



The Role of Forensic Auditing in Enhancing Ethical Compliance in the Accounting and Auditing Profession

By

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ABSTRACT:

The The research aims to investigate the role of forensic auditing in enhancing ethical compliance in the accounting and auditing profession, especially considering that auditing is fundamentally based on honesty, integrity, and transparency, and requires professional conscience free from bias, personal opinions, and favoritism. A descriptive approach was adopted to study the phenomenon, and a survey was used to collect data from the field of study. The research included a sample of employees from government banks in Karbala province. Given the importance of the auditor's role and ethical commitment, as well as the significance of forensic auditing and its revelation of important facts to relevant parties, the following key findings were reached:

- There is a statistically significant relationship between practicing forensic auditing and working objectively among professionals in the accounting and auditing profession.
- There is a statistically significant relationship between practicing forensic auditing and adhering to absolute confidentiality among professionals in the accounting and auditing profession.
- There is a statistically significant relationship between practicing forensic auditing and working efficiently among professionals in the accounting and auditing profession.
- There is a statistically significant relationship between practicing forensic auditing and the integrity of professionals in the accounting and auditing profession.
- There is a statistically significant relationship between practicing forensic auditing and compliance with all auditing laws among professionals in the accounting and auditing profession.

KEYWORDS:

Forensic auditing, ethical compliance, accounting and auditing



Introduction:

Forensic auditing is considered one of the most important branches of accounting that has evolved significantly in recent years due to the increasing need for it. The widespread occurrence of corruption in recent times has significantly impacted the reliability of financial statements (Tamimi, 2020). Users of these statements primarily rely on external auditors, whose primary role is to audit financial statements to demonstrate their credibility, thereby enhancing users' confidence in them (Salem, 2018). Undoubtedly, this places a significant burden on auditors to detect cases of fraud, cheating, and money laundering through their auditing and review of financial statements. The importance of forensic auditors is evident through the tasks assigned to them in instilling confidence in financial statements across all institutions (Al-Ajmi, 2014). This is achieved through preparing reports on the accuracy and credibility of these financial statements. Given the importance of forensic auditors and the ethical aspect of the profession, forensic auditing plays a significant and influential role in the accounting profession by refining the professional behavior of accountants through the activation of the role of forensic auditors. This is done by passing judgment on accountants and auditors within a legal framework. Therefore, forensic auditors must possess sufficient and comprehensive expertise in analysis, investigation, and research to detect cases of fraud and fraudulence to fulfill their duties adequately (Al-Kubaisi, 2016). Furthermore, providing such an environment enhances the ethical compliance of accountants.

Research Problem

The problem of the study lies in identifying the role of forensic auditors in promoting ethical compliance among accountants by assessing their adherence to the ethics of this profession within the legal framework, as every profession has customs and behaviors that accountants must adhere to in all countries worldwide.

Importance of the Study

- Academically: The significance lies in addressing modern developments in the field of accounting research, where the relationship between forensic auditing and enhancing ethical compliance in the accounting and auditing profession is studied. There is a necessity to activate forensic auditing and implement it to improve the work of accountants and auditors within a legal framework that mandates adherence to ethical obligations.
- Theoretically: The importance of the study lies in the role of forensic auditing in promoting ethical compliance among professionals in the accounting and auditing fields.
- Practically: The study's importance at the practical level lies in activating the role of forensic auditors to enhance ethical compliance among accountants and auditors and applying it to avoid bias and ensure the credibility of financial statements, thereby preventing cases of money laundering, fraud, and deceit.

Study Objectives

The main objective of the study is to explore "The Role of Forensic Auditing in Enhancing Ethical Compliance in the Accounting and Auditing Profession." To achieve this objective, the study has been divided into the following sub-objectives:

- Identifying the fundamental principles and rules that forensic auditors must adhere to.
- Understanding the primary purpose of the forensic auditing profession.
- Recognizing the types of forensic auditing.

- Exploring the responsibilities of forensic auditors.
- Identifying the types of violations committed by accountants and auditors.

Study Hypotheses

- **Main Hypothesis:** There is a statistically significant relationship between the practice of forensic auditing and the ethical compliance of professionals in the accounting and auditing profession. This main hypothesis branches into the following sub-hypotheses:
 - **Sub-hypothesis 1:** There is a statistically significant relationship between the practice of forensic auditing and objectivity among professionals in the accounting and auditing profession.
 - **Sub-hypothesis 2:** There is a statistically significant relationship between the practice of forensic auditing and maintaining strict confidentiality among professionals in the accounting and auditing profession.
 - **Sub-hypothesis 3:** There is a statistically significant relationship between the practice of forensic auditing and efficiency among professionals in the accounting and auditing profession.
 - **Sub-hypothesis 4:** There is a statistically significant relationship between the practice of forensic auditing and integrity among professionals in the accounting and auditing profession.
 - **Sub-hypothesis 5:** There is a statistically significant relationship between the practice of forensic auditing and adherence to all laws related to auditing among professionals in the accounting and auditing profession.

Study Limitations

- **Spatial Limitations:** The study is confined to governmental banks in the Karbala province.
- **Temporal Limitations:** The study will be conducted between May 2023 and August 2023.
- **Human Limitations:** The researcher selected a sample of accountants and auditors who have sufficient knowledge of auditing and accounting.
- **Objective Limitations:** The study objectively focuses on the role of forensic auditing in enhancing ethical compliance in the accounting and auditing profession, as well as the qualifications of forensic auditors.

Study Population and Sample

Since the topic of this research is "The Role of Forensic Auditing in Enhancing Ethical Compliance in the Accounting and Auditing Profession," the study population consists of employees in Iraqi joint-stock companies in two specific provinces, particularly in the accounting and auditing departments, along with several external auditors. The sample targets a randomly selected sample of employees at various levels in Iraqi joint-stock companies, including department heads or employees in the internal or external auditing department, to obtain a good and close-to-reality result regarding the research topic. The initial pilot study included 30 individuals, and the final stage included 280 individuals for the final statistical analysis. The study sample is considered representative of the study population. In the applied framework of the study, the researcher relied on the questionnaire as an important source of data to conduct the study, designed according to the research objectives and hypotheses.

Questionnaire Stability

Using Cronbach's Alpha Method: The following table shows the Cronbach's Alpha coefficient value for the overall level of variables (30 questionnaires):

Table 1: Cronbach's Alpha Coefficient for Overall Variables - Questionnaire Stability

(Variables)	Cronbach's Alpha Based on Standardized Items	Cronbach's Alpha
30	0.976	0.896

The researcher dedicates this section to studying the hypotheses formulated in the study to reach the main results in the field study and analyze them. This is done using the "One-Sample T Test," which is the primary test used when there is one sample of numerical data. Typically, there are two main hypotheses used with the t-test: the null hypothesis (H0) and the alternative hypothesis (H1).

Additionally, the researcher utilizes "Analysis of Variance" (ANOVA), which is a set of statistical models accompanied by procedures that enable the comparison of means for different statistical populations by dividing the total observed variance between them into different parts.

- **Main Hypothesis:** There is a statistically significant relationship between forensic auditing and ethical compliance among professionals in the accounting and auditing profession.

From this main hypothesis, the following secondary hypotheses are derived:

- **Sub-Hypothesis 1:** Null Hypothesis (H0): There is no statistically significant relationship between forensic auditing and objectivity among professionals in the accounting and auditing profession. Alternative Hypothesis (H1): There is a statistically significant relationship between forensic auditing and objectivity among professionals in the accounting and auditing profession.

The researcher used the T-Test to obtain the result for this secondary hypothesis, considering the presence of one main variable. This was done by analyzing the questions comprising the first axis in the questionnaire. The test results, according to the SPSS software, are presented in the following table:

Table No. 2: Means and Standard Deviations for All Items in the First Axis (First)

One-Sample Statistics				
	N	Mean	Std. Deviation	Std. Error Mean
H1	280	.25178	.080494	.008047

Table No. 3: One-Sample T-Test Results - Sub-Hypothesis 1

One-Sample Test						
	Test Value = 3					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
H1 الفرعية الاولى	-.3824-	279	0.000	-.2801-	-.3958-	-.0917-

The reading of the table above which is the "One-Sample Test" extracted from the SPSS program, pertaining to the sub-hypothesis 1 proposed in the study indicates that the value of the statistical parameter Sig=0.000, which is less than the significance level $\alpha=0.05$. This means that:

There is a statistically significant relationship between conducting forensic auditing and adhering to objectivity among professionals in the accounting and auditing profession.

The above result aligns with the detailed analysis of the questions included in the previous section, which leaned towards agreement in the first axis as a whole. Additionally, the arithmetic mean (Mean) for all questions shown in the table above, which is 2.5178, clearly represents responses lower than 3, the presumed average of the previously suggested responses (Strongly Agree "1", Agree "2", Neutral "3", Disagree "4", Strongly Disagree "5"), indicating an inclination towards agreement.

Sub-Hypothesis 2:

Null Hypothesis (H0): There is no statistically significant relationship between conducting forensic auditing and maintaining full confidentiality among professionals in the accounting and auditing profession.

Alternative Hypothesis (H1): There is a statistically significant relationship between conducting forensic auditing and maintaining full confidentiality among professionals in the accounting and auditing profession.

To obtain the result of this sub-hypothesis, the researcher used a T-Test considering one primary variable, analyzing the questions that comprise the second axis in the questionnaire. The test results according to the SPSS program are as follows:

Table No. 3: Mean and Standard Deviation for all items in the second axis.

One-Sample Statistics				
	N	Mean	Std. Deviation	Std. Error Mean

Table No. 4: One-Sample Test Results - Sub-Hypothesis 2

One-Sample Test						
	Test Value = 3					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
H2 الفرعية الثانية	-3.791-	279	0.001	-.2794-	-.3847-	-.1049-

Reading the table above, which represents the One-Sample Test extracted from the SPSS program and pertains to the second sub-hypothesis proposed in the study, the statistical significance value (Sig) is 0.001, which is lower than the significance level (α) of 0.05. This means that:

There is a statistically significant relationship between conducting forensic auditing and adhering to confidentiality among professionals in the accounting and auditing profession.

The above result aligns with the detailed analysis of the questions included in the previous section, which leaned towards agreement in the second axis as a whole. Additionally, the mean (Mean) for all questions shown in the table above, which is 2.5218, clearly indicates responses lower than 3, the assumed midpoint for the proposed responses (Strongly Agree "1", Agree "2", Neutral "3", Disagree "4", Strongly Disagree "5"), thus indicating a trend towards agreement.

Sub-Hypothesis 3: Null Hypothesis (H0): There is no statistically significant relationship between conducting forensic auditing and performing efficiently among professionals in the accounting and auditing profession. Alternative Hypothesis (H1): There is a statistically significant relationship between conducting forensic auditing and performing efficiently among professionals in the accounting and auditing profession.

To obtain the result for this sub-hypothesis, the researcher used a T-Test considering one basic variable, by analyzing the questions forming the third axis in the questionnaire. The test results, according to the SPSS program, are as follows:

Table No. 5: Mean and Standard Deviation for all items in the third axis.

One-Sample Statistics				
	N	Mean	Std. Deviation	Std. Error Mean
H3	280	.25367	.080198	.008179

Table No. 6: One-Sample Test Results - Sub-Hypothesis 3

One-Sample Test						
	Test Value = 3					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
H3 الفرعية الثالثة	-3.801-	279	0.000	-.3019-	-.4019-	-.2018-

Table No. 6: Mean and Standard Deviation for All Items in the Fourth Axis

One-Sample Statistics				
	N	Mean	Std. Deviation	Std. Error Mean
H4	280	.25019	.079168	.009178

Table No. 7: One-Sample Test Results - Sub-Hypothesis 4

One-Sample Test						
	Test Value = 3					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
H4 الفرعية الرابعة	-3.794-	279	0.000	-.4018-	-.3954-	-.1934-

The reading of the table above which represents the One-Sample Test extracted from the SPSS program and pertains to the fourth sub-hypothesis presented in the study, indicates that the statistical significance value (Sig) is 0.000, which is less than the significance level (α) of 0.05. This implies that:

There is a statistically significant relationship between forensic auditing work and compliance among professionals in the accounting and auditing profession.

The above result aligns with the detailed analysis of the questions included in the previous section, which predominantly leaned towards agreement in the fifth axis. Additionally, the calculated mean (2.5019) for all questions listed in the table indicates responses averaging below 3, which corresponds to the presumed mean of responses provided earlier (strongly agree "1", agree "2", neutral "3", disagree "4", strongly disagree "5"), thereby indicating a tendency towards agreement.

Sub-Hypothesis 5: Null Hypothesis (H0): There is no statistically significant relationship between forensic auditing work and adherence by accounting and auditing professionals to all auditing laws. Alternative Hypothesis (H1): There is a statistically significant relationship between forensic auditing work and adherence by accounting and auditing professionals to all auditing laws.

To obtain the result for this sub-hypothesis, the researcher conducted a T-Test considering one primary variable, analyzing the questions comprising the fifth axis in the questionnaire. The test results according to the SPSS program are shown in the following table:

Table No. 9: Mean and Standard Deviation for all items in the fifth axis.

One-Sample Statistics				
	N	Mean	Std. Deviation	Std. Error Mean
H5	280	.25385	.080194	.010395

Table No. 10: Results of One-Sample Test - Sub-Hypothesis 5

One-Sample Test						
	Test Value = 3					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
H5 الفرعية الخامسة	-3.807-	279	0.000	-.3947-	-.4258-	-.2217-

Reading the table above which represents the One-Sample Test extracted from the SPSS program concerning Sub-Hypothesis 5 in the study, it is evident that the statistical value Sig=0.000, which is lower than the significance level $\alpha=0.05$. This means that:

There is a statistically significant relationship between conducting forensic auditing and adhering to all auditing laws by professionals in the accounting and auditing profession.

The result above aligns with the detailed analysis of the questions included in the previous research, which leaned towards agreement in the fifth axis overall. Additionally, the mean value for all questions indicated in the table above, which is 2.5385, clearly represents responses lower than 3, indicating a tendency towards agreement.

Analysis of the Field Study Results

With the analysis and testing of the five sub-hypotheses, as evident above, the conclusion regarding the main hypothesis can be drawn:

There is a statistically significant relationship between conducting forensic auditing and the ethical commitment of professionals in the accounting and auditing profession.

Linkage with Personal Variables - Age Variable:

Returning to the confirmed main hypothesis and by analyzing the complete questionnaire questions in conjunction with the personal variable - age - utilizing two correlated variables (ANOVA) with the aim of proving one of the hypotheses H0 or H1:

H0: There is no statistically significant relationship between conducting forensic auditing and the ethical commitment of professionals in the accounting and auditing profession, attributed to the age variable. H1: There is a statistically significant relationship between conducting forensic auditing and the ethical commitment of professionals in the accounting and auditing profession, attributed to the age variable.

The following results are evident:

Table No. 11: Results of One-Way ANOVA testing for differences in answer means - with the age variable.

Source of Variance	Sum of squares (SS)	df	Mean squares (MS)	F Calculated	F Tabulated	Sig. الدالة المعنوية
بين المجموعات Between Groups	$SS_B = 89.822$	$K - 1 = 17 - 1 = 16$	$S_B^2 = 89.8/16 = 5.613$	$S_B^2/S_W^2 = 5.613/0.532 = 10.550$	$F_{\alpha(K-1), (N-K)} = 4.814$	0.000
داخل المجموعات Within Groups	$SS_W = 139.943$	$N - K = 280 - 17 = 263$	$S_W^2 = 139.94/263 = 0.532$			
المجموع Total	$SS_T = SS_B + SS_W = 229.765$	$N - 1 = 280 - 1 = 279$				

For testing this hypothesis, the results of the One-Way ANOVA test for differences in means of sample responses with the variable of age were utilized. The table above reveals the following:

The calculated value of F is 10.550, which is greater than the tabulated F value of 4.814. Therefore, we reject the null hypothesis H0 at $\alpha = 0.05$ and accept the alternative hypothesis H1. Hence, it can be concluded that:

There is a statistically significant relationship between conducting forensic auditing and the ethical commitment of professionals in the accounting and auditing profession, attributed to the age variable. To further confirm the above result, the results shown in the table also indicate that the probability value Sig. is (0.000), which is less than (0.05). Therefore, we reject the mentioned null hypothesis H0 and accept the mentioned alternative hypothesis H1.

Linkage with Personal Variables - Educational Qualification Variable:

Returning to the confirmed first main hypothesis and by analyzing the complete questionnaire questions in conjunction with the personal variable - educational qualification - utilizing two correlated variables (ANOVA) with the aim of proving one of the hypotheses H0 or H1:

H0: There is no statistically significant relationship between conducting forensic auditing and the ethical commitment of professionals in the accounting and auditing profession, attributed to the educational qualification variable. H1: There is a statistically significant relationship between conducting forensic auditing and the ethical commitment of professionals in the accounting and auditing profession, attributed to the educational qualification variable.

The following results are evident:

Table No. 12: Results of One-Way ANOVA testing for differences in answer means - with the educational qualification variable.

Source of Variance	Sum of squares (SS)	df	Mean squares (MS)	F Calculated	F Tabulated	Sig. الدالة المعنوية
بين المجموعات Between Groups	$SS_B = 47.258$	$K - 1 = 17 - 1 = 16$	$S_B^2 = 47.25/16 = 2.953$	$S_B^2/S_W^2 = 2.953/0.478 = 6.177=$	$F_{\alpha(K-1), (N-K)}$	0.000
داخل المجموعات Within Groups	$SS_W = 125.874$	$N - K = 280 - 17 = 263$	$S_W^2 = 125.87/263 = 0.478$			
المجموع Total	$SS_T = SS_B + SS_W = 173.132$	$N - 1 = 280 - 1 = 279$				

To test this hypothesis, the results of the One-Way ANOVA test for differences in means of sample responses with the variable of educational qualification were utilized. The table above indicates the following:

The calculated value of F is 6.177, which is greater than the tabulated F value of 3.149. Therefore, we reject the null hypothesis H0 at $\alpha = 0.05$ and accept the alternative hypothesis H1. Consequently, it can be concluded that:

There is a statistically significant relationship between conducting forensic auditing and the ethical commitment of professionals in the accounting and auditing profession, attributed to the educational qualification variable.

To further confirm the above result, the results shown in the table also indicate that the probability value Sig. is (0.000), which is less than (0.05). Therefore, we reject the mentioned null hypothesis H0 and accept the mentioned alternative hypothesis H1.

Linkage with Personal Variables - Work Experience Variable:

Returning to the confirmed first main hypothesis and by analyzing the complete questionnaire questions in conjunction with the personal variable - work experience - utilizing two correlated variables (ANOVA) with the aim of proving one of the hypotheses H0 or H1:

H0: There is no statistically significant relationship between conducting forensic auditing and the ethical commitment of professionals in the accounting and auditing profession, attributed to the work experience variable. H1: There is a statistically significant relationship between conducting forensic auditing and the ethical commitment of professionals in the accounting and auditing profession, attributed to the work experience variable.

The following results are evident:

Table No. 13: Results of One-Way ANOVA testing for differences in answer means - with the work experience variable.

Source of Variance	Sum of squares (SS)	df	Mean squares (MS)	F Calculated	F Tabulated	Sig.
بين المجموعات Between Groups	$SS_B = 89.784$	$K - 1 = 17 - 1 = 16$	$S_B^2 = 89.74/16 = 5.611$	$S_B^2/S_W^2 = 5.611/0.336 = 16.699 =$	$F_{\alpha(K-1), (N-K)}$	0.000
داخل المجموعات Within Groups	$SS_W = 88.395$	$N - K = 280 - 17 = 263$	$S_W^2 = 88.39/263 = 0.336$			
المجموع Total	$SS_T = SS_B + SS_W = 178.179$	$N - 1 = 280 - 1 = 279$				

To test this hypothesis, the results of the Analysis of Variance (One Way ANOVA) test were used to compare the means of responses of the sample individuals with the variable of work experience. The table above shows that:

The computed value of F is 16.699, which is greater than the tabulated value of F, 9.618, at $\alpha = 0.05$. Therefore, we reject the null hypothesis H0 and accept the alternative hypothesis H1. Consequently, it can be concluded that there is a statistically significant relationship between working in forensic auditing and the ethical commitment of professionals in the accounting and auditing profession, attributed to the variable of work experience.

Furthermore, confirming the above result, the indicated results in the table also show that the probability value (Sig.) is 0.000, which is less than 0.05. Thus, we reject the mentioned null hypothesis H0 and accept the alternative hypothesis H1.

1.1. Linking with Personal Variables – Job Description Variable: Returning to the confirmed main hypothesis and based on the analysis of the complete questions in the questionnaire, i.e., the main

hypothesis with the personal variable – job description – namely, the presence of two correlated variables (ANOVA) to prove either of the hypotheses H0 or H1, the following was revealed:

H0: There is no statistically significant relationship between working in forensic auditing and the ethical commitment of professionals in the accounting and auditing profession, attributed to the job description variable. H1: There is a statistically significant relationship between working in forensic auditing and the ethical commitment of professionals in the accounting and auditing profession, attributed to the job description variable.

The following was observed:

Table No. 14: Results of the One Way ANOVA Test for Differences in Means of Responses – with the Job Description Variable.

Source of Variance	Sum of squares (SS)	df	Mean squares	F _{Calculated}	F _{Tabulated}	Sig.
بين المجموعات Between Groups	$SS_B = 76.35$	$K - 1 = 17 - 1 = 16$	$S_B^2 = 76.35/16 = 4.77$	$S_B^2/S_W^2 = 4.77/0.309 = 15.436 =$	$F_{\alpha(K-1), (N-K)}$	0.000
داخل المجموعات Within Groups	$SS_W = 81.36$	$N - K = 280 - 17 = 263$	$S_W^2 = 81.36/263 = 0.309$			
المجموع Total	$SS_T = SS_B + SS_W = 157.71$	$N - 1 = 280 - 1 = 279$				

To test this hypothesis, the results of the Analysis of Variance (One Way ANOVA) test were used to compare the means of responses of the sample individuals with the variable of job description. The table above shows that:

The computed value of F is 15.436, which is greater than the tabulated value of F, 8.014, at $\alpha = 0.05$. Therefore, we reject the null hypothesis H0 and accept the alternative hypothesis H1. Consequently, it can be concluded that there is a statistically significant relationship between working in forensic auditing and the ethical commitment of professionals in the accounting and auditing profession, attributed to the job description variable.

Research Results:

Through all the titles and discussions that have been expanded upon, whether in the theoretical or field part, the following conclusions can be drawn:

- The awareness and knowledge of auditors and accountants in companies about the details of laws, especially those related to their work, are very important and fundamental qualities for good work performance and achieving accuracy and quality.
- The participation of employees, including auditors and accountants, in routine training courses enhances teamwork and continuous improvement.
- Work ethics constitute an ethical code that governs the relationship between financial and accounting departments and other departments of companies, and adhering to these ethics enhances the company's reputation and good standing.

- A company characterized by ethical commitment among its employees is a marketing-worthy company capable of producing reliable auditing work.
- There is a statistically significant relationship between forensic auditing work and objectivity among professionals in the accounting and auditing profession.
- There is a statistically significant relationship between forensic auditing work and strict adherence to confidentiality among professionals in the accounting and auditing profession.
- There is a statistically significant relationship between forensic auditing work and efficiency among professionals in the accounting and auditing profession.
- There is a statistically significant relationship between forensic auditing work and integrity among professionals in the accounting and auditing profession.
- There is a statistically significant relationship between forensic auditing work and compliance with all auditing laws among professionals in the accounting and auditing profession.
- There is a statistically significant relationship between forensic auditing work and ethical commitment among professionals in the accounting and auditing profession.
- There is a statistically significant relationship between forensic auditing work and ethical commitment among professionals in the accounting and auditing profession, attributed to the variable of age.
- There is a statistically significant relationship between forensic auditing work and ethical commitment among professionals in the accounting and auditing profession, attributed to the variable of educational qualification.
- There is a statistically significant relationship between forensic auditing work and ethical commitment among professionals in the accounting and auditing profession, attributed to the variable of work experience.
- There is a statistically significant relationship between forensic auditing work and ethical commitment among professionals in the accounting and auditing profession, attributed to the variable of job description.

Research Recommendations:

By observing the negative points regarding the research in both theoretical and practical aspects, or the points and topics suffering from weakness, the following recommendations can be enumerated:

- It is necessary for Iraqi companies to adopt a strategy that encourages integration between the work of external auditors, internal auditors, and the accounting department in these companies.
- Employees in the accounting department and other related departments should undergo periodic training courses that focus on compliance with work ethics in Iraqi companies.
- Iraqi companies should include compliance with professional ethics as part of their core principles, as it is a fundamental pillar of the mission of any professional institution.
- Employees in the researched companies must delve into understanding the laws that govern their work, and knowledge should be deep and realistic rather than superficial.
- Emphasis should be placed on not disclosing professional secrets, as this feature is a distinguishing characteristic between companies, especially competitors in the same field.
- It is essential to avoid favoritism and client-oriented behavior in appointing both external and internal auditors, as this is crucial in uncovering corruption and errors.
- Working on forming an organized and efficient team in the accounting and auditing department to facilitate collaborative work and hierarchy.

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