

The impact of external auditor efficiency on improving audit quality - A survey study of the opinions of a sample of academics in the field of accounting at Erbil Technical University

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أثر كفاءة المدقق الخارجي في تحسين جودة التدقيق - دراسة استطلاعية لأراء عينة من الأكاديميين في تخصص المحاسبة في
جامعة أربيل التقنية

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Abstract

This study investigates the impact of external auditor efficiency on improving audit quality, with a focus on public and private sector organizations in the Kurdistan Region of Iraq. The research highlights that external auditor play a pivotal role in ensuring the transparency, reliability, and integrity of financial reporting by

enhancing compliance with governance principles, detecting errors and fraud, and strengthening accountability mechanisms. Using a survey method, 230 questionnaires were distributed to a sample of academics in the field of accounting at Erbil Technical University, of which 217 were deemed valid for analysis. The findings reveal a significant positive relationship between the efficiency of external auditors—measured through competence, time management, use of technology, ethical standards, and effective audit planning—and the overall quality of audits. The results confirm that efficient external auditors not only contribute to the credibility of financial statements but also support better decision-making by management, boards of directors, and stakeholders. Furthermore, the study recommends strengthening legislation, enhancing the independence of external audit units, and adopting modern auditing techniques to sustain high-quality audits. The conclusions affirm the crucial role of auditor efficiency in achieving organizational objectives, promoting good governance, and fostering public trust in financial information. **Keywords:** External auditor efficiency, audit quality, financial statements, Corporate Governance.

المخلص:

تبحث هذه الدراسة في أثر كفاءة المدقق الخارجي على تحسين جودة التدقيق، مع التركيز على منظمات القطاعين العام والخاص في إقليم كردستان - العراق. يبرز البحث الدور المحوري للمدققين الخارجيين في ضمان الشفافية والموثوقية والنزاهة في التقارير المالية من خلال تعزيز الالتزام بمبادئ الحوكمة، والكشف عن الأخطاء والغش، وتقوية آليات المساءلة. اعتمدت الدراسة المنهج الاستطلاعي، حيث تم توزيع (٢٣٠) استبانة على عينة من الأكاديميين في مجال المحاسبة بجامعة أربيل التقنية، وقد اعتُبرت (٢١٧) استبانة صالحة للتحليل. تكشف النتائج عن وجود علاقة إيجابية ذات دلالة إحصائية بين كفاءة المدققين الخارجيين - والمقاسة عبر الكفاءة المهنية، إدارة الوقت، استخدام التكنولوجيا، المعايير الأخلاقية، والتخطيط الفعال للتدقيق - وبين جودة التدقيق بشكل عام. وتؤكد النتائج أن المدققين الخارجيين الأكفاء لا يسهمون فقط في تعزيز مصداقية القوائم المالية، بل يدعمون أيضًا اتخاذ قرارات أفضل من قبل الإدارة ومجالس الإدارات وأصحاب المصلحة. علاوة على ذلك، توصي الدراسة بضرورة تعزيز التشريعات، وتكريس استقلالية وحدات التدقيق الخارجي، واعتماد تقنيات تدقيق حديثة للحفاظ على جودة التدقيق العالية. وتخلص النتائج إلى تأكيد الدور الحيوي لكفاءة المدقق في تحقيق الأهداف التنظيمية، وتعزيز الحوكمة الرشيدة، وترسيخ ثقة الجمهور بالمعلومات المالية. **الكلمات المفتاحية:** كفاءة المدقق الخارجي، جودة التدقيق، القوائم المالية، الحوكمة الشركات.

1. Introduction External auditors play a vital role in the financial reporting ecosystem by providing independent assurance on the accuracy and reliability of financial statements. The quality of the audit process directly impacts the quality of financial reporting, which is essential for maintaining investor confidence and market integrity. Auditor efficiency, defined as the ability to perform audit procedures effectively and in a timely manner, is a key determinant of audit quality. This paper aims to explore the impact of external auditor efficiency on improving audit quality, with a focus on the factors that influence this relationship and the implications for stakeholders.

2. Literature Review Numerous studies have investigated the impact of external auditor efficiency on audit quality. For example, DeAngelo (1981) found that auditor industry specialization and experience are positively associated with audit quality. Similarly, Simunic (1980) demonstrated that audit firm size and resources can influence auditor efficiency and, consequently, audit quality. More recent studies by Lennox (2005) and Francis et al. (2005) have highlighted the importance of auditor independence and skepticism in enhancing audit quality. The impact of external auditor efficiency on improving audit quality is a crucial aspect of ensuring the reliability and credibility of financial information. Several studies shed light on different factors related to external auditors and their influence on audit quality (Muhammed, C. A. S. 2024) A study by Li et al. (2023) explored the transition from on-site audits to remote audits and how it affects audit quality, efficiency, and auditors' job satisfaction. The study highlighted the importance of situational and dispositional factors in determining the success of remote audits. Additionally, Zain et al. (2015) emphasized the relationship between internal audit function quality and its contribution to external audit in influencing audit fees, indicating that a higher quality internal audit function leads to lower external audit fees. Moreover, the skills of external auditors play a significant role in enhancing audit quality, with time management and communication skills being particularly impactful. External auditors' independence, ethics, and competence were found to significantly impact audit quality, emphasizing the importance of these factors in ensuring high-quality audits (Abdullah, L. A. S., Degan, L. M., & Mohammad, A. L. A. J. 2024). Furthermore, the effectiveness of external auditors is influenced by the availability of internal audits, the level of coordination between internal and external auditors, and the inherent risk in the audit environment. The reliance on internal auditors' work by external auditors was also highlighted as a factor affecting audit quality.

3. RESEARCH MODEL AND HYPOTHESES

The theoretical framework hypothesizes that increased external auditor efficiency leads to improved audit quality. The relationship between the independent variable (external auditor efficiency) and the dependent variable (audit quality) is mediated by the various dimensions of efficiency, each contributing to different aspects of audit quality. The theoretical framework outlines the relationship between external auditor efficiency (independent variable) and audit quality (dependent variable). The framework incorporates various dimensions of auditor efficiency and examines their potential impacts on audit quality. External auditor efficiency refers to the effectiveness and productivity of external auditors in carrying out their auditing responsibilities. It includes the following dimensions:

1. Competence and Expertise

○ Definition: The knowledge, skills, and experience of the auditor.

○ Impact on Audit Quality: High competence and expertise enable auditors to identify significant misstatements and errors, improving the reliability of the audit.

2. Time Management

○ Definition: The ability of auditors to manage their time effectively, ensuring timely completion of audit tasks.

○ Impact on Audit Quality: Proper time management ensures thorough examination without rushing, leading to a more accurate audit.

3. Use of Technology

○ Definition: The integration of advanced audit tools and software in the audit process.

○ Impact on Audit Quality: The use of technology can enhance data analysis, reduce human error, and improve audit precision.

4. Audit Planning and Execution

○ Definition: The ability to design and follow a systematic approach to the audit process.

○ Impact on Audit Quality: Proper planning ensures that all significant areas are covered, reducing the risk of oversight.

5. Ethical Standards and Independence

○ Definition: Adherence to ethical guidelines and maintaining independence from the client.

○ Impact on Audit Quality: High ethical standards prevent conflicts of interest, ensuring unbiased and objective audit results.

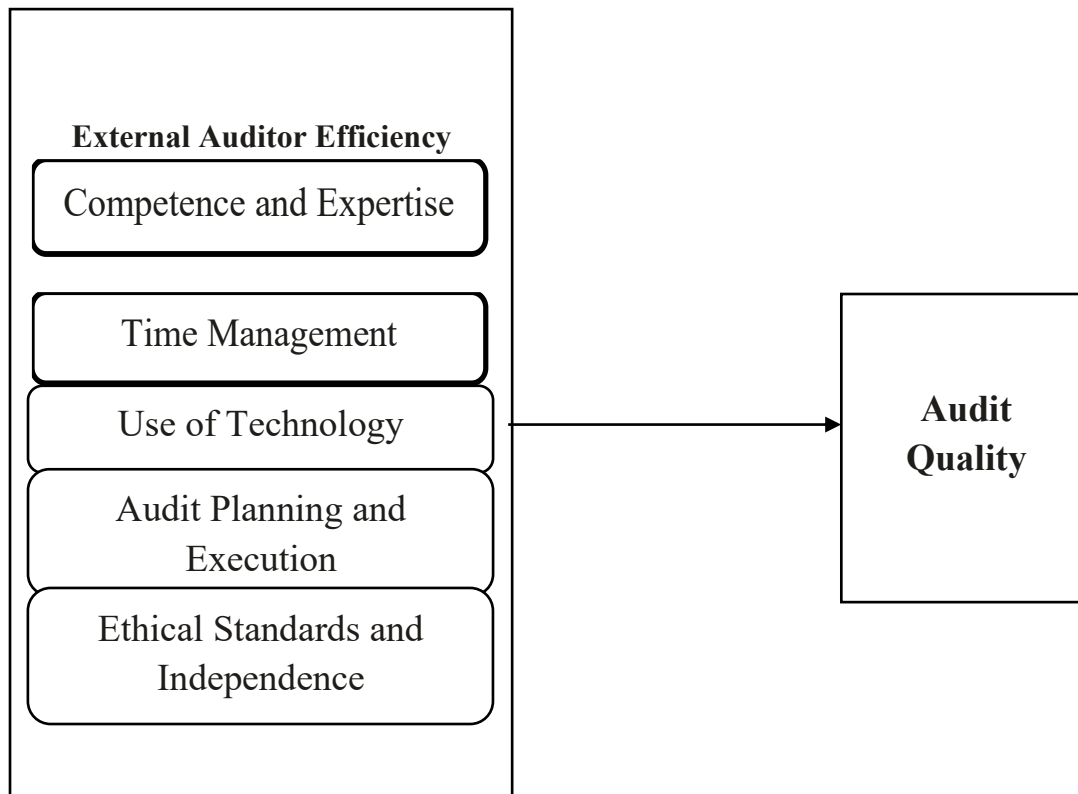


Figure 1: Research Model

4. Factors Influencing Auditor Efficiency

Several factors can influence external auditor efficiency and, by extension, audit quality. These factors include auditor expertise, experience, independence, resources, and the regulatory environment. Auditor expertise refers to the technical knowledge and skills possessed by auditors, which enable them to perform complex audit procedures effectively. Experience plays a crucial role in enhancing auditor judgment and decision-making in auditing engagements. Auditor independence is essential for maintaining objectivity and impartiality in the audit process, while adequate resources are necessary to conduct thorough and timely audits. The regulatory environment, including auditing standards and oversight mechanisms, also shapes auditor behavior and performance (Khan, S. I., Abdullah, N. N., Degan, M., Mohammed, A. J., & Shexa, N. S. 2023).

5. Recommendations for Enhancing Auditor Efficiency

To improve auditor efficiency and enhance audit quality, several recommendations can be considered. First, audit firms should invest in continuous professional development programs to enhance auditor expertise and skills. Second, regulators should enforce stringent independence requirements to safeguard auditor objectivity. Third, audit firms should allocate sufficient resources to audit engagements to ensure thorough and timely audits. Finally, audit committees and boards of directors should actively oversee the audit process and provide adequate support to external auditors.

6. Concept and definition of external audit

External audit is a critical process that ensures the transparency and reliability of financial information provided by organizations. It involves the independent examination of financial statements by external auditors to express an opinion on their accuracy (Ugoani & Ibeenwo, 2022; Ali, S., Degan, M., Omar, A., & Mohammad, A. J. 2024). The quality of external audit is vital in reducing real earnings management and fostering confidence in financial reports (Abdulkarem & Jassim, 2022; benzerrouk, 2019). Factors influencing the quality of external auditing services include a deep understanding of specific concepts related to external audit quality and the factors that impact these qualities (Alaraji et al., 2017). External auditors play a key role in enhancing the quality of tax audits by promoting compliance with tax laws and regulations, thereby enhancing trust in financial information (AL-Husaini, 2023). Furthermore, the impact of external audit extends to various sectors such as tourism management, where the collaboration of internal and external audit contributes to an effective audit paradigm (Nazarova et al., 2020). The integration of big data and artificial intelligence in the audit process is increasingly important, with studies focusing on leveraging these technologies to enhance audit procedures and improve transparency in financial reporting (Raziūnienė & Čirba, 2021; Shani, 2021). Additionally, external auditors are crucial in upholding good corporate governance practices and ensuring organizational effectiveness (Alduwaila & AL-Mutairi, 2023). In conclusion, external audit is a fundamental process that upholds the integrity of financial information, reduces real earnings management, and contributes to good corporate governance. Embracing technological advancements like big data and artificial intelligence can further enhance the audit process, ensuring accuracy and transparency in financial reporting. External auditors are essential for ensuring the accuracy and integrity of financial statements. They are independent professionals responsible for examining financial records and providing unbiased opinions (Mokoagouw et al., 2018). In addition to detecting fraud and errors, external auditors are also tasked with assessing corruption risks within organizations (Kassem & Higson, 2016). According to ISA 240, external auditors are responsible for obtaining reasonable assurance that financial statements are free from material misstatements, whether due to fraud or error (Ridzuan et al., 2022). They are also expected to evaluate sustainability dimensions, promote good corporate governance, and analyze the impact of events like the COVID-19 pandemic on financial reports (Wahhab, 2021; alahami et al., 2022). Effective communication with management, audit committees, and governance officials is crucial for addressing risks and ensuring the accuracy of financial information (alahami et al., 2022). Furthermore, external auditors need to review and assess organizational environments to uphold integrity and honesty within companies (Hanini, 2021). The effectiveness of external auditors is influenced by factors such as competence, commitment to training, adherence to professional standards, and proper planning and supervision of audit activities (Ghamri, 2020). Moreover, the reliance of external auditors on internal audit functions can impact audit decisions and the overall audit process (Mapuli, 2023). To bridge the audit expectation gap, it is vital for external auditors to increase public awareness of their roles and responsibilities and enhance their skills through education and training (Mansur & Tangli, 2018). The relationship between external auditors and internal auditors is crucial for emphasizing internal control systems and fulfilling their respective duties in the best interest of the organization (Haladu & Beri, 2018; Hamengkubuwono, 2022). In conclusion, external auditors play a critical role in upholding financial transparency, detecting fraud, assessing risks, and ensuring the accuracy of financial reporting. Their

diverse responsibilities contribute to maintaining trust and integrity in financial markets and organizational operations.

External audit objectives

External audit plays a crucial role in ensuring the integrity and reliability of financial information in organizations. The objectives of external audits are multifaceted and include enhancing corporate governance, promoting financial market functionality, and providing reasonable assurance for financial statements (Madlela, 2019). International Auditing Standards focus on maintaining audit quality to ensure effective provision of reasonable assurance by external auditors regarding financial statements (Drogalas et al., 2019). The competence and objectivity of internal audit functions significantly influence external auditors' reliance on them. Full compliance with Internal Audit Standards enhances external auditors' perception of internal auditors' competency and objectivity (Breger et al., 2019). However, the presence of potentially competing duties can impact external auditors' views on the objectivity of internal auditors (Breger et al., 2019). The adoption of online auditing presents both opportunities and challenges for external auditors. While online auditing is becoming essential, risks are associated with this practice, and there is ambiguity regarding the roles of auditors in online auditing environments (El-Sokhary, 2018). Effective external audits are influenced by factors such as audit technical competency, audit independence, and audit duration (Kiogora, 2021). Collaboration between external auditors and internal audit functions is encouraged to streamline evaluation processes and enhance control reliability (Pike et al., 2016). Additionally, reforms in audit methodologies require external auditors to ensure the existence of comprehensive control frameworks to prevent material misstatements in financial statements (Fazlida et al., 2015). To maintain objectivity and reliability, internal procedures should be optimized, and internal auditors should cooperate effectively with external auditors (Chesoli & Long'acha, 2015). The interaction between internal audit activities and external audit services is a dynamic process within corporate governance (Hayek et al., 2022). Moreover, the objectivity of external auditors has improved post the Sarbanes-Oxley Act implementation, reducing conflicts of interest (Brody et al., 2015; Mousa, S., Ramkumar, G., Mohamma, A. J., Othman, B., Narayana, M. S., & Pant, B. 2022, April).

7.The importance of external audit

External audit is crucial for ensuring transparency, accountability, and the reliability of financial information provided by organizations. Rozario & Thomas (2019) emphasize the potential of blockchain technology to enhance audit quality and bridge the expectation gap among auditors, financial statement users, and regulatory bodies (Rozario & Thomas, 2019). This indicates how technological advancements can revolutionize the external audit process for improved outcomes. Moreover, discuss the increasing motivation for external auditors to utilize big data and analytics not only to meet regulatory requirements but also to deliver added value to their business clients (Dagilienè & Klovienè, 2019). This shift towards leveraging big data showcases the evolving nature of external audit practices to provide more comprehensive and insightful services. Additionally, Aulia (2021) underscores the critical role of audit committees and external audits in financial reporting and in mitigating the tendency of corporate managers to manipulate earnings (Aulia, 2021). This highlights the collaborative nature of external audit processes involving various stakeholders to uphold financial integrity and credibility. Furthermore, Wong et al. (2020) explore how external audit quality acts as a moderating factor in the relationship between corporate governance and business performance, emphasizing the broader impact of external audit beyond financial verification (Wong et al., 2020). This demonstrates how external audit quality can influence overall organizational performance and governance effectiveness.

8.Disadvantages of external audit

External audits are crucial for ensuring the accuracy and reliability of financial information. However, they do come with certain disadvantages. One significant drawback is the potential lack of independence of external auditors, which can compromise the objectivity of their assessments (Kassem & Higson, 2016). External auditors may face challenges in detecting sophisticated forms of corporate corruption, highlighting the limitations in their ability to uncover fraudulent activities (Kassem & Higson, 2016). Moreover, external auditors must gather audit evidence independently to provide an opinion on the company's financial statements, which can be time-consuming and resource-intensive ("The Roles of External Auditors on Financial Information Quality", 2022). Furthermore, the use of external auditors may lead to increased audit fees, especially if the internal audit function is not robust enough to support the external audit process effectively (Saputra & Yusuf, 2019). The skills and specialization of external auditors play a crucial role in the quality of audits conducted, emphasizing the importance of having competent and knowledgeable auditors to ensure the effectiveness of the audit process.

("Impact Of Skills Of The External Auditor On Auditing Quality", 2022). Additionally, the application of new technologies such as artificial intelligence in external auditing may introduce complexities and challenges that auditors need to navigate to maintain audit quality (Mpofu, 2023).

9.External Audit Characteristics

External audit characteristics are essential for ensuring the quality and effectiveness of audit processes. Various aspects related to external audit have been studied, including the characteristics of audit committees and external auditors, the impact of external auditors on tax audit processes, and the influence of audit committee expertise on financial reporting quality. Key variables influencing the disclosure of intellectual capital include the frequency of audit committee meetings, the financial expertise of the audit committee, the specialization of external auditors, and the quality of external auditors (Mubarak & Nurwulan, 2023). Additionally, the trust that audit committee chairs have in external auditors significantly affects the quality of their interaction (Cheung, 2023; Al-Abyadh, et al; 2024). External auditors play a crucial role in enhancing tax audit processes by increasing taxpayer awareness of compliance with tax laws, thereby improving trust in the financial information provided in tax returns (AL-Husaini, 2023). Moreover, the characteristics of audit committee chairs can enhance financial reporting quality and reduce the likelihood of receiving a modified audit opinion (Lutfi et al., 2022). Audit committees oversee audit quality by thoroughly assessing external auditors' presentations, highlighting the importance of effective communication between the parties (Sulaiman, 2017). Furthermore, audit committees that provide more voluntary disclosures regarding external auditor oversight tend to have higher audit quality (O'Shaughnessy et al., 2022). Factors such as the reputation, quality, brand, and size of external auditors influence companies' decisions to switch to Big Four auditing firms, known for their expertise and credibility (Moctezuma & Benau, 2018). Joint audits have been shown to enhance the quality and professionalism of audit reports, contributing to the development of external auditors' experience and performance (Ramadan, 2023; Mohammad, A. J. 2015).

10. Concept and definition of audit quality

Audit quality is a critical factor in the field of auditing, encompassing various elements that contribute to ensuring the effectiveness and reliability of audit services. The concept of audit quality involves adherence to international auditing standards, quality control systems, professional ethics, and independence principles (Loseva, 2018). Factors such as firm leadership, engagement team expertise, monitoring, and auditor reporting are key indicators of audit quality (Pinello et al., 2019). Audit quality is closely related to the responsibility of auditors for the services they provide, emphasizing the importance of competent human resources, adherence to standards, and comprehensive audit results (Safonova et al., 2020; Andri et al., 2020). Research has indicated that audit quality is influenced by various attributes, including the individuals involved in the audit process, such as auditors, who significantly impact the delivery of high-quality audit services (Sulaiman et al., 2019). Additionally, the quality of accounting information is intertwined with audit quality, underscoring the need for strong corporate governance, ethical standards, and effective audit committees to improve error and fraud detection in enterprises (KARYAĞDI & KOCA, 2022). Furthermore, the independence of internal and external audits is crucial, with external audit quality generally perceived as having stronger independence (Yang, 2023, Ahmed, D. M., Azhar, Z., & Mohammad, A. J. 2024). Enhancing audit quality goes beyond human resources and extends to the audit process itself. It is crucial to align audit processes with standards, ensure comprehensive audit results, and maintain relevance and context in audit outcomes (Andri et al., 2020). A qualitative approach in auditing has been suggested to enhance the quality of audit services by studying audit objects based on historical philosophical concepts, utilizing tools for quality improvement, and establishing criteria for assessing the usefulness of audit information (Fabiianska, 2020). In conclusion, audit quality is a multifaceted concept that necessitates a combination of competent human resources, adherence to standards, comprehensive audit processes, and a qualitative approach to ensure the effectiveness and reliability of audit services. By considering the various elements that contribute to audit quality, auditors can enhance their practices and deliver high-quality services that meet stakeholders' expectations. Audit quality is a multifaceted concept crucial for the effectiveness and reliability of auditing processes. Christensen et al. (2015) emphasize that investors focus on inputs to the audit process, such as the number of PCAOB deficiencies, when defining audit quality. Conversely, Agusti et al. (2022) define audit quality as the auditors' ability to identify material items by applying Generally Accepted Auditing Standards and Principles to ensure accuracy in their actions and reports. This definition underscores the importance of adherence to standards and principles in achieving audit quality. Moreover, audit quality is vital for the proper functioning of auditing practices ("Analysis of the Impact of Abnormal Audit Fees on Audit

Quality", 2023). Hyatt (2023) discusses reduced audit quality acts (RAQAs), intentional actions by auditors that compromise audit quality, posing a significant threat to the integrity of the audit process. Additionally, audit quality is closely tied to the reliability and compliance of audit information with the audited entity's actual state (Semenets, 2021; Ali, H. R., et al, 2022; Ahmed, D. M., Azhar, Z., & Mohammad, A. J. 2024). The complexity of defining audit quality is evident in the balance between quality and efficiency in audits (Driskill et al., 2022). (Driskill et al., 2022) note that involving multiple parties in an audit can make it challenging to objectively define audit quality. Factors like audit tenure, auditor reputation, audit committee composition, and audit fees can influence audit quality (Rizaldi et al., 2022; Wijaya & Susilandari, 2022), playing a role in determining the quality of audits. In the pursuit of enhancing audit quality, the significance of professional judgment and ethics of auditors is highlighted (Zhu, 2023, Mohammad, A. J., & Ahmed, D. M. (2017)). (Zhu, 2023) suggests that emphasizing the professional judgment and ethical conduct of certified public accountants can enhance audit quality. Additionally, researchers are interested in the measurement of audit quality (Rajgopal et al., 2019; Husain, 2020). (Rajgopal et al., 2019; discuss the challenges and methods involved in measuring audit quality, underscoring the complexity of this task.

11. Audit process quality requirements

Audit quality is a crucial element of the auditing process, ensuring the accuracy and reliability of financial information. Several key factors contribute to determining audit quality. Firstly, compliance with International Standard on Quality Control (ISQC) is essential (Sulaiman et al., 2019). Secondly, obtaining credible and sufficient audit evidence, technical expertise of the audit team, and ensuring that audit work meets the audit firm's quality standards are crucial aspects (Sulaiman et al., 2019). Additionally, the competency and professionalism of the audit team play a significant role in producing good audit quality (Napitupulu, 2023, Ahmed, D. M., Azhar, Z., & Mohammad, A. J. 2024). Moreover, the application of international audit quality standards is recommended to enhance trust and credibility among stakeholders (AL-Husaini, 2023). Adopting international auditing standards adds credibility to financial reports and supports quality in the audit process (Mohammad & Aziz, 2022). New standards such as ISQM 1, ISQM 2, and the revised ISA 220 emphasize the importance of quality management in auditing firms (Lubenchenko et al., 2022). Furthermore, the use of analytical procedures based on International Standard on Auditing (ISA) 520 can positively impact audit quality (Qtaish et al., 2021). Peer review programs and internal audits are also recommended to improve the quality of the audit process ("The Role of Peer Peer Review in Improving the Quality of Audit Work: An Exploratory Study of the Opinions of a Sample of Auditors in the Federal Office of Financial Supervision Audit Offices and Some Companies Listed on the Iraq Stock Exchange", 2021; Nofrita et al., 2019). It is crucial for auditors to adhere to auditing standards, quality control standards, and ethical codes to ensure the quality of audit services (Tanusdjaja, 2021).

12. Factors affecting audit quality

Factors influencing audit quality are diverse and encompass various elements within the auditing environment. Audit fees have been recognized as a critical factor affecting audit quality ("Analysis of the Impact of Abnormal Audit Fees on Audit Quality", 2023). Additionally, factors such as the size of the auditing firm, auditor expertise, quality control procedures, auditing prices, and the service range of auditing companies all play significant roles in determining the quality of financial statement audits (Uyen, 2020). The organizational structure and operational mechanisms of audit firms also have an impact on audit quality (Hải et al., 2019). Furthermore, competition in the audit market, audit regulation, and contextual factors like audit firm culture, the quality of personnel, and management practices are perceived as influential factors affecting audit quality (Sulaiman, 2018; Sulanjaku & Shingjergji, 2015). Professional skepticism, time budget pressure, task complexity, independence, ethical sensitivity, and auditor experience have all been identified as significant factors affecting the quality of audit outcomes (Kurniawan, 2021; Pangestu, 2023; Sumito & Setiyawati, 2019). Additionally, the competence and integrity of internal auditors, as well as factors like professional skepticism, have been found to substantially impact audit quality ("Analysis Of The Effect Of Competence And Integrity On The Quality Of Internal Audit Results In Medan City", 2022; Setiyawati et al., 2020; Ramkumar, G., et al, 2022, April). The duration of auditor tenure, rotation of audit firms, and the presence of an audit committee can also moderate the factors influencing audit quality (Qawqzeh et al., 2018; Syahrudin, 2022). Moreover, national environmental factors, such as differences in national environments, can present challenges to auditors in delivering high-quality audits (Yusoff, 2023). The quality of information technology audits is influenced by factors such as the accountability of the

audit team, audit framework, business criteria, audit scope, planning, resource access, and the business environment (Yeghaneh, 2015; Nugroho et al., 2019; Gene et al., 2017).

13.Means of improving audit quality

Improving audit quality is crucial for ensuring the reliability and credibility of financial information. Various strategies have been proposed to enhance audit quality. One such approach is the rotation of audit firms, particularly in non-Big 4 firms, which has been suggested to potentially improve audit quality (Martani et al., 2021). Additionally, utilizing standardized audit tools and tailored strategies to enhance documentation practices has been recommended in the context of nursing documentation quality improvement projects (Moldskred & Snibsoer, 2021). Moreover, increasing transparency in audit firms, reducing barriers to competition in the audit market, and strengthening internal control elements have been identified as strategies to rebuild public trust in audit firms and enhance audit quality (Eldaly & Abdel-Kader, 2018; He, 2023). The incorporation of cloud computing systems in the audit process has also been proposed as a means to improve audit quality and efficiency (Alotaibi, 2023; Jafar, R., Al-Kake, F. R. A., Qader, H. M., Ahmed, D. M., & Mohammad, A. J. (2023). Furthermore, factors such as audit tenure, reputation of public accounting firms, auditor independence, and complexity have been recognized as influential in enhancing audit quality (Normasyhuri et al., 2022; Hafizah & Wahyudi, 2022; Handoyo & Putri, 2022). The role of audit risk and audit committee characteristics, such as size and independence, has also been emphasized in improving audit quality (DOLOKSARIBU, 2023; See et al., 2020; Rachmawati et al., 2022).

14. Result and Discussion Table1: Questionnaires Distributed and Returned

Ratio	Number	Statement
100%	230	Distributed questionnaires
96%	221	Questionnaires returned
4%	9	Questionnaires that are not returned
1.7%	4	Questionnaires are not valid for analysis
94.3%	217	Valid questionnaires for analysis

How to correct the organizational loyalty scale: Gives the five-way options (strongly agree - agree - neutral - disagree - strongly disagree) were corrected as follows give positive statements (5, 4, 3, 2, 1) while negative statements (1, 2, 3, 4, 5) and the degree of responses was measured according to the Likart Scale, which ranges from strongly disagree to strongly agree. Table2: Approval Degree Scale

Statistical significance	Percentage	Relative weight	Degree of approval
Very high approval rating"	Greater than 80%	5	I strongly agree
High approval score	70-80%	4	I agree
Medium approval score	50-69%	3	neutral
Low approval score	20-49%	2	Disagree.
Very low approval score	Less than 20%	1	Strongly disagree

Sincerity of the internal consistency of paragraphs: To find out the validity of the consistency of paragraphs with the total score of the scale in the current research community, the Pearson correlation coefficient was calculated between the scores of each paragraph with the total score of the subscale under which the paragraph in question is located, and the following table shows the results of this procedure: Table3: shows the correlation coefficients of paragraphs with the total score on the scale in the current research community

The impact of external auditor efficiency in enhancing audit quality							
The impact of oversight in achieving objectives				The impact of control mechanisms in strengthening			
Engagem ent	Item	Engagem ent	Item	Engage ment	Item	Engage ment	Item
.346	14	.386	1	.640	14	.468	1
.285	15	.264	2	.340	15	.299	2

.218	16	.326	3	.580	16	.191	3
.107	17	.442	4	.451	17	.112	4
.436	18	.103	5	.354	18	.253	5
.620	19	.122	6	.411	19	.215	6
.527	20	.718	7	.460	20	.595	7
.563	21	.663	8	.541	21	.465	8
.526	22	.486	9	.701	22	.441	9
.547	23	.504	10			.588	10
.393	24	.634	11			.508	11
.470	25	.583	12			.751	12
.657	26	.597	13			.689	13

Stability coefficients of the scale: The term stability indicates the validity of the results of the scale, if we get similar scores when applying the same scale to the same group of individuals two different times, we infer from this that our results have a high degree of stability from the other's action. The researcher confirms that the stability of the test means that the test gives the same results if used more than once, under similar conditions.

To find out the stability of the total degree of the scale in its final form consisting of (48) items in the current research community, the researcher applied the half-fractionation equation to the data of the initial sample, and the results of this procedure showed the results presented in the following table: Table4: shows the results of the stability coefficients of the sub-dimensions and the total degree on a scale in the current research community

Psychometric properties		Number of paragraphs	Sub-metrics
Half Hash	(Alpha Cronbach)		
.770	.626	22	The impact of external Auditor in strengthening
.859	.753	26	The role of external auditor in achieving objectives
.841	.725	48	Role of Adit units

After measuring the sub-scales of each of the impact of external auditor mechanisms in strengthening and the role of external auditor in achieving the objectives and the role of audit units, it was found that out of a total of (22) paragraphs of the first axis that the result of (Cronbach's alpha) is (.626) and (half fractionation) is (.770) of the psychometric characteristics, and in the paragraph of the role of external auditor in achieving the goals of a total of (26) paragraphs of the second axis that the result of (Cronbach's alpha) is (.753) and (half hash) are .859 of the psychometric properties, and in the role of audit units out of a total of (48) paragraphs of the third axis, the result of (Cronbach alpha) is (.725) and (half fractionation) is (.841) of the psychometric properties. With these results, the researcher shows that there is a positive role for the external auditor in strengthening audit quality in the Kurdistan Region Iraq and creates a sound environment for these units in performing their duties in a high and accurate manner and staying away from abusive acts such as fraud, bribery and administrative and financial corruption. Table5: shows the (Annova) test analysis of single variance to find out the differences in the variable of the age group

Total	Probabilit y	Valu e (P)	Average squares	Degre e of freedo m	Sum squares of	Contrast source	Variable
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There are no differences in the age group variable	.612	.492	91.041	2	182.083	Between the squares	The external auditor in strengthening
			184.877	214	39563.622	Inside the boxes	
				216	39745.705	Total	
There are no differences in the age group variable	.991	.009	2.525	2	5.049	Between the squares	The role of external auditor in achieving objectives
			295.036	214	63137.790	Inside the boxes	
				216	63142.839	Total	
There are no differences in the age group variable	.881	.127	105.493	2	210.986	Between the squares	Role of audit units
			831.294	214	177896.848	Inside the boxes	
				216	178107.834	Total	

Table6: shows the test (T) for one community to know the distinctive feature of the role of control in reinforcement

Conclusion	P-value	Degree of freedom	Value (v)	Standard deviation	Arithmetic mean	Spoken average	Sample size	Variables
The role of external auditor is positive	.000	216	13.692	13.56495	78.6083	66	217	The role of external auditor in strengthening

From the above table, we find with regard to the subject of the impact of external auditor efficiency on improving audit quality, the researcher finds many of the objectives that external auditor seeks to achieve, including transparency and integrity in its operational processes and financial events, imposing effective control over its performance, supporting accounting accountability, avoiding the existence of intentional or unintentional errors, preventing their continuation or working to reduce them to the lowest possible extent using advanced control systems and the development of responsibility and accountability to delegate powers and determine responsibilities in proportion to the performance of Governmental organizations and increasing the efficiency, skills and scientific and professional qualification of workers in external audit units, which leads to the commitment of accountants to the principles of governance, improving and developing their departments, helping the Board of Directors to build a sound strategy and ensure that merger or control decisions are taken based on sound foundations in a way that leads to raising the efficiency of performance, this on the one hand and on the other hand also aims To prepare financial reports according to which the necessary information is disclosed to all relevant parties properly, discover errors, review the documentary group cycle, and follow up the procedures carried out by the Board of Directors to study the reports and observations submitted by the financial control bodies and the extent of their contribution to the activation of governance, and on the other hand, this test focuses on the commitment of employees in the management of external audit units to objectivity and exert the necessary professional care to verify compliance with the principles of governance and the supervision of management committees on the preparation of Financial reports and to indicate in those reports the extent of compliance with financial instructions and laws and clarify the integrity of the administrative structure of the organization and put the right person in the right place according to the levels and requirements of the organizational structure applied in governmental organizations (Mohammad, A. J. 2015).As shown in the table, the role of external auditor is positive in achieving audit quality to reach the general goals, and this proves the validity of the hypothesis, which is that the independent variables and tasks of external audit units have a major role in enhancing audit quality

Conclusion	P-value	Degree of freedom	Value (v) χ^2	Standard deviation	Arithmetic mean	Spoken average	Sample size	Variables
The role of external auditor achieves the objectives to a high degree	.000	216	14.147	17.09760	92.4194	76	217	The role of external auditor in achieving objectives

14. Conclusion In conclusion, external auditor efficiency plays a critical role in improving audit quality and enhancing the reliability of financial reporting. By understanding the factors that influence auditor efficiency and implementing recommendations to enhance auditor performance, stakeholders can benefit from more reliable and credible financial information. Future research should continue to explore the dynamics of auditor efficiency and its impact on audit quality to further advance our understanding of this important relationship. The efficiency and skills of external auditors, their independence, and their collaboration with internal audit functions all play crucial roles in improving audit quality. Understanding these factors and ensuring their effective implementation can lead to enhanced audit quality and increased reliability of financial information. Furthermore, the objectives of external audits encompass ensuring financial integrity, promoting governance, and providing assurance. Collaboration between internal and external auditors, compliance with standards, and addressing emerging challenges like online auditing are crucial for effective external audit outcomes. External audit is essential for ensuring the accuracy, reliability, and integrity of financial information, and its role extends beyond mere compliance to actively contributing to organizational performance and governance effectiveness. Through the analysis of the theoretical and practical aspects of the study, many results and recommendations were reached, the most important of which are the following:

First: Results: The external auditor efficiency encourages compliance with the management policies set by senior management, provides information with a high degree of validity and credibility, and provides management with the necessary reports on the extent to which the set goals have been achieved. Lack of sufficient knowledge by some employees of the principles and rules of audit quality and the foundations of their applications. External auditor is the basis that must be focused on and taken care of, as it is the main pillar of the work of any organization, whether governmental or private. External auditor in government organizations acquires special and fundamental importance as the sector affecting all sectors of the state and a major reason for its development, as it is the sector owned by the general public and is interested in being managed legally and in an efficient and effective manner. The basic administrative and financial components of external auditor represent the minimum necessary to ensure the existence and application of good and sound external audit systems in the ministries of the Kurdistan Regional Government that achieve the objectives entrusted to them.

Second: Recommendations: In light of the results of the study, the study made several recommendations as follows:

1. Completing the umbrella of legislation aimed at applying the concept of audit quality in various state agencies because of the importance to achieve the main goal of preserving and developing public funds.
2. Conduct periodic evaluation of audit quality principles according to the changes of each stage.
3. Supporting SAIs by ensuring their independence and strengthening the powers granted to them under the competent laws of each of them and developing laws in line with the requirements of the current stage and relying on the outputs of their work as one of the tools that evaluate departments.
4. Applying responsibility and accountability in all the activities of the public and private sector of the research sample (from the lowest administrative level to the highest administrative level), in a way that achieves the best performance of these units.

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