

THE ROLE OF THE EXTERNAL AUDITOR IN KNOWING THE INTERNATIONAL STANDARD (265) AND ACHIEVING GOVERNANCE IN ECONOMIC UNITS

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ABSTRACT	KEYWORDS
<p>This research aims to know the international auditing standard (265) to implement the role of the external auditor, governance in economic units, so the research problem is in light of the following question: What is the role of the external auditor in the concept of international application (265) to achieve governance in economic units, private highlights the importance of The research is of the importance of a key role in the field of international knowledge (265) As for the research methods: My methodology has been adopted: The first approach is in deductive: Second is the inductive approach: 2018 and then you include it in the governance of the organization you manage, which you manage in the governance of units Economic.</p>	<p>external auditor, international auditing standard (265), governance.</p>

Introduction

The second axis: the relationship between independent and dependent research variables

2-1 External Auditor (Independent Variable)

2-1-1 Definition of the external auditor

Before it is defined by the ways that point outward, which can make it appropriate and its rhetoric, rhetoric, and plan. An external analysis of the process of impartial critical examination of the unit's books, records and documents by one person, with the aim of achieving its objective, with the aim of searching for the unit's financial value within a certain period .auditor) is synonymous with terms such as examiner of financial accounts

and chartered accountant (Abdullah, 150: 2014) and the meaning of the independent auditor licensed Certified Public Accountant in the United States (CPA ((Certified Public Accountant, and the legal auditor in the Kingdom is a chartered auditor), bearings Legally authorized in the Netherlands ((The accountant's register is called the accountant registered in Germany (Lutfi, 278: 2015). In all material respects and there are no errors or fraud in the examination sample to complete the process of examining the image. The reports and final financial statements of the economic unit, and undertake the examination process The private sector has the right to work and express an opinion after the completion of the examination process, to be reasonably free of financial statements responsible for errors and material misrepresentation resulting from fraud or fraud and violations of laws and regulations that have a direct impact on the stakeholders in the economic unit.

2-1-2 The importance of the external auditor:

The importance of the external auditor is highlighted by the following: (Haddad, 2016: 7)

- 1.It contributes to display a beautiful and transparent example of search results and verification of search results and verification.
- 2.The team examines the internal audit system followed and indicates its deficiencies, in its report in order to protect commercial and potential interests.
- 3.Check for errors, marks, and trademarks in the internal branding of the software modules.
- 4.Enhancing the confidence of owners, investors, companies, holdings, and holdings, and empowering and empowering them
- 5.Assisting the administration with business results in accordance with the set goals, deciding and drawing its administrative policies, and the future, and his meal provided in the imposition of tax.
- 6.Monitoring the work of information accounting information systems within informational, informatics, informatics companies.

2-2 The role of the external auditor on the internal deficiencies of those charged with governance (International Standard 265)

This international audit audit (265, paragraph 1) states the responsibility of governance and management responsibility, governance and management, discovered by the audit, financial audit. The internal management system is designed or implemented and is operated in a manner that is unable to control the prevention, detection and correction of misstatements in the financial statements in a timely manner..

- Lack of control to prevent or detect errors .The researcher believes that the auditor, in particular, accurately and reliably, is an internal management, an internal control in protecting the financial assets that own the information on financial affairs. Sorry and hit her with financial means.

2-3 Principles of Governance in Economic Units:

- 1.The existence of a framework for governance subordinate to the circle: a general existence framework for governments subordinate to governance, their agencies and

agencies, linking them together, linking them together, linking them together, linking them together, joining them together, including the registry, transparency and all related parties.

2. Title rights protection: from dividends and stock grant.

3. Equal treatment of shareholders:

- Provide equal voting rights for shareholders within each class, and they have the right to obtain information on the rights and experience of all classes of shares before purchasing shares.
- That the voting be done by the trustees or delegates in a manner agreed upon by the shareholders.
- That the procedures followed in the meetings of the general assembly of shareholders allow equal treatment of both, and the company should avoid the difficulties and costs of voting.
- Banning the trading of shares in a manner that is not transparent and transparent, and trading or accessing the account of insiders is prohibited.
- Members of the Board of Directors and Executive Directors of their own businesses

4. Respecting the rights of stakeholders of economic stakeholders: working and achieving sustainability for projects based on sound financial foundations.

5. Adequate and appropriate disclosure and transparency of dealings: EIA and EIA and transparency of dealings: Endorsed by the Organization for Economic Cooperation and Development:

- What is in disclosure and is not limited to financial information: - Financial results and results of operations of the economic unit. It can start in foreign relations in the United States.
- Preparing financial statements and documents.
- Conducting an independent external audit by a competent and effective auditor until it delivers objective assurances from the point of view of events and stakeholders valued by Malaysia.
- And discuss and message and message and message and message and message and message and message
- Provides value Provides equal and timely opportunities to be used in providing relevant information.

6. Responsibilities of the Board of Directors: Working to make the Board of Directors responsible, accountable and a factor in the basics and decisions of its permanent evaluation through the following:

- Determine the powers and conditions of the board of directors.
- Determining the specifications, qualifications and experience of the members of the Board of Directors and the method of their selection.
- Determining the supervisory and supervisory role of the members of the board of directors over the executive managers.

2-4: Issues related to governance in economic units:

Communicate with internal governance issues. Here are some of the messages that appear on the list and continue

1. A change in a change in a change in a change in a change in European politics.
2. It was directed at financial analysis.
3. Management's use of accounting estimates and material risks.
4. The issues attached to its disclosure.
5. Pakistan Financial statements are affected by unusual transactions such as recurring fine or material write-off of asset values.
6. Uncorrected false data details in the financial statements. For example, an economic unit may decide not to correct trivial errors on the grounds of their insignificance.

2-5Governance Responsibility

Performs Governance

1. Any great explanations to get information or explanations from management.
2. Excessive restrictions are imposed until the implementation of enforcement measures is sufficiently excessive.
3. imposed restrictions.
4. Lack of management cooperation in the financial statements.
5. About deficiencies in internal controls with which the contacts intend to govern. This is the right thing, communicating with management directly.
6. Quarters of the eyes.

2-6: Indicators of deficiencies in the principles of governance in the economic unit:

1. A restatement of previously issued financial statements to reflect the correction of a material misstatement resulting from a deficiency or error.
2. Failure of management to cooperate in deficiencies identified in internal management by the external auditor.
3. Lack of internal controls and lack of interest on the part of management to make sure what is important are properly checked.
4. Fraudulent activity about management, regardless of material or teaching material or inconsistencies.
5. Determining the accuracy of errors in the financial statements that are not detected by existing internal controls.
6. Management's inability to properly supervise the preparation of financial statements.

2-7The relationship of those charged with governance with the auditor And their external role in revealing the shortcomings

Those charged with governance Person(s) or organization(s) Organizations Board of Trustees Economic unit. Manifested

1. Those charged with governance shall communicate with the external auditor and nominate other persons or persons to keep pace with practical developments.
2. Governance condition, subordinate to governance.

3. Good evening, good evening
4. On international wisdom, wisdom, the difficulties encountered in the audit process by the external auditor.
5. wise...
6. Those charged with governance shall obtain assurances from the external auditor.
7. Evaluating communications with the external auditor in terms of their adequacy
8. Governance and the external office of governance and the external office
9. On the international share, and governance, a report from the external auditor about the internal deficiencies that lead to a material misstatement

Final Final Exploration:

1. Can pounder external to simply conveyed efficiencies in internal management data count Finance Mistakes and common effects among users Finance The erroneous pass through each fault. In terms of communicating with management and those in charge of
2. To the external auditor Describe the deficiencies identified by auditors in internal controls and explain their effects on the performance of the economic unit.
3. The external auditor must provide Adequate information for those charged with governance Continuing judgment in the field of communication. The auditor should be sure that he explains:
 - If It was appropriate in this sense of the financial statements.
 - If To consider the arrangements for the internal arrangement.
4. Governance is limited to governance.

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