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The effect of quality control standard (220) in enhancing the quality of financial reporting (An exploratory study in accounts auditing offices)

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Abstract
The study's goal is to show how the quality control standard (220) has improved the level of financial reporting by conducting an exploratory investigation of the opinions of a sample of auditing offices. This will make it easier to assess how much the quality control standard (220) has helped to raise the caliber of financial reporting. On (180) responses from Baghdad audit office staff, of which (147) were located, every single one was trustworthy enough for statistical analysis. The study's most important conclusions are that the economic unit's financial reporting strives to give management and stakeholders meaningful accounting information so they may make more logical financial decisions. The study's primary premise was that there is a substantial relationship between financial reporting and audit quality control.

Keywords: Quality control standard (220), the quality of financial reporting, accounts auditing offices

Introduction
The solution to the problem in a large way is through identifying its dimensions, as the methodology of the study represents a road map for each researcher because it determines the path that the study can be based on, which is the definition of the methodology and problem of the study, its objectives and its importance in order to reach the basic results that the researched organization can benefit from, and that by building conclusions and recommendations, and contributing to solving this problem will lead to achieving the basic objectives of the organization.

First: Research problem
Companies lose competitive advantage and incur higher costs as a result of a lack of focus on quality control and its significance in improving the quality of financial reporting to cut costs. Many businesses still view quality control as their biggest issue, and large-scale project control is still a challenging process because it involves not only organizational structure, leadership styles, and control systems but also the plans and objectives that serve as the institution's driving forces. Therefore, companies do not put in their plans to reduce costs plans to practice and apply quality control, and if they are present in the plans of companies, they do not show them the importance they deserve, and this leads to companies not achieving their goals completely and effectively, whether they are industrial or service companies, so how much we have heard about closure or liquidation Companies cause high costs, which affects the possibility of achieving profits and eliminating the continuity of companies and the promise of achieving the required quality within the financial reporting standards of auditing offices. The problem can be clarified by raising the following key question:
Is there an effect of the quality control standard (220) in enhancing the quality of financial reporting?
Where quality control is the independent variable while the quality of financial reporting is the dependent variable.

Second: Study objectives

This study aims to:

1. To identify the effect of quality control on the quality of financial reporting.
2. Knowing the concept of quality control, its means and methods.
3. Knowing the concept and methods of measuring the quality of financial reporting.
4. Outlining a number of ideas and recommendations in light of the study's findings that help to understand the significance of quality control in raising the standard of financial reporting.

Third: Research Importance

The following factors contribute to the study's significance:

1. Since quality control is the primary factor that all companies attempt to minimize due to its impact on the quality of financial reporting, the study's significance stems from the importance of quality control and its impact on enhancing that quality.

1. It supports theoretical and applied studies and research in the field of control environment practiced in industrial and service companies. It also measures the efficiency and effectiveness of product or service quality and its impact on reducing costs without affecting product quality in a negative way.
2. Giving quality control its right, clarifying its importance to industrial and service companies, and drawing the attention of senior and middle management to the importance of applying quality control and its effective role in enhancing the quality of financial reporting.
3. It is a contribution to a topic on which there have been few studies, and thus it constitutes an open field for subsequent studies.

Research hypothesis

The hypotheses of the study represent expected allegations that are consistent with its directions. Therefore, the hypotheses of the current study were formulated in a manner consistent with the directions of the message and the practical analysis of it through correlation relationships and testing influence relationships for quality control and the quality of financial reporting. Therefore, a set of hypotheses was developed, which crystallize in the following:

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Firstly: Correlation hypotheses

1 The following sub-hypotheses follow from the primary hypothesis: There is a considerable association between audit quality control and financial reporting quality.

a. The dimension of personnel allocation and the caliber of financial reporting are significantly correlated.
b. There is a strong link between the caliber of financial reporting and following advice from others.
c. T. The degree of client acceptability and communication and the accuracy of financial reporting are significantly correlated.
d. W. The regular evaluation of quality control systems and the caliber of financial reporting are significantly correlated

Second: Hypotheses of influence relationships

1. The first main hypothesis: There is a significant effect between audit quality control on the quality of financial reporting, and other sub-hypotheses emerge from it:

A. There is a significant effect of the independence dimension on the quality of financial reporting
B. The personnel allocation dimension has a considerable impact on the accuracy of financial reporting. There is a significant effect of the dimension of being guided by the opinion of others in the quality of financial reporting
C. The dimension of customer acceptance and communication has a substantial impact on the accuracy of financial reporting.
D. There is a significant effect of the periodic examination of control programs on the quality of financial reporting.

Third: the third hypothesis

There is a significant effect between the audit quality control dimensions together on the quality of financial reporting:

Fifth: the hypothetical scheme of the study

The study model is an intellectual construction of a set of variables that explain the relationships, in a simplified, brief, and hypothetical representation of the phenomenon under study, between the independent and dependent variable and their potential interactions, in order to achieve the objectives of the study. Describe and analyze its role in attributing the effectiveness of the study in explaining the studied phenomenon. Figure (1) presents the hypothetical study model. The independent variable also shows the audit quality control with its dimensions (independence, employee allocation, guidance from the opinion of others, acceptance and communication with customers, periodic examination of quality control programs) and the dependent variable the quality of financial reporting.

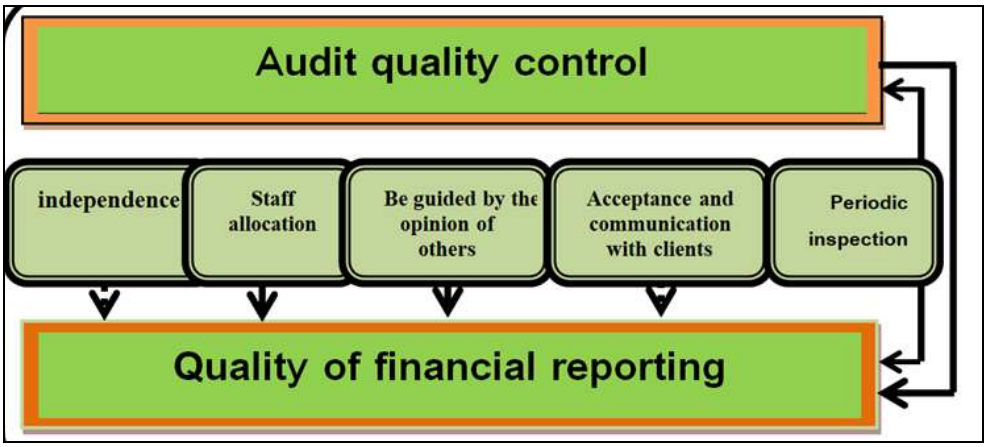

Fig 1: The hypothesis study model

Sixth: Study determinants:

1. The lack of applied studies in this field, especially in the audit offices, which made the possibility of obtaining previous information in the field of study weak and few.
2. This study is one of the studies concerned with the standard of quality control practiced by companies, and therefore, there is nothing to prevent the generalization of the results of this study to all parties concerned with quality control, such as companies, in order to enhance the quality of financial reporting in them.
3. The difficulty of obtaining quantitative information on quality control from the companies under study due to the confidentiality of that information.

Seventh: the study population and sample

The audit offices in Iraq returned to the accounts and employees of the companies that achieved success at the local level, and this motivated the researcher to delve into an attempt to study quality control and the quality of financial reporting in Iraq, and through them these offices are distinguished and they can enhance their position in the local market and compete with other companies, so the researcher focused In her study in order to ensure that the requirements of the study are fulfilled, the researcher distributed (180) questionnaires to the selected sample, which was represented by a number of employees and workers, in a random and direct manner, audit offices for the period from (1/5/2020 - 27/5/2020) retrieved from them (147) are all valid for statistical analysis, as shown in Table (1):

Table 1: Response rate

The condition	N	Percentage
The number of distributed questionnaires	180	100
The number of retrieved questionnaires	33	18.3%
The number of retrieved data	147	81.7%

***Source*:** Prepared by the researchers.

The second topic

Theoretical framework of the study

First: audit quality control

1. The concept of quality control

With the beginning of the twentieth century, as quality became apparent, organizations began to pay more attention to quality. The twentieth century was marked by significant shifts that ushered in the era of globalization that we live in today. The organizational dimension is a result of the growth of administrative thought within companies, the extension of markets brought about by the escalating rivalry between them, the size of organizations, and the rise in the quantity and quality of their output. When this dimension did not go beyond the organization's production department's inspection department, it was extended until it reached the organization's quality control function, which is separate from the production function. The Japanese industry now stands for high quality and reasonable price. (21:2021, Al-Kareem & Khalaf) [16]. The issue of controlling the quality of internal auditing and ways to improve it is considered one of the relatively recent topics in the field of auditing, and it is derived mainly from the science of quality management, which later developed into total quality management, as the nature and procedures of control differ The quality of internal auditing depends on the nature of the activity and the size of the company and the work it performs. Which calls for taking these factors into account when designing the internal audit department and choosing the appropriate methods for evaluating and controlling the quality of its work. That is why control over the quality of internal auditing is of great importance to the company's senior management and its board of directors. As it aims to achieve a reasonable level of controls that work to establish rules for developing and improving the quality of the services of the internal audit activity and raising the level of its professional performance, and ensuring that it is in conformity with the requirements and specifications of the services needed by all parties. (Awsif, 2016: 98), therefore, the concept of quality control in general (Quality Control) expresses a set of activities and methods aimed at monitoring operations and reducing the causes of unsatisfactory performance at all stages, in order to reach high efficiency in performance and production. Opinions and concepts have varied in terms of Formalism regarding defining a comprehensive and accurate concept of quality control, and perhaps this difference results from the widespread use of this term in administrative sciences. Juran (J.M Juran) defined quality control as “the organizational process through which the actual performance of quality can be measured in comparison with the specified standards or specifications and corrective actions are taken on this

discrepancy or deviation." As for Kaplan (R.H Caplen), he defined it as "a group of jobs and businesses." carried out by the organization for the purpose of achieving qualitative goals. (Abu Youssef, 28:2011), and defined quality control in accordance with the international auditing standards issued by the International Federation of Accountants (as all the policies and procedures followed by auditing offices, through which it is possible to ensure that all opinions presented in The audits he performs reflect his observance of generally accepted auditing standards (International Federation of Accountants, 1998, 67). They are, as seen by (Al-Ali and Al-Rawi, 2010: 161) [4], as procedures and policies set by the auditing institution itself to ensure that these procedures have been applied in order to reach the minimum level, which is the application of the required professional standards, or that they are the means used or followed by auditing offices to ensure the extent of the interview Her professional responsibilities towards clients. Oversight is an important administrative function, as are the rest of the administrative functions, and the company cannot continue successfully in the absence of it or if this function is not given its right. (Erekat, 2015: 7-8) [1].

The researchers believe that quality control is a set of predetermined steps that aim to ensure that the achieved production conforms to the basic specifications and characteristics set for the product, and the concept of quality control is based on three basic pillars: design quality, accuracy of conformity, and accuracy of performance.

2. The objectives of quality control

The objectives of quality control come from the philosophy of the quality control system and its components. The most important of these objectives can be highlighted by the following points: (Al-Ali and Al-Rawi, 2010: 162) [4].

A. Providing instructions for the procedures that the auditor must adhere to in order to comply with the basic principles of delegating his work to his assistants in the audit task.
B. Providing guidance on the procedures and policies adopted by the audit office to provide reasonable satisfaction with the quality of the audit and the commitment to follow and apply professional standards.
C. Improving relationships with customers by showing more accuracy and attention to detail while working.
D. Equipping with a tool that helps improve and increase office members' pride and morale in general.
E. Finding an approach through which it is possible to identify other offices that have the same goals and characteristics in order to find a common ground to compete with common interests.
F. Reducing operational costs related to auditing operations, improving the efficiency and effectiveness of performing tasks, and reducing the time and effort spent on work and other factors.
G. Reducing the possibility of exposure to problems and legal obligations and avoiding issues of negligence in professional performance, through proper planning of the audit task, distributing tasks to employees, supervising and seeking advice from the relevant sources within the office when facing specialized or complex cases.

Second: The quality of financial reporting

1. The concept of quality of financial reporting

For the purpose of getting acquainted with the concept of quality of financial reporting, it will be detailed into its basic components to reach a comprehensive concept. Quality in the Arabic language means that something is serious, quality, that is, it has become good, and it is good that it comes with good words and deeds. -255).

As for the accounting literature, it dealt with the concept of quality from several aspects, by tracking the word quality by conducting an electronic search in (The Accounting Review) magazine, and 260 searches were found, noting that the electronic search in the first editions is not possible, by reading each research in particular Quality word site and find how to use it. He concluded that the research dealt with quality from three perspectives, the first, which is the most common among them, which is excellence in auditing, the second is the quality of profits, and the third is concerned with the quality of disclosure and the quality of financial reporting. (Yahya Wastam, 2017: 431). Therefore, the quality of financial reporting is directly related to the quality of accounting information, which is associated with a set of characteristics that make it useful financial information of quality that contributes to assisting the beneficiary in rationalizing his decisions, as defined by (Al-Tamimi, Nihad, 2019: 519) [10] for the quality of financial reporting as the extent to which financial statements are possible. By providing the beneficiary parties correctly and fairly with information about the performance of the unit and its financial position. Also, quality has been addressed in the accounting literature through three dimensions, which are excellence in financial investigation, quality of profits, and quality of financial reporting. The main objective of employing quality in accounting literature is the quality of financial reporting. (149: 2010, Lont *et al*.) [13], the Federation of Financial Locals (FAF) defines the quality of financial reporting as the clarity, transparency and timely availability of accounting information. The American Institute of Certified Public Accountants (AICPA) defines it as the ability to use accounting information in the field of forecasting and the appropriateness of the accounting information intended to be obtained. (Abdul-Razzaq *et al*., 2020: 208) [9], as (393: 2021), (Alsaadi *et al*.) [14] sees that the quality of financial reporting is that the accounting information used in financial reporting is free from error and bias, and is characterized by the honesty of the centered representation of the financial economic unit, while (114: 2021) sees (Pravdiuk *et al*.) [15] as the accuracy of delivering useful accounting information to beneficiaries, especially potential cash flows, and rationalizing the decisions of lenders and investors. Therefore, financial reporting is the most important output of the accounting process because it relates to other parties outside the management of the economic unit or the so-called "stakeholders" whose decisions depend on the data and detailed information contained therein about the financial position and other activities related to the economic unit. As a result, this information must be credible and reliable. Stipulated in the international accounting standards and professional standards issued by the relevant authorities, and the objectives of financial reporting and its relationship to the market value will be addressed as follows: (Al-Jubouri *et*

al., 2019: 307) [3].

A. The objective of the financial statements is to provide information on the financial position and economic activity.
B. B. that the financial statements must be prepared to meet the common needs of most of its users,
C. Financial statements show the results of management's work, which can be held accountable to shareholders based on the results.

The researchers believe that the quality of financial reporting is the delivery of useful and quality financial information to all parties according to consolidated financial statements in order to rationalize their accounting and administrative decisions, reduce credit and investment risks, and show a clear picture of the financial position of the economic unit without any bias to any party.

2. The objectives of the quality of financial reporting:

The main objective of the quality of financial reporting as he sees it (Muhammad, 2018: 258) [12] is:

1. Providing information in financial reports of high quality related primarily to the financial position of economic establishments.
2. Providing quality in financial reports will positively affect providers of capital and stakeholders in making investment and credit decisions and allocating other resources that increase market efficiency.

3. Financial reporting quality standards:

In order for the decision-maker to achieve the quality of financial reporting, the following criteria must be met: (Ali and Al-Ta'i, 2019, 9).

A. Legal Standards: In order to develop quality standards for financial reporting, many economic organizations in most countries of the world are seeking to enact legislation and laws regulating the purpose of these companies' work and in line with the legal requirements that companies must report with the availability of an organizational structure that works to follow up The performance of the company.

B. Control standards: The emphasis by stakeholders and management on one of the components of the administrative process such as the control component, and for the success of this component must work to provide effective control over the company's policies and procedures applied effectively and that the data that you achieve is characterized by high quality financial reporting

C. Professional Standards: Professional accounting bodies and councils focus on preparing accounting and auditing standards for the purpose of controlling performance within companies, as it raises investors' certainty of their investments, and this requires the preparation of financial statements, which are characterized by high financial reporting.

D. Technical standards: Availability of technical standards works in turn to increase and raise the quality of financial reporting, which raises stakeholders, investors and shareholders the degree of certainty in companies, and this led to the issuance of many standards that help to find the qualitative characteristics required for accounting information.

4. Improving the quality of financial reporting

In accounting literature, there are two directions for the concept of financial reporting, which are as follows: (Ali and Al-Taie, 2019, 9).

- **The first trend:** It is seen that the concept of financial reporting is an accounting disclosure, as it emphasizes the importance of financial reports and the information contained therein and the method of delivering them to the beneficiaries in the best way.
- **The second trend:** The concept of financial reporting is broader than disclosure, as it considers financial reporting as a concept that includes disclosure. Therefore, the financial reporting system is defined as a set of elements whose ultimate goal is to provide information as it is an essential part of financial reporting. Kiso and Janet believe that "delivery and provision Financial information to the users of that financial information The main means through which this is done is the financial statements, but it may be better to provide some financial information through other means of financial reporting that are other than the followed and official financial statements, and for example, reports submitted to government agencies or management expectations, or highlighting the social or environmental impact of the facility.

The third topic

The practical framework of the study

1. An introductory summary of the research sample

The profession of controlling and auditing accounts is considered one of the important professions in the economic reality, which aims to give credibility to the financial statements. There were no Iraqi auditors, but it was only foreign auditing companies, and the companies operate according to two types of auditing based on the provisions of the first Indian corporate law (usual), where people who obtain support from the royal ruler are entitled to practice the auditing profession, as for the second type, it is (extraordinary audit) by issuing an order from the ruler after submitting a request to the owners of joint-stock companies to appoint inspectors to carry out the audit. In 1957, the Iraqi Companies Law No. (31) was issued, which is considered the cornerstone of the auditing and monitoring profession in Iraq, because the law contains legal texts regulating the auditing and monitoring profession in Iraq. which is concerned with companies and industrial projects, as it stipulates that the accounts of the joint-stock companies be audited by the auditor. Conditions have been set for those who practice the profession of controlling and auditing accounts, including that the auditor be a member of professional institutes and associations such as the British Chartered Accountants Association, or allow a holder of a bachelor's degree, those who have an experience of not less than (5), on the conditions of passing the necessary tests. For the purpose of regulating the accounting work, Regulation No. (3) of the Regulation of the Practice of the Auditing and Controlling Profession was issued in 1999. According to this regulation, the council of the quditing and controlling Profession was formed in Iraq, which was discussed in detail in the second chapter.

The profession of auditing and monitoring is practiced by every natural or legal person licensed by (the Council of the Auditing and Monitoring Profession) and who is considered responsible for regulating the profession of auditing and monitoring in private auditing offices. The Auditing Profession and Monitoring Council undertakes the following:

A. Approving the annual plan of the council and directing the profession to protect the national economy and the financial rights of society.
B. Approving and developing rules of professional conduct.
C. Granting licenses to practice the profession of auditing and auditing, and renewing them annually.
D. Follow-up the work of those who are licensed to practice the profession to verify the extent of their commitment to applying the provisions of this system and the rules of professional conduct in accordance with the methods that the Council deems appropriate.

A license to practice the profession in private audit offices is granted according to the following conditions:

A. The applicant should have one of the following qualifications:
   First: Higher Diploma in Accounts Control from the University of Baghdad or its equivalent.
   Second: A higher degree in accounting (Master's or Ph.D. or equivalent), provided that:
B. HE practiced audit work for a period of not less than two years after obtaining the certificate at the Bureau of Financial Supervision or under the supervision of an auditor and with the knowledge and approval of the Board.
C. Pass the test with the lessons decided by the council and perform it with the students of the auditing diploma.
D. He must have worked as an apprentice auditor at the Bureau of Financial Supervision or under the supervision of a person licensed to practice the profession for a period of not less than two years from the date of obtaining the educational qualification.
E. To take the oath before the council chairman. Auditors who are certified to practice the profession are classified on the basis of experience and practice into:
   First: The first category: It includes auditors who have practiced the profession of controlling and auditing accounts for a period of no less than (10) ten years after obtaining a license to practice the profession. This category may monitor and audit the accounts of all types of natural and moral companies.
   Second: The second category: It includes auditors who are licensed to practice the profession of monitoring and auditing accounts for a period of less than (10) years from obtaining a license to practice the profession.

The auditor, when practicing the auditing profession, has the right to

A. Examining the books, records, documents, papers, documents and contracts of the entity subject to audit.
B. Request any statement or clarification he deems necessary to accomplish his mission from any of the employees of the entity subject to audit.
C. Conducting an inventory, at the time he deems appropriate, of the safes and warehouses of the entity subject to auditing and their contents of securities, cash, documents, goods, equipment and others.
D. Verifying the assets of the entity subject to audit, its rights and obligations, obtaining what it sees of technical information related to the activity of the entity subject to audit and its products, visiting its factories, workshops, warehouses, offices, work sites and projects, and inquiring from specialists about the technical aspects it needs as far as it relates to the performance of its mission.
E. Attending the meetings of the general assembly of the joint-stock company in which the report submitted by him on its accounts or the proposal submitted by the Board of Directors to appoint another auditor in his place is discussed.

2. Analyzing the primary data and testing the quality of the study scale:

First: Coding the study scale:

To verify the level of availability of the variables under study represented by audit quality control as an independent variable with its five dimensions that include (independence, employee allocation, guidance from the opinion of others, acceptance and communication with customers, periodic examination of quality control programs) and the quality of financial reporting as a dependent variable, and the nature of the relationship between them in a statistical way Clear and accurate, the study scale was coded, as shown in Table (2).

Table 2: Coding of the study scale

Variable	The dimension	Code		Paragraphs Number
Audit quality control	Independence	CI	Q	5
	Staff allocation		W	5
	Be guided by the opinion of others		R	4
	Acceptance and communication with clients		C	5
	Periodic examination of quality control programs			5
Quality of financial reporting			OE	10

***Source*:** Prepared by the researchers.

1- Internal regulations for regulating audit procedures within the office: It is evident from Table (3) and Figure (2) that all offices taken as a sample have internal regulations for regulating audit procedures within the office.

Table 3: Distribution of the research sample according to internal regulations to organize audit procedures within the office.

Internal regulations to regulate audit procedures within the office	N	Percentage
Nothing	0	0%
There is	147	100%
Total	147	100%

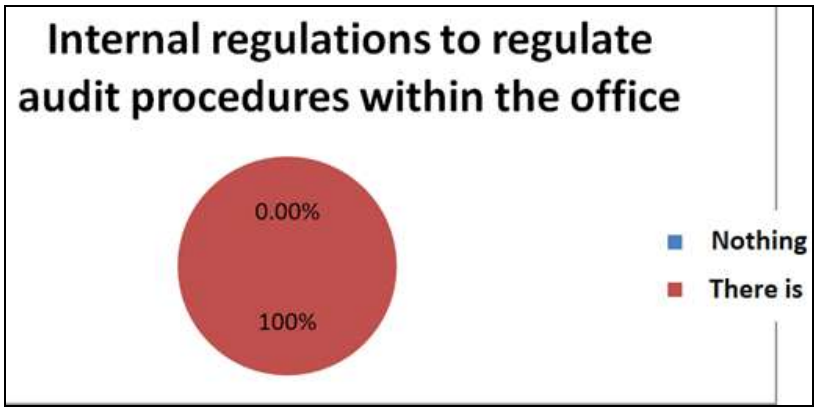

Fig 2: Distribution of the research sample according to internal regulations to organize audit procedures within the office

2- The number of training courses that were participated in: the highest percentage was among those who participated in training courses (more than 3 courses) with a frequency of (87) at a rate of (59.18%), while the lowest number of participants in training courses was among those who participated in (1-3 cycle) with a frequency of (60, at a rate of 40.82%). Table (4) and Figure (3) illustrate this:

Table 4: Distribution of the research sample according to the number of training courses that were attended.

The number of training courses that have been attended	N	Percentage
1-3 courses	60	40.82%
More than 3 courses	87	59.18%
Total	147	100%

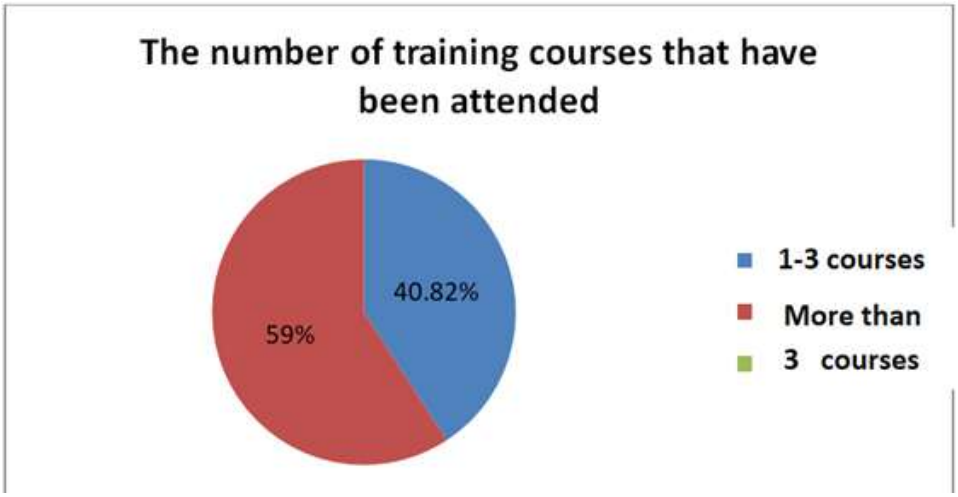

Fig 3: Distribution of the research sample according to internal regulations to organize audit procedures within the office

Second: the normal distribution test

Before conducting the process of data analysis and hypothesis testing, it is necessary to make sure first that the data is distributed normally, since all parametric tests such as Pearson correlation, simple linear regression, or multiple regression require that the data have a normal distribution, and in the event that the data is not distributed normally, there are two options for the researcher they either use non-parametric test models, which are less powerful in analysis, or the use of various mathematical transformations on variable data in order to improve the level of normal distribution and then the possibility of using parametric tests, and among these logarithmic functions, square root functions, inverse values of variables and others, and the normal distribution test can be performed on two levels, the first at the level of paragraphs for each variable and the second at dimension level for each variable. Table (5) shows a test of the normal distribution of dimensions and variables (audit quality control, quality of financial reporting) depending on the coefficient of torsion and flattening, which are confined between (± 1.96).

Table 5: The results of the normal distribution according to the Skew and Kurtosis test for the research variable.

Search variables and dimensions	Skewness	Kurtosis
	Statistic	Statistic
Independence	-1.076	1.590
Staff allocation	-.875	1.812
Be guided by the opinion of others	-.756	1.079
Acceptance and communication with clients	-.950	1.780
Periodic examination of quality control programs	-.968	1.437
Audit quality control	-1.190	***1***.651
Quality of financial reporting	-.678	.795

From Table (5) it appears that all the values of skew and flattening, Skew and Kurtosis, according to the rule, fall within the lower and upper limits of the normal distribution

of ± 0.196, so the data of the audit quality control variable and the financial reporting quality variable are parametric data and valid for conducting statistical analyzes that are appropriate for this. type of data.

Third: The validity of the research measurement tool: This aspect includes four axes, which are (the validity of the apparent content, the consistency between the components of the scale (Cronbach's alpha), the constructive validity of the sample sufficiency test (KMO), the constructive validity of the test of the measurement tool (confirmative factor analysis).

1- Validity of the virtual content of the tool (questionnaire): To get their feedback on the questionnaire's clarity, its interdependence, and the extent to which it was appropriate for measuring the required variables, a group of ten arbitrators with experience and diverse specialties were given copies of it. The researcher created a special form to ask the arbitrators' opinions on each statement's clarity in terms of wording and intellectual content, and to correct any phrases that needed to be changed by adding or removing any one of the axes' variables. Taking into account their feedback, the researchers made the necessary changes, increasing the percentage of agreement (80%) for each paragraph while also editing and rewriting some of them.

2- Cranach's alpha measures the consistency of the scale's elements. This test is designed to gauge how consistently respondents responded to all of the scale's questions. These questions are related to one another to the extent that they each measure the same concept. The Cronbach Alpha coefficient is the most popular test for determining the degree of correlation between the scale's components. Table (6) contains the results of extracting the Cronbach Alpha coefficient. It demonstrates consistency between the scale's components at the level of the dimensions, since all of them exceeded the values of the (Cronbach Alpha) correlation coefficients, which are acceptable as long as they are at least 0.70.

Table 6: The results of consistency between the components of the scale

The scale	Dimensional alpha Cronbach coefficient
Independence	0.947
Staff allocation	0.947
Be guided by the opinion of others	0.947
Acceptance and communication with clients	0.942
Periodic examination of quality control programs	0.948
Audit quality control	0.934
Quality of financial reporting	0.950
The questionnaire in general	0.953

***Source*:** Prepared by the researchers based on the SPSS V.23 program

- Structural validity to choose the adequacy of the sample: in order to ensure the condition of the adequacy of the sample, the (Kaiser-Meyer-Olkin, KMO) criterion will be used, whose value must be greater than (0.50), in order for the sample to be sufficient, and this is a prerequisite that must be met. In addition to the Bartlett test, it is an indicator of the relationship between the variables, as the level of significance for this relationship must be less than (0.05) so that we can confirm that this relationship is statistically significant while making sure that there are acceptable correlations between the paragraphs of the questionnaire on the condition of a significant value (Chi-Square) to indicate the acceptability of the mentioned correlation coefficients, and as shown in Table (7), from which it was found that all the values of the (KMO) scale are greater than (0.50) at the level of dimensions representing the research variables, as well as the second condition related to the (Bartlett) test for the correlation coefficients, in which the results proved to be acceptable in light of the significance of (Ki^2) with respect to all dimensions, as it was at the level of significance (0.000) and it is less than the level of significance (0.05).

Table 7: Shows KMO and Bartlett's test for research dimensions

Dimensions	Paragraphs number	KMO test	Bartlett test based on value Chi-Square	Sig level
Independence	5	0.914	1952.375	0.000
Staff allocation	5			
Be guided by the opinion of others	4			
Acceptance and communication with clients	5			
Periodic examination of quality control programs	5			
Audit quality control	24			
Quality of financial reporting	10	0.868	562.416	0.000

Source: Prepared by the researchers based on the SPSS V.23 program.

4- The structural validity of the measurement tool: The concept of the validity of the measurement tool refers to the ability to accurately and reliably measure the building to be measured, i.e. the extent to which the measurement tool represents the characteristics that are present in the phenomenon under study and investigation. This aspect included the constructive validity variable, which will be done through confirmatory factor analysis.

A. Confirmative factor analysis: The researcher used confirmatory factor analysis to verify the quality and construction of the research scale. As the confirmatory factor analysis is one of the applications of the structural modeling equation, and (approximate validity) will be adopted, which indicates to what extent exactly the paragraphs of the (structural) variable converge with each other and represent the same variable, using (Amos.23) program for the first variable, quality control The audit, which consists of five sub-dimensions, namely (independence, employee allocation, guidance from the opinion of others, acceptance and communication with customers, periodic examination of quality control programs), and for the second variable, which is represented by (the quality of financial reporting), as the chart showed a number of values that represent the extent of the

contribution or composition of each (paragraph) in the interpretation of the factor, as the matching quality indicators contained in Table (8) will be relied upon to know the suitability of the paragraphs for the dimension in general and the variable that belong to him in particular.

Table 8: Shows the conformity quality indicators.

Indicators		General rule
1- Goodness-of-fit indicators		
A	X2 Chi-Square	---
B	Degree of freedom (DF)	---
C	The ratio between x2 and the DF degrees of freedom	Less than 5
D	Comparative Fit Index (CFI)	1.0.9
E	Tucker Lewis Index (TLI)	1.0.9
F	Approximate root mean square error (RMSEA)	0.10-0.18
2- Standard regressive weights (standard saturations)		Regressive weights of the paragraphs ≤ 0.4

5- Confirmative factor analysis of the audit quality control variable

Looking at the quality-of-fit indicators of the model, it is seen that most of these indicators are inconsistent. To improve these indices, we will adjust according to the recommendations for indices of change (Barbara M. Byrne, 2010: 90), which include removing or replacing vertebrae with the highest heterogeneity in the model. In accordance with the recommendations of the adjustment indicators, it was determined that the quality indicators of conformity are within the parameters required by the model. Table (9) shows that the structural validity of the scale is greater than or equal to (0.40) for all items of the regulatory quality control variable, and the items are significant. All vertebrae are greater than the standardized critical value (CR) of (1.96), which indicates the validity of the data and that the quality of the extracted indicators is close to the quality of fit indicators.), which is a good indicator.

Table 9: Shows the regressive weights, the standard error, the critical values, and the level of significance for the dimensions of the audit quality control variable.

Paragraphs	Track	Dimensions	Standard Regression Weights	Regression weights	standard error	Critical value C.R.	Sig level at 0.05 p	Sig type
Q1	→	Independence	.723	1.000				Sig
Q2	→		.749	1.078	.126	8.589	***	Sig
Q3	→		.681	.739	.094	7.854	***	Sig
Q4	→		.749	.972	.113	8.587	***	Sig
Q5	→		.643	.777	.107	7.241	***	Sig
W6	→	Staff allocation	.611	1.000				Sig
W7	→		.410	.552	.117	4.731	***	Sig
W8	→		.512	.702	.122	5.740	***	Sig
W9	→		.613	1.049	.158	6.657	***	Sig
W10	→		.646	1.056	.152	6.935	***	Sig
A11	→	Guided by the opinion of others	.633	1.000				Sig
A12	→		.554	.902	.119	7.573	***	Sig
A13	→		.623	1.125	.167	6.722	***	Sig
A14	→		.681	1.355	.187	7.235	***	Sig
R15	→	Acceptance and communication with clients	.602	1.000				Sig
R16	→		.674	1.352	.194	6.956	***	Sig
R17	→		.619	1.143	.159	7.193	***	Sig
R18	→		.657	1.226	.180	6.826	***	Sig
R19	→		.848	1.840	.225	8.166	***	Sig
B20	→	Periodic examination of quality control programs	.616	1.000				Sig
B21	→		.798	1.426	.199	7.152	***	Sig
B22	→		.753	1.194	.162	7.381	***	Sig
B23	→		.609	.997	.158	6.299	***	Sig
B24	→		.517	.854	.155	5.503	***	Sig

***Source*:** Prepared by the researchers based on the outputs of the Amos program.23.

6- The financial reporting quality variable's confirmatory factor analysis: The confirmatory factor analysis is displayed in Figure (4). The conformance quality indicators that were retrieved for the model's (10) paragraphs of financial reporting quality reveal that the majority of these indicators are not the same. We will modify these indicators to make them better. The paragraphs in the model with the largest covariance should be deleted or modified, per the suggestions of the Modification Indices.

Most of the compliance quality indicators fell within the model's needed parameters, per the Modification Indices' recommendations. Table (10) makes it evident that, in addition to the significance of the paragraphs, the scale for the financial reporting quality variable is structurally valid for all values more than or equal to (0.40). The extracted fit quality indicators are close to the standard (Goodness of Fit) indicators, which is a favorable indicator, and all paragraphs are greater than the critical standard value (CR) of 1.96, indicating the validity of the claims.

Table 10: Shows the regressive weights, the standard error, the critical values, and the level of significance for the dimensions of the financial reporting quality variable.

Paragraphs	Track	Dimensions	Standard Regression Weights	Regression weights	standard error	Critical value C.R.	Sig level at 0.05 p	Sig type
Y1	→	Quality of financial reporting	.518	1.000				Sig
Y2	→		.591	1.150	.215	5.338	***	Sig
Y3	→		.702	1.479	.258	5.741	***	Sig
Y4	→		.573	1.053	.203	5.177	***	Sig
Y5	→		.691	1.126	.194	5.795	***	Sig
Y6	→		.701	1.288	.221	5.823	***	Sig
Y7	→		.651	1.241	.221	5.604	***	Sig
Y8	→		.695	1.153	.204	5.655	***	Sig
Y9	→		.667	1.090	.196	5.569	***	Sig
Y10	→		.589	1.053	.202	5.218	***	Sig

***Source*:** Prepared by the researchers based on the outputs of the Amos program.23.

First: the audit quality control variable

1- Independence dimension

According to the hypothetical research model, the independence dimension was adopted as one of the dimensions of the audit quality control variable, as table (11) shows the mean, standard deviation, coefficient of difference, the order of relative importance of the paragraphs, and the level of response to the opinions of the sample researched, as the responses of the sample researched ranged in general about paragraphs after independence between agreement And full agreement, as the auditor's mental independence is emphasized in the training and supervision programs and the checklists of the audits, in addition to that the office staff are required to fill in certain forms periodically in which they acknowledge their commitment to the policies and procedures of the books related to independence and that they do not carry out any financial relationships or operations. Commercial or otherwise prohibited by the independence policies of the office, in addition to the fact that a responsible person in the office makes sure that the statements of commitment to independence are complete and decides on any exceptional cases that may occur. The greatest value was found at the sentence that reads: Training, supervision, and audit checklists (with a mean of (4.374), a very good level, with a standard deviation of (0.664), as its coefficient of difference was (15.186), according to the relevant results. The sentence "The office staff consults a responsible person assigned to give them directions and instructions and solve issues related to matters of honesty, objectivity, independence, and confidentiality" has the lowest value, with a mean (3.932) and a respectable level with a standard deviation (0.881), as the coefficient of variation was (22.406). The independent dimension as a whole attained a mean (4.161), a good level, and a standard deviation (0.608). Table (11) shows the mean and standard deviation of the sample's answers about the independence dimension.

	Paragraphs	Mean	Standard deviation	Difference coefficient	Answer level
1	A responsible person in the office ensures the completeness of the statements of commitment to independence and decides on any exceptional cases that may occur.	4.150	0.847	20.408	Agree
2	The office staff consults a responsible person assigned to give them directions and instructions and solve issues related to matters of honesty, objectivity, independence and confidentiality.	3.932	0.881	22.406	Agree
3	The auditor's independence of mind is emphasized in training programs, supervision, and audit checklists.	4.374	0.664	15.186	Totally agree
4	The office staff examines the clients' names for the purposes of evaluating and determining their independence.	4.163	0.794	19.076	Agree
5	The office employees are required to fill in certain forms periodically in which they acknowledge their commitment to the policies and procedures of the books related to independence and not to carry out any financial, commercial or other relationships or operations that are prohibited by the independence policies of the office.	4.184	0.740	17.698	Agree
General Mean		4.161	0.608		

2- Allocating the employees dimension

The results related to the employee allocation dimension are as shown in Table (12), as the responses of the researched sample ranged in general about the paragraphs after the employee allocation between agreement and complete agreement, as job applicants are evaluated and compared between them based on their qualities, qualifications, achievements, experience, and test and interview results. In addition, job applicants are required to fill out an employment application form attached with a resume and academic record. As it is clear from the results that the highest value was at the paragraph which reads (assessment of applicants for jobs and comparison between them based on their characteristics, qualifications, achievements, experience, test and interview results) with an mean (4.259) and a very good level with a standard deviation (0.741), as the coefficient of variation reached It has (17.402), while the lowest value came at the paragraph which reads (the office will dismiss the employee if he is not specialized to the level and requirements of the office's work) with an mean (3.810)

and a good level with a standard deviation of (0.902), as the coefficient of variation for it reached (23.666). In general, after allocating the employees, it achieved a mean of (4.004), a good level, and a standard deviation of (0.583).

Table 12: The mean and standard deviation of the answers of the researched sample about the employee allocation dimension

Paragraphs		Mean	Standard deviation	Difference coefficient	Answer level
1	Requesting job applicants to fill out an employment application form attached with a resume and academic record.	4.116	0.903	21.939	Agree
2	Evaluation of job applicants and comparison between them based on their characteristics, qualifications, achievements, experience, and test and interview results.	4.259	0.741	17.402	Totally Agree
3	Preparing an orientation program for new employees and informing them of the office's policies and procedures.	3.864	0.755	19.546	Agree
4	Periodic evaluation of employment policies and procedures to determine the extent to which employment needs are met and to obtain qualified employees.	3.973	0.943	23.742	Agree
5	The office dismisses the employee if he is not specialized to the level and requirements of the office's work.	3.810	0.902	23.666	Agree
General Mean		4.004	0.583		

3- Be guided by the opinion of others dimension

The results related to the dimension of being guided by the opinion of others are clear, as shown in Table (13), as the answers of the researched sample ranged in general about paragraphs after being guided by the opinion of others between agreement and complete agreement, as the results indicate in general that the offices encourage the employees working in them to consult among themselves In professional matters, as the audit office adopts policies and procedures for consulting with specialists. The results show that the paragraph that begins, "The office encourages employees to consult with each other in professional matters," had the highest value, with a mean of (4.286) and a very good level with a standard deviation of (0.731), and its coefficient of variation was the highest, at (17.055), while the lowest value was at (the office encourages employees to consult with each other in professional matters," The value was at the paragraph with a mean of (3.680) and a good level with a standard deviation of (0.921), as the coefficient of variation reached (25.038): "the office resorts informally to consulting certain other auditing offices or certain people from outside the office to answer professional inquiries." Following the advice of others, it generally reached a mean of (4.034), at a good level, and with a standard deviation of (0.625).

Table 13: The mean and standard deviation of the answers of the researched sample about the dimension of being guided by the opinion of others

Paragraphs		Mean	Standard deviation	Difference coefficient	Answer Level
1	The office encourages employees to consult with each other in professional matters.	4.286	0.731	17.055	Totally Agree
2	The audit office adopts policies and procedures for consulting with specialists.	4.170	0.753	18.053	Agree
3	The auditors of the office resort to consulting professional persons with experience in auditing in the event of suspicion of discovering errors or irregular matters that affect the quality of the report.	4.000	0.836	20.896	Agree
4	The office informally resorts to consulting with certain other auditing offices or certain persons from outside the office to answer professional inquiries.	3.680	0.921	25.038	Agree
General Mean		4.034	0.625		

4- The dimension of acceptance and communication with customers

The results related to the dimension of acceptance and communication with clients came as shown in Table (14). Evaluation of existing customers to determine the continuity of the relationship with them, as evidenced by the results, the highest value was at the paragraph, which reads (the office maintains an updated list of the names of its clients and companies whose accounts it audits constantly) with an mean (4.102) and a good level with a standard deviation (0.709), as the coefficient of variation for it reached (17.293), while the lowest value came at the paragraph Which reads (there is one or more persons in the office responsible for evaluating the information collected about the potential / current customer and taking the appropriate decisions in this regard) with an mean (3.803) and a good level with a standard deviation (0.926), as the coefficient of variation for it reached (24.359), but in total it was After accepting and communicating with clients, it achieved an mean (3.984) and a good level with a standard deviation of (0.635).

Table 14: The mean and standard deviation of the sample's answers about the dimension of acceptance and communication with customers

Paragraphs		Mean	Standard Deviation	Difference coefficient	Answer Level
1	The office maintains an updated list of the names of its clients and the companies whose accounts it audits on an ongoing basis.	4.102	0.709	17.293	Agree
2	The office evaluates the potential client before accepting the assignment.	3.864	0.857	22.185	Agree
3	The office reviews the evaluation of existing clients to determine the continuity of the relationship with them.	4.068	0.791	19.441	Agree
4	Ensure that the acceptance of the potential client does not conflict with the rules of professional ethics.	4.082	0.798	19.556	Agree
5	There is one or more persons in the office responsible for evaluating the information collected about the potential/existing client and making the appropriate decisions regarding him.	3.803	0.926	24.359	Agree
General Mean		3.984	0.635		

5- The dimension of periodic examination of quality control programs

The results related to the periodic examination of the quality control programs came as shown in Table (15), as the answers of the sample surveyed generally came about all the paragraphs after the periodic examination of the quality control programs towards agreement, as the quality control programs and procedures include the necessary procedures to determine the extent of adherence to standards Professionalism, policies and procedures for quality controls in the tasks subject to supervisory control, as the office follows special procedures for control and supervision in order to provide reasonable assurance that the other policies and procedures of the office related to quality control are working effectively. The highest value was found at the sentence that begins, "The office follows special procedures for control and supervision in order to provide reasonable assurance that the other policies and procedures of the office for quality control work effectively," with a mean of (4.068) and a respectable level with a standard deviation of (0.808). This is evident from the results. as The coefficient of variation for it was (19.862), while the lowest value came at the paragraph which reads (modifying the office's policies and procedures for quality control in the light of the results of supervisory control reports and related information) with an mean (3.878) and a good level with a standard deviation of (0.891), as The coefficient of variation for it was (22.967), while in total it was achieved, after the periodic examination of the quality control programs, the mean (3.996), at a good level, and with a standard deviation of (0.622).

Table 15: The mean and standard deviation of the answers of the researched sample about the periodic examination of quality control programs

Paragraphs		Mean	Standard Deviation	Difference coefficient	Answer Level
1	The office follows special procedures for control and supervision in order to provide reasonable assurance that the other policies and procedures of the office related to quality control are working effectively.	4.068	0.808	19.862	Agree
2	Modifying the firm's quality control policies and procedures in light of the results of supervisory control reports and related information.	3.878	0.891	22.967	Agree
3	Preparing a report (to be submitted to the office official) that includes the results and recommendations of the supervisory control, in addition to the corrective measures taken or planned to be taken in this regard.	3.993	0.789	19.770	Agree
4	Quality control programs and procedures include the necessary guidance on the scope of work for supervisory control tasks.	4.007	0.815	20.342	Agree
5	Quality control programs and procedures include the procedures necessary to determine the extent of compliance with professional standards, policies and procedures for quality controls in tasks subject to supervisory control.	4.034	0.823	20.395	Agree
General Mean		3.996	0.622		

As shown in Table (16), the coefficient of difference was used to rank the importance of the dimensions of the audit quality control variable. It is clear that (after independence) came in the first order in terms of the dimensions of the audit quality control variable because the majority of the sample's responses were in agreement. Considering this dimension in relation to other dimensions.

Table 16: Order of importance depending on the coefficient of difference for the dimensions of the audit quality control variable

N	Dimensions of the audit quality control variable	Mean	standard deviation	Relative Importance	Variables order
1	Independence	4.161	0.608	83.211	1
2	Staff allocation	4.004	0.583	80.082	3
3	Guided by the opinion of others	4.034	0.625	80.680	2
4	Acceptance and communication with clients	3.984	0.635	79.673	5
5	Periodic examination of quality control programs	3.996	0.622	79.918	4

***Source*:** Prepared by the researchers based on the outputs of the SPSS V.23 program.

Second: the quality of financial reporting variable

Table (17) shows the mean, standard deviation, and coefficient of difference. The level of response to the opinions of the researched sample about the paragraphs of the financial reporting quality variable, as the responses of the researched sample ranged in general about the items of the financial reporting quality variable between agreement and complete agreement, as the results generally indicate that the financial reports It meets the needs of its users and guides their decisions, as the audit office emphasizes the need for companies to adhere to local and international standards when preparing financial reports, as the adoption of Standard (220) helps to provide appropriate The results indicated that the paragraph that states that "financial reports meet the needs of its users and guide their decisions" had the highest value, with a mean of (4.238) and a very good level with a standard deviation of (0.770), and a coefficient of variation of (18.179), while the paragraph with the lowest mean and standard deviation had the lowest value. The sentence that begins, "The information contained in the financial reporting reports is sufficient for making any decision related to the company by the beneficiaries," has a mean of 3.782 and a good level with a standard deviation of 0.754, but its coefficient of variation reached 19.939, meaning that the overall result was obtained after operations. Averaging (3.994).

Table 17: The research sample's average and range of responses to questions about the accuracy of financial reporting

	Paragraphs	Mean	Standard deviation	Difference coefficient	Answer Level
1	There are financial reporting reports that help investors predict the company's activity results for future periods.	3.925	0.892	22.726	Agree
2	The information contained in financial reporting reports is reliable and reliable.	4.000	0.899	22.475	Agree
3	Financial reporting agencies take into account the changing and emerging needs of investors.	3.803	0.984	25.868	Agree
4	Investors rely on auditors' reports in their assessment of the quality of financial reporting.	3.946	0.850	21.551	Agree
5	The information contained in the financial reporting reports is sufficient to take any decision related to the company by the beneficiaries.	3.782	0.754	19.939	Agree
6	The audit office emphasizes the need for companies to adhere to local and international standards when preparing reports	4.000	0.852	21.302	Agree
7	The financial reporting process is affected by environmental, legal and regulatory variables.	3.932	0.881	22.406	Agree
8	Financial reports meet the needs of its users and guide their decisions.	4.238	0.770	18.179	Totally Agree
9	The adoption of Standard (220) helps to provide appropriate accounting information and honest representation that reflects the quality of financial reporting.	4.184	0.759	18.135	Agree
10	Criterion (220) provides the possibility of disclosing information with a true representation that reflects the quality of financial reporting.	4.129	0.830	20.097	Agree
	General Mean	3.994	0.579		

Third: The extent of the auditors' commitment to applying the quality control standard (220) and its reflection on the quality of financial reporting:

The research sample's average, standard deviation, coefficient of variation, and level of responsiveness to the opinions are displayed in Table 18 along with other statistics. By evaluating the choices of accepting or continuing with customers as a result of the feedback that expresses the auditing office's approval of the financial statements) with an average (4.211) and a very good level with a standard deviation (0.770), as its coefficient of variation reached (18.275), as for the lowest value, it appeared at the sentence that reads, "The office issues its final reports based on sufficient and appropriate evidence" with an average (3.374) and a standard deviation (0.770). The accounts follow the criteria for quality control (220).

	Paragraphs	Mean	Standard deviation	Difference Coefficient	Answer Level
1	The audit office bears full responsibility for implementing the policies and procedures of the standard to ensure the quality of the audit on the characteristic of adequacy and honest representation.	4.082	0.864	21.171	Agree
2	The office makes sure, before issuing the auditor's report that the essential provisions of the standard have all been taken into account.	4.143	0.914	22.065	Agree
3	The office informs the team responsible for the audit as soon as it obtains information that affects the audit process, because the information repeated in the financial statements is not a true representation.	4.007	0.840	20.962	Agree
4	The office has an appropriately qualified scientifically and professionally qualified audit team that can provide a credible report.	3.558	1.111	31.231	Agree
5	The office undergoes training courses in the field of auditors on an ongoing basis in order to keep pace with international accounting standards and international financial reporting.	3.517	1.049	29.831	Agree
6	The office is satisfied with the results of the evaluations it conducts to accept or continue any client's work with the office.	3.578	1.006	28.123	Agree
7	The office evaluates the decisions of accepting or continuing with customers as a result of the feedback that expresses the approval by the audit office of the financial statements.	4.211	0.770	18.275	Totally Agree

8	The office takes into account the legal requirements when appointing any auditor.	3.959	0.867	21.899	Agree
9	The office issues its final reports based on sufficient and appropriate evidence.	3.374	1.093	32.394	Agree
10	The office informs the auditors of the quality control results.	4.122	0.810	19.649	Agree
11	The office addresses deficiencies and weaknesses in the quality control system on an ongoing basis	3.993	0.707	17.707	Agree
12	The office maintains cases of breach of ethical requirements and how to deal with them within the audit documents.	3.823	0.817	21.364	Agree
General Mean		3.863	0.599		

As can be seen in Table (19), the variable (audit quality control) came in first place in terms of the research variables because the majority of the sample's responses were in agreement about this variable as opposed to the variable. The coefficient of difference was used to order the importance of the research variables depending on the mean and standard deviation. The standard of financial reporting is the other.

Table 19: The order of importance depending on the coefficient of variation of the research variables

N	Search variables	Mean	Standard deviation	C.V Coefficient of Difference	Order of variables
1	Audit quality control	4.036	0.540	13.378	**1**
2	Quality of financial reporting	3.994	0.579	14.488	**2**

Analysis of the correlation and effect between the research variables

This topic deals with testing the correlation and influence relationship between the independent variable audit quality control with its dimensions (independence, employee allocation, guidance from others opinion, acceptance and communication with customers, periodic examination of quality control programs) and the dependent variable financial reporting quality, as the correlation coefficient (Pearson) will be employed to ascertain The degree and direction of the association between the variables, and it symbolizes the positive correlation between two variables up to the point at which an increase in one is accompanied by an increase in the other. The correlation is positive and strong when it is (+0.3 to +0.7), and acceptable positive when it is (1 to +0.3), while the correlation is negative and strong when it is (-0.3 to -0.7), and weakly negative when it is (-0.3 to 0). However, if the correlation coefficient is (+1), this indicates a perfect positive correlation, and (-1) indicates a perfect negative correlation.

First: Testing the correlation between the research variables:

1- Testing the main (first) research hypothesis, which states: (There is a significant correlation between audit quality control and financial reporting quality).

The correlation coefficient between audit quality control and financial reporting quality reached (0.770**) at the level of significance (0.000), which is less than the level of significance (0.01). This means that the hypothesis is accepted, which states (there is a significant correlation between audit quality control and Quality of financial reporting), which indicates that audit quality control has an effective and essential role in the quality of financial reporting.

1. Testing the research's first sub-hypothesis, which states (there is a significant correlation between the independence dimension and the quality of financial reporting):

The correlation coefficient between the independence dimension and the quality of financial reporting was (0.651**) at the level of significance (0.000), which is less than the level of significance (0.01). This means accepting the alternative, which states (there is a significant correlation between the dimension of independence and the quality financial reporting).

2. Testing the second sub-hypothesis, which states (there is a significant correlation between the dimension of employee allocation and the quality of financial reporting):

The correlation coefficient between the employee allocation dimension and the quality of financial reporting was (0.624**) at the significance level (0.000), which is less than the significance level (0.01), and this means accepting the hypothesis, which states (there is a significant correlation between the employee allocation dimension and quality of financial reporting).

3. Testing the third sub-hypothesis, which states (there is a significant correlation between after being guided by the opinion of others and the quality of financial reporting)

The correlation coefficient between the dimension of being guided by the opinion of others and the quality of financial reporting reached (0.669**) at the level of significance (0.000), which is less than the level of significance (0.01), and this means accepting the hypothesis, which states (there is a significant correlation between the dimension of being guided In the opinion of others and the quality of financial reporting).

4. Testing the fourth sub-hypothesis, which states (there is a significant correlation between the dimension of acceptance and communication with customers and the quality of financial reporting): The quality of financial reporting and the dimension of customer acceptance and communication had a lower correlation coefficient (0.739**) at the level of significance (0.000), which is less significant than the level (0.01) of significance. Acceptance, consumer interaction, and the caliber of financial reporting).

5. Testing the research's fifth sub-hypothesis, which states (there is a significant correlation between after the periodic examination of quality control programs and the quality of financial reporting)

The correlation coefficient between the regular review of quality control programs and the caliber of financial reporting reached (0.693**) at the level of significance (0.000), which is lower than the level of significance (0.01), and this indicates that the hypothesis (there is a significant correlation) is accepted. When quality control programs and financial reporting quality have been periodically examined.

Table 20: Values of the correlation between audit quality control dimensions and financial reporting quality

Dimensions of the audit quality control variable	Dependent variable	Correlation value and significance level	
Independence	Quality of financial reporting	link value	**0.651****
		Sig	**0.000**
Staff allocation		link value	**0.624****
		Sig	**0.000**
Guided by the opinion of others		link value	**0.669****
		Sig	**0.000**
Acceptance and communication with clients		link value	**0.739****
		Sig	**0.000**
Periodic examination of quality control programs		link value	**0.693****
		Sig	**0.000**
Audit quality control		link value	**0.770****
		Sig	**0.000**
Correlation is significant at the 0.01 level (2-tailed).**			

Second: It is evident from the coefficient of determination (2R) value of (0.593) that audit quality control accounts for (59%) of the variables influencing the accuracy of financial reporting. $=Y\ \alpha+\beta_1X_1$

And (α) Constant represents the amount of the constant, and this relationship means the quality of financial reporting (Y) is a function of the real value of the dimensions of the audit quality control variable. As for the estimates of these values and their statistical indicators, they were calculated at the level of the research sample amounting to (147) for a sample of employees of audit offices, The effect levels among the variables were analyzed as follows:

The statistical indicators shown in Table (21) were used to show the results.

1- Testing the second main hypothesis

And to test the hypothesis that stated the following (there is a significant effect between audit quality control on the quality of financial reporting):

A. The regression model proved to be significant, as the value of (F) was (211.214), which is at a significant level of 0.01.
B. The significance of the regression coefficient for the audit quality control variable was proven, as the value of (T) was (14.533) at a significant level of 10.0.
C. It is evident from the coefficient of determination (2R) value of (0.593) that audit quality control accounts for (59%) of the variables influencing the accuracy of financial reporting.
D. It is clear from the value of the marginal slope coefficient (β) of (0.770) that increasing audit quality control by one unit will lead to an increase in the quality of financial reporting by (77%).

Table 21: Analysis of the audit quality control variable in the quality of financial reporting

Independent variable	Dependent variable	Fixed limit value (α)	The value of the standard marginal slope coefficient (β)	R2 Adjusted Square	The coefficient of determination (R2)	The calculated (F) value	The calculated (t) value	Sig level	Sig type
Audit quality control	Quality of financial reporting	***0.663***	***0.770***	***0.590***	***0.593***	***211.214***	***14.533***	***0.000***	sig
Tabular (F) value: 3.94 Tabular (t) value: 1.660									

1. Testing the first sub-hypothesis

To investigate the following hypothesis: (The independence factor has a considerable impact on the caliber of financial reporting.)

A. The regression model's significance was demonstrated by the fact that its value, (F), was (106.662), which is significant at the level of 0.01.

B. It was demonstrated that the regression coefficient's significance for the independence dimension was significant because (T) was equal to 10.328 at a significance level of 10.0.

C. It is evident from the coefficient of determination (2R) value of (0.424) that independence accounts for 42% of the variables influencing the accuracy of financial reporting.

D. The marginal slope coefficient () of (0.651) indicates that raising the independence by one unit will result in the quality of financial reporting by (65%).

Table 22: Analysis of the independence dimension in the quality of financial reporting

Independent variable	Dependent variable	Fixed limit value (α)	The value of the standard marginal slope coefficient (β)	R2 Adjusted Square	The coefficient of determination (R2)	The calculated (F) value	The calculated (t) value	Sig level	Sig type
Independence	Quality of financial reporting	***1.418***	***0.651***	***0.420***	***0.424***	***106.662***	***10.328***	***0.000***	sig
Tabular (F) value: 3.94 Tabular (t) value: 1.660									

2. Testing the second sub-hypothesis:

To determine whether the following is true: "The employee allocation dimension has a significant impact on the quality of financial reporting."

A. The regression model's significance was established by the value of (F), which was 92.321 and significant at the level of 0.01.
B. The regression coefficient's significance for the staff allocation dimension was established because the value of (T) was (9.608) at a level of significance of 10.0.
C. It is evident from the determination coefficient (2R) value of (0.389) that staff allocation accounts for (38%) of the variables influencing the accuracy of financial reporting.
D. The marginal slope coefficient value of (0.624) demonstrates that increasing the allocation.

Table 23: Analysis after allocating employees in the quality of financial reporting

Independent variable	Dependent variable	Fixed limit value (α)	The value of the standard marginal slope coefficient (β)	R2 Adjusted Square	The coefficient of determination (R2)	The calculated (F) value	The calculated (t) value	Sig level	Sig type
Staff allocation	Quality of financial reporting	***1.516***	***0.624***	***0.385***	***0.389***	***92.321***	***9.608***	***0.000***	sig
Tabular (F) value: 3.94 Tabular (t) value: 1.660									

3. Testing the third sub-hypothesis

To test the hypothesis that stated the following (there is a significant effect of the dimension of being guided by the opinion of others in the quality of financial reporting).

A. The regression model proved to be significant, as the value of (F) was (117.673), which is at a significant level of 0.01.
B. The significance of the regression coefficient for the dimension of being guided by the opinion of others was proven, as the value of (T) was (10.848) at a significant level of 10.0.
C. Through the value of the coefficient of determination (²R) of (0.448), it is clear that seeking guidance from the opinion of others explains 44% of the variables that occur in the quality of financial reporting.
D. According to the marginal propensity coefficient (), which has a value of (0.669), an increase in others' opinions by one unit will result in an improvement in financial reporting's quality of 66%.

Table 24: Analysis conducted in response to feedback on the caliber of financial reporting

Independent variable	Dependent variable	Fixed limit value (α)	The value of the standard marginal slope coefficient (β)	R2 Adjusted Square	The coefficient of determination (R2)	The calculated (F) value	The calculated (t) value	Sig level	Sig type
Be guided by the opinion of others	Quality of financial reporting	***1.495***	***0.669***	***0.444***	***0.448***	***117.673***	***10.848***	***0.000***	sig
Tabular (F) value: 3.94 Tabular (t) value: 1.660									

4. Testing the fourth sub-hypothesis

To determine whether the following is true: There is a considerable impact of customer acceptance and communication on the quality of financial reporting.

A. The significance of the regression model was proven, as the value of (F) was (174.685), which is at a significant level of 0.01.
B. The significance of the regression coefficient for the dimension of acceptance and communication with customers was proven, as the value of (T) was (13.217) at a significance level of 10.0.
C. It is evident from the determination coefficient (2R) value of (0.546) that customer acceptability and communication account for (54%) of the variables influencing the accuracy of financial reporting.
D. The marginal slope coefficient of (0.693) makes it obvious that increasing the frequency of quality control program reviews by one unit will result in a 69% improvement in financial reporting quality.Table (25) analysis after acceptance and communication with customers in the quality of financial reporting

Independent variable	Dependent variable	Fixed limit value (α)	The value of the standard marginal slope coefficient (β)	R2 Adjusted Square	The coefficient of determination (R2)	The calculated (F) value	The calculated (t) value	Sig level	Sig type
Acceptance and communication with clients	Quality of financial reporting	***1.310***	***0.739***	***0.543***	***0.546***	***174.685***	***13.217***	***0.000***	sig
Tabular (F) value: 3.94 Tabular (t) value: 1.660									

5. Testing the fifth sub-hypothesis

The following hypothesis, "There is a significant impact of the periodic examination of quality control programs on the quality of financial reporting," will be put to the test.

A. The regression model proved to be significant, as the value of (F) was (134.209), which is at a significant level of 0.01.
B. The significance of the regression coefficient was proven after the periodic examination of the quality control programs, as the value of (T) (11.585) was found at the level of significance of 10.0.
C. Through the value of the coefficient of determination (²R) of (0.481), it is clear that the periodic examination of quality control programs explains (48%) of the variables that occur in the quality of financial reporting
D. It is clear from the value of the marginal slope coefficient (β) of (0.693) that increasing the periodic examination of quality control programs by one unit will lead to an increase in the quality of financial reporting by (69%).

Table 26: Analysis after the periodic examination of quality control programs in the quality of financial reporting

Independent variable	Dependent variable	Fixed limit value (α)	The value of the standard marginal slope coefficient (β)	R2 Adjusted Square	The coefficient of determination (R2)	The calculated (F) value	The calculated (t) value	Sig level	Sig type
Periodic examination of quality control programs	Quality of financial reporting	***1.416***	***0.693***	***0.477***	***0.481***	***134.209***	***11.585***	***0.000***	sig
Tabular (F) value: 3.94 Tabular (t) value: 1.660									

3- The third main hypothesis

According to table (27), which presents the statistical indicators between the dimensions of audit quality control in the quality of financial reporting, "There is a significant effect between the dimensions of audit quality control together in the quality of financial reporting."

1. The regression model proved to be significant, as the value of (F) was (44.495), which is at a significant level of 0.01.
2. Significance of the regression coefficient for each of (guided by the opinion of others, acceptance and communication with customers, periodic examination of quality control programs) was proven, as the value of (T) for each of them was (2.358, 3.464, 2.394), respectively, at a significant level of 0.01.
3. The regression coefficients were not significant for each of (independence, employee allocation), as the probability value (Sig) was in varying proportions and greater than 0.01.
4. The adjusted square (R2) coefficient of determination had a value of (0.598), meaning that the five audit quality control dimensions mentioned above can account for 59.5% of changes in the accuracy of financial reporting.

Table 27: Results of the analysis of the influence of audit quality control dimensions on the caliber of financial reporting are presented in Table (27)

Dependent variable	Quality of financial reporting		
Independent variables	Standardized Coefficients		
	Beta	T	Sig
Independence	.116	1.292	.198
Staff allocation	-.017-	-.188-	.851
Guided by the opinion of others	.203	2.358	.020
Acceptance and communication with clients	.358	3.464	.001
Periodic examination of quality control programs	.211	2.394	.018
Multiple correlation coefficient R = 0.782			
Determination coefficient R2 Square = 0.612			
Adjusted Square R2= 0.598			
F value obtained from table of variance (ANOVA) = 44.495			
(Sig) for F = 0.000			

Source: SPSS V.23

The fourth topic Conclusions and recommendations

First: conclusions:

1. Based on the results of the statistical analysis, there is homogeneity among the accountants and auditors in the study sample with regard to the two variables under investigation, namely the control of audit quality and the caliber of financial reporting. The study's findings revealed a considerable and strong association between the two variables (control of the quality of auditing and the caliber of financial reporting).The Iraqi accounting auditing environment is recent and evolving, but it is capable of accommodating global changes with regard to developing audit quality control and financial reporting quality.
2. Most of the departments of auditing offices in Baghdad expressed a desire to increase knowledge regarding quality, control, and financial reporting, and what they can add to the quality of financial reporting on non-financial activities.
3. There is a fairly good financial reporting for the research sample in the audit quality control of the accounts offices in Baghdad.
4. The economic unit's financial reporting aims to give management and stakeholders useful accounting information in order to rationalize financial decisions and strengthen the economic unit's financial position. It also aims to provide financial information to third parties in order to clear up the picture of the activities carried out by the economic unit and give them a solid foundation for extending credit or making credit decisions. Sensible investment. The task of quality financial reporting is to deliver useful and quality financial information to all parties according to consolidated financial statements in order to rationalize their decisions, reduce credit and Investment risks are disclosed, and a comprehensive image of the economic unit's financial situation is presented without favoring any party.
5. The concept of quality control auditing is considered the basic incubator under which all business operations fall by using models, information and applications so as to achieve benefit for both parties and contribute to promoting the development and improvement of these activities.
6. The possibility of applying the qualitative and behavioral characteristics of useful financial information can contribute to enhancing the quality of financial reporting and providing an appropriate environment with a positive impact on the labor market.
7. The accuracy of financial reporting helps to increase the objectivity with which financial information is presented, and can therefore help10. The accuracy of financial reporting helps to improve the objectivity with which financial information is presented, which can boost consumer confidence and be beneficial for accounting activities. Increase client confidence, which might have a favorable impact.

Second: Suggestions

Based on the conclusions reached, the researchers suggest the following:

1. The need to improve the quality of financial reports in economic units to contribute to the development and improvement of auditors' activities in accounting firms and to increase public confidence in these activities..
2. The need to establish a supervisory body to supervise the quality of financial reporting and follow up on its activities, in order to enhance the confidence of customers, guarantee their rights, and oblige both parties to fulfill the conditions of the auditor.
3. The need to strengthen control procedures, which may be weakened by accounting procedures, by applying methods that enhance audit quality control in the economic unit.
4. The need to spread the culture of quality and control because it has become one of the most important features of the era, through organizing conferences, seminars and awareness lectures on how to deal within the commercial and accounting environment and what are the obstacles and benefits expected from them.
5. Universities should encourage the trend towards shifting to modern quality within the digital methods through the creation of scientific departments aimed at integrating the traditional accounting and administrative sciences, information technologies and accounting quality so that their outputs are able to deal with the digital environment.

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