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# THE ROLE OF THE EXTERNAL AUDITOR IN ENHANCING FINANCIAL INFORMATION AND ITS IMPACT ON TAX ACCOUNTING MECHANISMS: AN ANALYTICAL STUDY OF THE OPINIONS OF A SAMPLE OF EMPLOYEES IN TAX DEPARTMENTS AND AUDITORS IN THE KURDISTAN REGION OF IRAQ

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## ABSTRACT

This study aims to analyze the vital role of the external auditor in improving the quality and reliability of financial information, and the extent to which this information impacts the effectiveness of tax accounting mechanisms, considering the tax practices in the Kurdistan Region. The researchers adopted a descriptive-analytical approach, and a field study was conducted by distributing a questionnaire to (180) professionals. In the field of accounting, employees in the tax department in the Kurdistan Region and (77) auditors in the Kurdistan Region, with the aim of finding out their opinions on the nature of the relationship between external auditing and tax practices. One of the most important conclusions of the study was that it demonstrated a statistically significant relationship between the quality of financial information resulting from external audits and the effectiveness of tax accounting mechanisms. It also showed that the existence of audited reports enhances transparency and reduces evasion and arbitrary assessments, which positively impacts the increase in tax revenue in the region. External auditing further contributes to enhancing the reliability and transparency of financial information by ensuring the accuracy of accounting measurement and adherence to financial reporting standards, thereby rendering financial statements a credible and effective basis for tax decision-making. One of the most important recommendations of the study is to require external auditors to strictly adhere to International Accounting and Auditing Standards, and to strengthen ongoing training programs to enhance their professional competence and ensure the credibility of financial reports.

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**KEYWORDS:** External auditor, Enhancing financial information, Tax accounting mechanisms, Tax Department

## 1. INTRODUCTION

An external auditor is a professional who specializes in auditing the financial statements of economic entities. The purpose of the external auditor is to guarantee the accuracy and reliability of the financial statements. This is a significant contribution towards the enhancement of financial transparency, which is a vital component in the field of tax accounting. The reason for this is that the government relies on the accuracy of the data provided in the financial statements. The external auditor, by employing the best practices in auditing, enhances the reliability of the financial statements. This, in turn, enhances the confidence level of the government in the data provided in the financial statements. The government, by relying on the data provided in the financial statements, is in a position to make the best decisions. The financial statements, after being audited, help the government gain a better understanding of the financial position of the organization. This, in turn, enhances the efficiency in the process of reviewing the tax. The financial statements, by being transparent, help the government in the process of inspection. The transparent financial statements minimize the possibilities of tax evasion. The financial statements, by being transparent, help in the enhancement of the confidence level in the tax system. This, in turn, enhances the efficiency in the system.

## 2. LITERATURE REVIEW

The research conducted by Abdelhafidh and Merzouk (2019-2020) aimed at examining the role played by external audits in enhancing the reliability of accounting information, with particular emphasis on the Algerian context. The research aimed at determining the extent to which external audit practices contribute towards improving the credibility and dependability of financial information, as well as evaluating the effectiveness of the auditing process used in Algeria.

In order to achieve the objectives of their research, the researchers used a descriptive methodology. The methodology was used as a framework to examine and analyze the theoretical foundations of external audits and their impact on the reliability of accounting information, as well as locating their research within the context of theoretical literature.

In addition, a case study methodology was used, with a field study conducted with a sample of professionals and academics based in Algeria. The

researchers used a questionnaire as a means of collecting data, with a sample of thirty-one (31) respondents. The data collected was then subjected to statistical analysis using an appropriate statistical software package.

The results showed a positive correlation between the implementation of external audits and the reliability of accounting information. The results showed that external audits make a significant contribution towards improving financial information.

The research conducted by Belkheiri Aida and Houam Djemaa (2023) aimed at examining the impact of the quality of external audits on the quality of accounting information, with particular emphasis on corporate governance. The research aimed at determining the extent to which high-quality external audits can contribute towards improving financial information in an environment governed by good governance principles.

The main aim of the research was to focus on the importance of external audit quality as a significant governance practice. The research shed light on the importance of external auditing in the enhancement of the precision, reliability, transparency, and trustworthiness of accounting data. The research on the impact of external auditing on the quality of accounting data in Cameroonian firms by Fossung and Fortune (2019) aimed to evaluate the contribution of external auditing in the enhancement of the precision, reliability, transparency, and trustworthiness of accounting data. The research aimed to focus on the following issues: whether external auditing plays a significant role in the reduction of manipulation in accounting data. The research adopted a unique methodology in the evaluation of the contribution of external auditing. The research indicated that the specialization of the auditing team does not reduce the level of manipulation in accounting data. The research highlighted the need for company managers and stakeholders to increase their knowledge on the different factors that affect the quality of financial data. The research indicated that the selection of external auditing firms is essential in the enhancement of the quality of accounting data produced by firms in Cameroon.

### 2.1. Contribution of the Current Study

According to the researcher's knowledge, the current study is considered one of the first studies in Iraq to highlight the role of the external auditor in enhancing financial information and examining its impact on tax assessment mechanisms in the Kurdistan Region of Iraq. What distinguishes the

current study is that it is, to the best of the researcher's knowledge, the first to address the relationship between the external auditor and tax assessment mechanisms, as well as to link external auditing with tax assessment mechanisms and increased tax revenues.

### 3. METHODOLOGY

#### 3.1. *The Problem of the Study*

Financial information is fundamental to the tax accounting process, and this information is supposed to be reliable and impartial to reflect the true financial situation of taxpayers. Therefore, the lack of clarity regarding the role of the external auditor in enhancing financial information raises concerns. One of the most important reasons contributing to the increased cost of tax collection, which will significantly weaken the role of tax revenue in supporting the state's general budget, is inaccurate tax assessments, in addition to the type and accurate information that tax authorities will provide to parliament and the government for the development of financial plans and budgets. Does the external auditor play a role in enhancing financial information, and what impact does this have on improving tax accounting mechanisms in the Kurdistan Region of Iraq? This leads to the following question:

Sub-question 1: Does the external auditor play a role in enhancing financial information within the tax departments of the Kurdistan Region of Iraq?

Second sub-question: Is there a relationship between tax accounting mechanisms and the enhancement of financial information?

#### 3.2. *Study Hypothesis:*

A main hypothesis can be formulated as follows:

"The role of the external auditor has a statistically significant impact on enhancing the quality of financial information, which positively affects the efficiency of tax accounting."

The study is based on the following sub-hypotheses:

1. There are a relationship and impact of external auditors on enhancing financial information in the tax departments of the Kurdistan Region of Iraq.
2. There are a relationship and impact between tax accounting mechanisms and the enhancement of financial information.

#### 3.3. *Study Objectives*

This study aims to achieve the following objectives:

1. To analyze the role of the external auditor in improving the quality and reliability of financial information.
2. To review the current state of tax accounting mechanisms in the Kurdistan Region.
3. Providing some recommendations to the tax administration and professional bodies to activate the role of the external auditor, which would enhance financial information and tax accounting mechanisms and increase their contribution to tax revenue.

#### 3.4. *Importance of Study*

Scientific Importance: The study derives its importance from the fact that it addresses a crucial topic fundamentally related to financing the state's general budget, as taxes are the most important source of funding in the budgets of developed countries and many developing countries. However, in the Kurdistan Region. The contribution of tax accounting is very small, as the government relies on oil revenues as the primary source of funding for the budget, which helps to bridge a gap related to the link between the auditing profession and the tax function. Practical importance: It benefits tax authorities in adopting effective control procedures based on audited financial information and relying on accurate accounting information when preparing the tax return, thus achieving the adequacy of tax accounting mechanisms in the tax departments in the Kurdistan Region/Iraq.

### 4. THEORETICAL FRAMEWORK OF STUDY VARIABLES

#### 4.1. *The Concept of External Auditing*

External auditing is a thorough examination of the records or procedures conducted by an independent external auditor appointed by a company. Such audits can be voluntary or mandatory. All companies registered in the Kurdistan Region of Iraq are required to undergo external audits and submit audited financial statements to the relevant authority. External auditing is conducted to verify the accuracy of the financial data and to assess the true and fair financial position of the entity. Audit has been defined as a critical examination aimed at ensuring that an organization's accounts reflect a true and fair view of its activities, as well as compliance with established principles and applicable laws. (Arens&Beasley,2012:47)

According to the American Accounting Association (1973), external auditing is "an organized process of collecting and objectively

evaluating evidence concerning management's assertions about economic events and actions to determine the conformity of these assertions with the applicable financial reporting framework and communicating the results to intended users" (Jellabi & others 2023:19).

It is also defined as "an organized process conducted by an independent person to express a professional opinion on the financial statements of a specific economic entity, with the results communicated to interested users" (Sanaa & Mohammed, 2019:77).

The researchers perceive external auditing as a systematic process of supervision carried out by an independent, qualified auditor in examining records, documents, accounts, and financial statements with the aim of arriving at an unbiased, technical opinion on their fairness and accuracy. An external auditor is an independent professional who is engaged with the objective of making an objective evaluation of a company's financial statements, records, documents, etc. This includes reviewing systematically maintained documents like payroll records, procurement records, or accounting records. Further, there is an evaluation of financial investments, along with the debt structure, in order to identify errors, inconsistencies, or irregularities.

#### **4.1.2. The Importance of External Auditing**

The users of financial reports are diverse, and their purposes for using such information vary according to their relationship with the organization and the decisions they make based on the information provided. Key beneficiaries of financial information include (Badawi, 2009:15):

1. **Investors:** Investors need information to make decisions regarding buying, holding, or selling investments. Owners are particularly interested in information that helps them assess the company's ability to distribute profits (Othman, 2012:47).

2. **Lenders:** Lenders require information to evaluate the repayment of loans and related interest. They focus on analyzing the company's future capabilities to ensure loan repayment, including the market value of pledged assets, cash flow stability, and reliability (Hamad, 2000:51). Lenders tend to be more cautious than others in relying on financial statement analysis.

3. **Suppliers and Other Creditors:** They need information to determine whether amounts due will be paid when due. Thus, they focus on information related to the company's financial position (Othman, 2012:47).

4. **Customers:** Customers are concerned with the company's continuity, especially if there is a long-term relationship or dependence on the company for supply.

5. **Governments, Agencies, and Institutions:** Governments require information to regulate economic activity, set tax policies, and use financial data for national income statistics and other reports (Badawi, 2009:15).

6. **Public:** Companies influence public decisions in various ways. Financial reports help the public understand trends and developments in the company's growth and activities (Hamad, 2000:51). From the researcher's point of view, external auditing plays a crucial role in promoting transparency and reinforcing trust between business organizations and the public. It also plays a crucial role in confirming the reliability of financial disclosures and in adhering to applicable accounting standards and legal requirements. However, some areas in the process of external auditing need further refinement, for instance, in addressing concerns related to high costs of implementation and overreliance on data supplied internally. Overall, external auditing plays a crucial role in promoting improved corporate governance practices and in promoting sustainability in business organizations.

The researchers further argue that external auditing plays a crucial role in promoting transparency and accountability in financial reporting processes. Its main objectives, which include ensuring correctness in financial reporting, promoting compliance with applicable rules and regulations, and promoting governance structures, are more critical in today's interconnected global economy. However, the process of attaining these objectives is not without some challenges and hurdles. Auditors in the process of performing their duties rely on data supplied internally, which in some cases has raised concerns regarding independence, especially in situations where there is conflict of interest between the company and the audit firms. Moreover, from the analysis of the global financial environment, it is clear that external audits in some cases fail to identify financial misconduct on the part of business organizations, for instance, during some of the financial crises in the global market.

#### **4.1.3. Importance of Tax Accounting**

The importance of tax accounting is related to its contribution to enabling management to make independent evaluations of available resources' variances, as well as managing deviations resulting

from the implementation of certain plans in an effective way. It can assist in determining the reasons for not meeting certain targets, as well as taking corrective actions (Ali, n.d.:12).

In addition, tax accounting can provide public shareholding companies, especially those operating in financial markets, with an opportunity to manage investments with optimal tax benefits. It can also contribute to the achievement of certain government objectives, such as encouraging investment activities and advancing economic growth (Al-Hajj, 2015:31).

From the researchers' point of view, tax accounting can be considered an important means for enabling governments to attain certain social and economic objectives. By establishing equitable and well-structured tax policies, governments can contribute to improving social equity, as well as advancing economic growth, while maintaining financial stability. Despite the challenges facing tax systems, they should remain flexible and sensitive to global economic changes to preserve financial balance and stability.

#### ***4.2. The Relationship Between External Auditors, Enhancing Financial Information, and Its Impact on Tax Accounting Mechanisms***

##### ***4.2.1. Contribution of External Auditors in Improving Financial Information Quality***

Despite the variety of external audit reports, the "clean opinion" audit report is considered the most favorable from the perspective of organizations whose financial statements are audited. This type of report implicitly indicates that the auditor has concluded that the organization's financial statements are prepared in a standard manner and reflect high quality (Kaskis, 2023:5).

The contribution of external auditing to enhancing the quality of accounting information can be summarized as follows (Kaskis, 2023:5):

- External auditors help improve the predictive ability of accounting information regarding future outcomes.
- They provide timely information, making it relevant and useful for users, thus improving the timing of financial information delivery.
- They supply accounting information with feedback value, assisting in evaluating and correcting past and future forecasts.
- Auditors ensure consistency between accounting figures and descriptions, as well as the resources and events these numbers represent in financial reports, thereby

improving the ability of accounting information to truthfully reflect events without bias.

Auditing contributes to improving financial information in the following ways (Zlasi, 2010:44):

1. Detecting intentional or unintentional errors in books and records, resulting in error-free accounting information.
2. Auditing data to produce reliable information for decision-making.
3. Verifying the accuracy of information and data used within the organization.
4. Protecting the organization from manipulation and fraud. Although external auditors cannot detect all fraud due to their absence from daily operations and reliance on statistical sampling rather than full examination, they still play a crucial role in providing credible information to internal and external stakeholders. Internal auditors, however, are often better positioned to detect and prevent asset misappropriation.
5. Examining and evaluating the effectiveness of the internal control system in achieving objectives, including the accuracy of accounting information generated by the system.

##### ***4.2.2. Impact of Financial Information on Tax Accounting Mechanisms***

Moreover, the data submitted to the General Tax Authority is obtained from several external entities, ranging from government departments and corporations to institutions in both the public and private sectors, in compliance with existing financial regulations. The data provided consists of commercial transactions, contracts, obligations, procurement contracts, and sales transactions of taxable entities. The data is initially centralized within the headquarters of the Authority and later disseminated to its regional tax offices, thus creating an "external information system."

In addition, taxpayers within the private sector, whether natural or legal entities, provide in-depth analyses of their sales and purchase transactions as well as their final financial statements. The data is processed internally by the Authority, and when integrated with data collected from field inspections and coordination of income, property, and corporate departments, it becomes an "internal information system." The classification of tax-related technical data facilitates its effective utilization within the tax system (Hamza, 2017:250).

## **4. RESULTS**

**4.1. Brief Overview of the Study Sample and Statistical Description of the Study Variables**

The empirical part of this thesis can be viewed as an essential step aimed at testing the theoretical propositions and their validity. Based on the important role played by external auditors in improving the reliability and quality of financial reporting, there is a need to examine how this role affects tax accounting processes and enhances tax revenues, especially with the ongoing efforts of tax authorities aimed at improving operational efficiency and tax fairness.

In order to attain the research objective, an analytical research approach was conducted with a focus on a selected number of employees of the tax department and practicing external auditors in the Kurdistan Region of Iraq. The goal of the research was to evaluate their perspectives regarding the extent of improvement made by external auditors in enhancing the quality of financial information used in tax accounting processes. A questionnaire was designed with the objective of collecting relevant data, with key questions addressing financial information quality, reliance on financial

statements by tax authorities, and the role played by external auditors in reducing tax evasion.

The collected data was processed and evaluated using appropriate statistical methods with the objective of meeting the research objectives and testing the formulated hypotheses. The research aimed at generating empirical results useful for addressing the practical dimensions of accounting and taxation research, with a focus on developing relevant recommendations aimed at improving the relationship between external auditors and tax authorities, with a view of improving tax revenues.

**4.1.1. Statistical Description of Study Variables**

To obtain the required data and fulfill the study objectives, the questionnaire was structured into two principal parts:

- **Section One:** This section focused on the demographic and professional characteristics of the respondents, such as their academic qualifications, length of professional experience, job position, and whether they had attended training programs related to tax accounting or external auditing.

*Table 1: Showing the variables of the Questionnaire*

| Research Variables              |   | Symbols used in the body of the search |           |           |
|---------------------------------|---|--|-----------|-----------|
| Personal Data                   | Academic achievement, years of experience, job quality, have you participated in training courses in tax ?accounting or external auditing | -----                                  |           |           |
| Themes                          | Dimensions  | Axis                                   | Dimension | Paragraph |
| External Auditor                | Examination of Financial Statements   | XX                                     | XX1       | X1.1-X1.5 |
|                                 | Verification of Disclosure and Transparency   |  | XX2       | X2.1-X2.5 |
|                                 | Compliance with accounting standards  |  | XX3       | X3.1-X3.4 |
| Enhancing Financial Information | Accuracy of accounting data   | MM                                     | MM1       | M1.1-M1.6 |
|                                 | Comprehensiveness of Reports  |  | MM2       | M2.1-M2.5 |
|                                 | Clarity and Disclosure  |  | MM3       | M3.1-M3.4 |
| Tax Accounting Mechanisms       | Efficiency of tax screening   | YY                                     | YY1       | Y1.1-Y1.6 |
|                                 | Accuracy of Tax Estimates   |  | YY2       | Y2.1-Y2.9 |

Source: Prepared by the researchers

1. External Auditor Variable: Measured using a set of statements distributed across three dimensions: examination of financial statements, verification of disclosure and transparency, and adherence to accounting standards.
2. Enhancing Financial Information Variable: Measured using three dimensions: accuracy of accounting data, comprehensiveness of reports, and clarity and disclosure.
3. Tax Accounting Mechanisms Variable: Measured using two dimensions: efficiency of tax examination and accuracy of tax estimates.

The researchers employed a five-point Likert scale (Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree) ranging from 1 (Strongly Disagree) to 5 (Strongly Agree) as a tool for collecting primary data from the study population, consisting of tax department employees and auditors in the Kurdistan

**4.2. Alpha Cronbach coefficient**

The stability of the study tool means ensuring that the opinions and answers will be almost the same if they are applied to the subjects or to the study sample members at a few times or

at different times (Al-Ali, 2020: 85). To measure the stability of the study tool, the Alpha Cronbach coefficient was used.

The results showed that the value of the stability coefficient for each of the four axes with their dimensions were all statistically acceptable values

**Table 2: Classification of Cronbach's Alpha Laboratory Value Levels**

| Stability Estimation | Categories                |
|----------------------|---------------------------|
| Excellent            | $\alpha \geq 0.90$        |
| Good                 | $0.80 \leq \alpha < 0.90$ |
| Acceptable           | $0.70 \leq \alpha < 0.80$ |
| There is a question  | $0.60 \leq \alpha < 0.70$ |
| Weak                 | $0.50 \leq \alpha < 0.60$ |
| Unacceptable         | $\alpha \leq 0.50$        |

Source: (Al-Ali, 2020, p. 92)

For the dimensions that make up the first axis, which were represented by the external auditor, the alpha value ranged between (0.736) as the lowest value of the dimension "examination of the financial statements" and the highest value of (0.788) for the dimension of "verification of disclosure and transparency".

It was also found that the highest value of the coefficient was for the dimension of "accuracy of accounting data" which amounted to (0.811) and the lowest value of (0.764) was for the dimension of "comprehensiveness of reports" for the axis of (enhancing financial information). As for the third axis, which is (tax accounting mechanisms), it was found that the alpha coefficient was at its maximum for the dimension (accuracy of tax estimates) compared to its counterpart (tax examination efficiency), as the value of the coefficients for the two dimensions was (0.821) and (0.795) respectively.

**Table 3: Stability coefficient (Cronbach's Alpha)**

| Research Topics                 | Dimensions                                  | Number of Phrases | Cronbach-alpha coefficient |              |                   |
|---------------------------------|---|-------------------|----------------------------|--------------|-------------------|
|                                 |   |                   | For the distance           | For the axis | For Questionnaire |
| External Auditor                | Examination of Financial Statements         | 5                 | 0.736                      | 0.851        | 0.94              |
|                                 | Verification of Disclosure and Transparency | 5                 | 0.788                      |              |                   |
|                                 | Compliance with accounting standards        | 4                 | 0.751                      |              |                   |
| Enhancing Financial Information | Accuracy of accounting data                 | 6                 | 0.811                      | 0.888        |                   |
|                                 | Comprehensiveness of Reports                | 5                 | 0.764                      |              |                   |
|                                 | Clarity and Disclosure                      | 4                 | 0.795                      |              |                   |
| Tax Accounting Mechanisms       | Efficiency of tax screening                 | 6                 | 0.795                      | 0.797        |                   |
|                                 | Accuracy of Tax Estimates                   | 9                 | 0.821                      |              |                   |
| Increase tax revenues           | High Achievement Rates                      | 6                 | 0.79                       | 0.895        |                   |
|                                 | Reducing the tax gap                        | 5                 | 0.748                      |              |                   |
|                                 | Improve voluntary compliance                | 5                 | 0.839                      |              |                   |

Source: Prepared by the researchers based on the statistical program (SPSS-V27)

**4.3. Test the Relevance of Data to Constructivist Truthfulness**

In order to ensure that the data are suitable for the confirmatory factor analysis test, the researchers used the (Kaiser-Meyer-Olkin-KMO)

as they were greater than (0.7) "The value of the stability coefficient is considered acceptable if it is greater than (0.7)", where the values of the alpha coefficient, which are confined between (0) and (1) can be classified into several levels (Al-Ali, 2020: 92) and as shown in the following table:

Finally, for the dimensions that make up the fourth axis, which were represented by (increasing tax revenues), the value of alpha ranged between (0.748) as the lowest value of the dimension "reducing the tax gap" and the highest value of (0.839) for the dimension of "improving voluntary compliance"

With regard to the four axes, it was found that the value of alpha was confined between the highest value of (0.895) for the axis of (increase in tax revenues) and the lowest value of (0.797) for the axis of (tax accounting mechanisms), as the value of the stability coefficient for each of the four axes was good, based on the classification mentioned in the table above, while for the paragraphs of the questionnaire as a whole, the value of the stability coefficient was excellent as it reached (0.94), which indicates the stability of the scale. Table (4) shows this.

criterion (its value must be greater than 0.5) and that this means that these data are suitable for the factor test, as it is a basic condition that must be achieved, in addition to the (Bartlett) test, which is an indicator of the relationship between the statements according to the dimensions and the

study axes, as the level of statistical significance used in the test must be less than (0.05) in order to be able to confirm that this relationship is a function Statistically. As indicated in the following paragraphs:

**4.3.1. Kaiser-Meyer-Olkin (KMO) Kaiser-Meyer-Olkin Test**

Through this test, it is possible to judge the adequacy of the sample size or in another sense: the suitability of the data for the purpose of conducting factor analysis, and in general, the value of the test statistic (KMO) ranges from zero to one. The closer

its value is to the correct one, the more reliable it is to the analysis (data analysis) and thus the adequacy of the sample size. 1974) pointed out that the minimum value of the census is (0.5) to judge the adequacy of the sample size, but if its value is less than that, the sample size should be increased (Tigza, 2012, pp. 30-32). Through Table (4), it was found that all the values of this scale for the study topics as well as for all the questionnaire statements were greater than the minimum required, and we can conclude from this the adequacy of the sample size for statistical analysis as shown below.

**Table 4: The "Kaiser Meyer Olken" scale is judged on the adequacy of the sample size for the study Variables**

| Research Topics                 | Dimensions                                  | Number of Phrases | SME              |              |                   |
|---------------------------------|---|-------------------|------------------|--------------|-------------------|
|                                 |   |                   | For the distance | For the axis | For Questionnaire |
| External Auditor                | Examination of Financial Statements         | 5                 | 0.768            | 0.832        | 0.894             |
|                                 | Verification of Disclosure and Transparency | 5                 | 0.695            |              |                   |
|                                 | Compliance with accounting standards        | 4                 | 0.692            |              |                   |
| Enhancing Financial Information | Accuracy of accounting data                 | 6                 | 0.823            | 0.882        |                   |
|                                 | Comprehensiveness of Reports                | 5                 | 0.756            |              |                   |
|                                 | Clarity and Disclosure                      | 4                 | 0.789            |              |                   |
| Tax Accounting Mechanisms       | Efficiency of tax screening                 | 6                 | 0.743            | 0.843        |                   |
|                                 | Accuracy of Tax Estimates                   | 9                 | 0.829            |              |                   |

Source: Prepared by the researchers based on the statistical program (SPSS-V27)

**4.3.2. Bartlett's Test**

The aim of this test is to determine whether the correlation matrix is the unity matrix or not, in other words, it tests the nihilistic hypothesis that (the correlation matrix is the unity matrix) i.e. the values of the correlation coefficients between the axis statements in question are equal to zero against the alternative hypothesis, which states that the correlation matrix is not the unity matrix, i.e., the values of the correlation coefficients between the statements are not equal to zero (there is a relationship between the statements) (Tigaza, 2012, pp. 32-p. 33). There is a relationship between the statements of the axis in question.

Through Table (5), which shows the results of the aforementioned test, where the test was relied on

(chi-squared), it was found that the level of statistical significance of the four axes as well as their dimensions for the aforementioned test was lower than the assumed statistical significance level of (0.05), and therefore we can reject the hypothesis of nullity, which states that there is no significant relationship between the statements according to the four dimensions and axes, and we accept the alternative hypothesis, i.e. the correlation matrix of the statements (each axis separately) does not The matrix represents the unity and we can infer from this the existence of statistically significant correlation relationships between the phrases according to the dimensions and axes of the research.

**Table 5: The results of the Bartlett test for the study Variables**

| Research Variables                                | The value of chi squared | Degrees of Freedom | Morale level |
|---|--------------------------|--------------------|--------------|
| Examination of Financial Statements               | 256.409                  | 10                 | 0.000        |
| Verification of Disclosure and Transparency       | 211.313                  | 10                 | 0.000        |
| Compliance with accounting standards              | 265.731                  | 6                  | 0.000        |
| Overall Index (External Auditor)                  | 1066.672                 | 91                 | 0.000        |
| Accuracy of accounting data                       | 445.478                  | 15                 | 0.000        |
| Comprehensiveness of Reports                      | 316.458                  | 10                 | 0.000        |
| Clarity and Disclosure                            | 291.019                  | 6                  | 0.000        |
| Macro Indicator (Enhancing Financial Information) | 1472.615                 | 105                | 0.000        |
| Efficiency of tax screening                       | 281.331                  | 15                 | 0.000        |
| Accuracy of Tax Estimates                         | 650.677                  | 36                 | 0.000        |
| Total Index (Tax Accounting Mechanisms)           | 1149.037                 | 105                | 0.000        |

Source: Prepared by the researchers based on the statistical program (SPSS-V27)

**4.4. Ordinal Significance and Approval Test for Study Variables**

The ordinal importance of the four study axes can be determined according to the dimensions that measure each of the axes, through the values of the arithmetic circles and the percentages of agreement, whether it is according to the four axes or their related dimensions. according to the axes and depending on the results shown in the table (6) We find that the opinion scores that measure the axis of (external auditor) came in the first place of importance and at good levels, as their arithmetic average was (4.12) and a percentage of agreement (82.44%), while in the second place according to the levels of success scores, the axis of (enhancing financial information) came based on the values of the weighted arithmetic mean and the agreement ratio of (4.09) and (81.76%) respectively. As for the third place, the scores of opinions, which measured the axis of (tax accounting mechanisms), were collected, as the value of its weighted arithmetic average reached (4.08) and a percentage of agreement (81.66%).

Through the weighted values of the mathematical circles of the scores of the researchers' opinions, it was found that the scores of opinions according to the four axes tend to agree on the concepts and phrases they contain, which measure the mentioned axes of the study grouped. The table below shows what has been mentioned earlier. It was also clear through the table that the degrees of

homogeneity of opinions vary and differ according to the axes, as it was found that the scores of the opinions of the respondents at the axis (external auditor) have the highest degrees of homogeneity and convergence, based on the value of the coefficient of difference which is (10.70%). It was also found that the opinions were more divergent, more dispersed, and less homogeneous on the axis of (tax calculation mechanisms), as the value of the difference coefficient reached (12.37%).

To ascertain the direction of the researchers' opinions according to the study axes, a statistical test (t) was used to test the researcher's claim about the availability of the indicators of the four study axes. It was found through the analysis of the results of the availability of the indicators of the study axes according to the opinions of the members of the research sample, based on the statistical and corresponding significance values of each of the four axes of (0.000), as it was less than the value of the assumed significance level of (0.05)., (36.81), (34.37), and (37.39)" respectively, greater than the value of the tabular test statistic of (1.970) at degrees of freedom (256) and the level of significance (0.05), thus we can reject the nihilistic hypothesis and accept the alternative hypothesis which stipulates approval and deduce the direction of approval from the positive signal of the difference between the weighted arithmetic mean of the axes and the hypothetical mean of (3), thus providing the indicators of the study axes mentioned above.

**Table 6: Ordinal Significance and Results of the (T) Test according to the Triple Axes of Study**

| Dimensions                      | Arithmetic mean | Standard deviation | Percentage of agreement | Divergence coefficient | Axis direction | Sort by importance | Statistical value (t) | Difference Between Intermediate and Hypothetical (3) | Moral level | Conclusion |
|---------------------------------|-----------------|--------------------|-------------------------|------------------------|----------------|--------------------|-----------------------|--|-------------|------------|
| External Auditor                | 4.12            | 0.44               | <u>82.44%</u>           | <u>10.70%</u>          | I agree        | 1                  | 40.79                 | 1.12   | 0.00        | I agree    |
| Enhancing Financial Information | 4.09            | 0.47               | 81.76%                  | 11.59%                 | I agree        | 2                  | 36.81                 | 1.09   | 0.00        | I agree    |
| Tax Accounting Mechanisms       | 4.08            | 0.51               | 81.66%                  | <u>12.37%</u>          | I agree        | 3                  | 34.37                 | 1.08   | 0.00        | OK         |

Source: Prepared by the researchers based on the statistical program (SPSS-V27)

As for determining the ordinal importance of each dimension of the study axes, it can be determined as shown in the following paragraphs:

**4.4.1. Dimensions of the "External Auditor" Axis**

Based on the information contained in Table (7), the three dimensions that measure the axis in question can be arranged based on the values of the

weighted mean and the ratio of agreement from high to low according to the levels of approval as shown below:

1. It was found that the dimension of (examining the financial statements) ranked first in terms of the levels of approval or importance, based on the value of the weighted arithmetic average of

- (4.16) as well as the agreement ratio of (83.16%) for the mentioned dimension combined.
- It was found that the dimension of (compliance with accounting standards) ranked second in terms of the levels of approval or importance, based on the value of the weighted mean of (4.13) as well as the percentage of agreement of (82.55%) for the combined dimension mentioned.

- It was found that the dimension of (verification of disclosure and transparency) ranked third in terms of the levels of approval or importance, based on the value of the weighted arithmetic mean of (4.08) as well as the agreement ratio of (81.62%) for the mentioned dimension combined.

**Table 7: Ordinal Significance and Results of the (T) Test by Dimensions of the External Auditor Axis**

| Dimensions                                  | Arithmetic mean | Standard deviation | Percentage of agreement | Divergence coefficient | Dimension direction | Sort by importance | Statistic value (t) | Difference Between Intermediate and Hypothetical (3) | Morale level | Conclusion |
|---|-----------------|--------------------|-------------------------|------------------------|---------------------|--------------------|---------------------|--|--------------|------------|
| Examination of Financial Statements         | 4.16            | 0.52               | 83.16%                  | 12.48%                 | I agree             | 1                  | 35.78               | 1.16   | 0.00         | I agree    |
| Verification of Disclosure and Transparency | 4.08            | 0.51               | 81.62%                  | 12.41%                 | I agree             | 3                  | 34.21               | 1.08   | 0.00         | I agree    |
| Compliance with accounting standards        | 4.13            | 0.57               | 82.55%                  | 13.70%                 | I agree             | 2                  | 31.96               | 1.13   | 0.00         | OK         |

Source: Prepared by the researchers based on the statistical program (SPSS-V27).

As for determining the degree of homogeneity in relation to opinions, it was found that the values of the difference coefficient were limited between (12.41%) as the lowest value of the dimension "verification of disclosure and transparency", i.e., the degree of opinions was more homogeneous, convergent and less different, as well as at the mentioned dimension and the highest value of (13.70%) for the dimension of "adherence to accounting standards", where the score of opinions at the mentioned dimension was less homogeneous and more different, i.e., the opinions of the respondents were somewhat scattered and divergent compared to the rest of the two dimensions.

In Order to ascertain the direction of the researchers' opinions according to the dimensions of the relevant axis, it was found through the analysis of the results of the test used, that the three dimensions represented by (examination of the financial statements, verification of disclosure and transparency, and adherence to accounting standards), the scores of the researchers' opinions tended towards approval, based on the calculated test statistics values corresponding to each dimension of (35.78), (34.21), and (31.96), respectively, which were greater than the value of the tabular statistics of (1.970) at the degrees of

freedom (256) and the level of assumed significance of (0.05). Or based on the value of the significance level corresponding to the three mentioned dimensions, which is (0.000) for each of the three dimensions in question, where it was less than the level of significance assumed by the study of (0.05), thus we can reject the nihilistic hypothesis and accept the alternative hypothesis, and thus the tendency of the degree of opinions towards approval, and we can infer this through the indication of the value of the test statistic, which was positive. In a clearer sense, the availability or existence of the indicators of the three dimensions of the research entity according to the scores of the opinions of the research sample members.

**4.4.2. Dimensions of the "Enhancing Financial Information" Axis**

Based on the information contained in Table (8), the three dimensions that measure the axis in question can be arranged based on the values of the weighted mean and the agreement ratio from high to low according to the levels of approval, as shown below:

- It was found that the dimension of (clarity and disclosure) ranked first in terms of the levels of approval or importance, based on the value of the weighted arithmetic mean of (4.125) as well

as the percentage of agreement (82.51%) for the mentioned dimension combined.

- It was found that the dimension of (comprehensiveness of reports) ranked second in terms of the levels of approval or importance, based on the value of the weighted arithmetic mean of (4.071) as well as the

agreement ratio of (81.41%) for the mentioned dimension combined.

- It was found that the dimension of (accuracy of accounting data) ranked third in terms of levels of approval or importance, based on the value of the weighted arithmetic mean of (4.068) as well as the agreement ratio of (81.36%) for the mentioned dimension combined.

**Table (8): Ordinal Significance and Results of the (T) Test by Dimensions of the (Enhancing Financial Information) Axis**

| Dimensions                   | Arithmetic mean | Standard deviation | Percentage of agreement | Divergence coefficient | Dimension direction | Sort by importance | Statistic value (t) | Difference Between Intermediate and Hypothetical (3) | Moral level | Conclusion |
|------------------------------|-----------------|--------------------|-------------------------|------------------------|---------------------|--------------------|---------------------|--|-------------|------------|
| Accuracy of accounting data  | 4.068           | 0.55               | <u>81.36%</u>           | 13.63%                 | I agree             | 3                  | 30.88               | 1.068  | 0.00        | I agree    |
| Comprehensiveness of Reports | 4.071           | 0.52               | 81.41%                  | <u>12.90%</u>          | I agree             | 2                  | 32.70               | 1.071  | 0.00        | I agree    |
| Clarity and Disclosure       | 4.125           | 0.60               | <u>82.51%</u>           | <u>14.53%</u>          | I agree             | 1                  | 30.10               | 1.125  | 0.00        | OK         |

Source: Prepared by the researchers based on the statistical program (SPSS-V27)

As for determining the degree of homogeneity in relation to the opinions, it was found that the values of the difference coefficient were limited between (12.90%) as the lowest value of the dimension "comprehensiveness of reports", i.e., the score of opinions was more homogeneous, convergent and less different at the mentioned dimension and

between the highest value (14.53%) for the dimension of "clarity and disclosure", where the degree of opinions at the mentioned dimension was less homogeneous and more different, i.e., the opinions of the respondents were somewhat scattered and divergent.

**Table 9: Ordinal Importance and Results of the (T) Test by Dimensions of the Axis (Tax Accounting Mechanisms)**

| Dimensions                  | Arithmetic mean | Standard deviation | Percentage of agreement | Divergence coefficient | Dimension direction | Sort by importance | Statistic value (t) | Difference Between Intermediate and Hypothetical (3) | Moral level | Conclusion |
|-----------------------------|-----------------|--------------------|-------------------------|------------------------|---------------------|--------------------|---------------------|--|-------------|------------|
| Efficiency of tax screening | 4.10            | 0.74               | <u>82.02%</u>           | <u>17.94%</u>          | I agree             | 1                  | 23.99               | 1.101  | 0.00        | I agree    |
| Accuracy of Tax Estimates   | 4.07            | 0.47               | <u>81.30%</u>           | <u>11.45%</u>          | I agree             | 2                  | 36.67               | 1.065  | 0.00        | I agree    |

Source: Prepared by the researchers based on the statistical program (SPSS-V27)

The t-test was also used to test the researcher's claim about the availability of the three-dimension indicators. Through the analysis of the test results, it was found that the dimensions of the relevant axis, the scores of the researchers' opinions tended towards approval based on the calculated test statistics values corresponding to each dimension of "(30.88), (32.70), and (30.10)" respectively, which were greater than the value of the tabular statistics of (1.970) at the degrees of freedom (256) and the assumed significance level of (0.05) or based on the value of the corresponding significance level. The dimensions of the axis in question amounted to (0.000) for each dimension respectively, as they were less than the level of significance assumed by

the study of (0.05), so we can reject the nihilistic hypothesis and accept the alternative hypothesis, and thus the tendency of the degree of opinions towards agreeing, and we can infer this through the indication of the value of the test statistic, which was positive. In a clearer sense, the availability or existence of indicators of the axis of enhancing financial information according to its three dimensions, which are represented in (accuracy of accounting data, comprehensiveness of reports, clarity and disclosure) of the researched entity, according to the scores of the opinions of the members of the research sample.

**4.4.3. Dimensions of the "Tax Accounting**

**Mechanisms" Axis:**

Based on the information contained in Table (9), it was found that the indicators of the (efficiency of tax examination) have the highest percentage of approval and importance and that the scores of opinions were more divergent and less homogeneous among the respondents, based on the values of: the weighted mean of (4.10) and with an agreement ratio of (82.02%), and with a coefficient of difference of (17.94%) compared to the levels of agreement in the indicators after (accuracy of estimates). tax) amounting to (81.30%) based on the value of the weighted arithmetic average of (4.07). Also, on the coefficient of difference, which amounted to (11.45%), in relation to the degree of homogeneity according to the opinions of the researchers.

In the assumed significance of (0.05) or based on the value of the significance level corresponding to the dimensions of the axis in question which is (0.000) for each dimension and respectively, where it was less than the level of significance assumed by the study of (0.05), thus we can reject the nihilistic hypothesis and accept the alternative hypothesis, thus the tendency of the degree of opinions towards approval, and we can infer this through the indication of the value of the test statistic, which was positive. The efficiency of the tax examination and the accuracy of the tax estimates) of the researched entity according to the scores of the opinions of the members of the research sample.

**5. DISSECTION**

For testing the main research hypothesis, which states: "There is a statistically significant effect of the role of the external auditor in enhancing the quality of financial information, which is reflected positively on the efficiency of tax accounting and increasing tax revenues." The researcher used the method of modeling structural equations (SEM) using statistical analysis software (AMOS V.24), as the method used is considered one of the comprehensive statistical techniques that studies the relationship between observational and latent variables, in order to verify the main research hypothesis, the following sub-assumptions must be ascertained:

The first sub-hypothesis: In order to test the

**Table (10): Track Coefficient of the Impact of the External Auditor on the Enhancement of Financial Information and its Statistical Significance**

| Variable         | Path | Variable                        | Non-Normative Grading | Standardized Grade | Standard Error | Critical Percentage | Determination Coefficient | Significance Level |
|------------------|------|---------------------------------|-----------------------|--------------------|----------------|---------------------|---------------------------|--------------------|
| External Auditor | <--- | Enhancing Financial Information | 0.678                 | 0.823              | 0.089          | 7.593               | %67.70                    | 0.000              |

Source: Prepared by the researchers based on the statistical program (AMOS-24)

aforementioned hypothesis, which is that (there is an important role for the external auditor in promoting financial information in the tax departments in the Kurdistan Region of Iraq and its contribution to increasing tax revenues), and based on the operative part of the hypothesis, the mentioned hypothesis can be divided into two parts:

The first part of the first hypothesis, which was formulated by the researchers, states that (there is an important role for the external auditor in enhancing financial information in the tax departments in the Kurdistan Region of Iraq) and based on the information contained in the table below, which shows the structural model of the impact factor of the variable (external auditor) on the variable (enhancing financial information), through which the value of the standard estimates and the level of statistical significance of the regressive weight of the mentioned track is shown. It was found that there is an effect Statistically significant for the variable (external auditor) in the variable (enhancement of financial information) based on the value of the statistical significance level of the impact path of the external auditor's variable in the variable of enhancing financial information which is (0.000), as it was less than the assumed significance level of (0.05) where the standard value of the regression weight reached (0.823) or based on the critical ratio of (7.593), which was greater than the assumed critical ratio in the current study of (1.96) and at the significance level of (0.05).

This means that the levels of enhancing financial information will increase by (82.3%) in the event of paying attention to the levels of the external auditor, and it is also shown through the value of the determination coefficient that the indicators of the external auditor are able to explain the changes that may occur in the indicators of enhancing financial information by (67.70%), while the remaining percentage of (32.30%) is due to other variables that affect the indicators of enhancing financial information that are not included in the study model. In other words, the external auditor has an important role in promoting Increasing the efficiency of financial information and this leads to the acceptance of the first partial hypothesis.

The second part of the first sub-hypothesis states that: the external auditor and the enhancement of financial information contribute to the increase of tax revenues, in other words: there is a statistically significant significant effect of the two variables represented by the external auditor and the enhancement of financial information in increasing tax revenues. Based on Table (11), through which the path of the two variables of the external auditor and the enhancement of financial information in increasing tax revenues was shown, as well as on the weights or normative and non-standard coefficients, as well as on the weights or coefficients of the external auditor. The determination coefficient and the level of statistical significance of the track in question, as it became clear that the first

track: the effect of the external auditor in increasing tax revenues, and the second track: the effect of enhancing financial information in increasing tax revenues, were themselves statistically significant, i.e. the external auditor affects the increase of tax revenues, and in the case of enhancing financial information, it also affects the increase in tax revenues, based on the critical ratio of the two tracks, which amounted to (6.806 and 6.012), respectively, which was greater than the critical percentage assumed before. The researchers is (1.96) at the significance level (0.05), and the statistical significance of the two tracks can be confirmed by the values of the significance levels of (0.000) for each of the two tracks.

**Table 11: Path Factor for the Impact of (External Auditor and Enhancement of Financial Information)**

| Variable                        | Path | Variable              | Non-Normative Grading | Standardized Grade | Standard Error | Critical Percentage | Determination Coefficient | Significance Level |
|---------------------------------|------|-----------------------|-----------------------|--------------------|----------------|---------------------|---------------------------|--------------------|
| External Auditor                | ←-   | Increase tax revenues | 0.442                 | 0.652              | 0.065          | 6.806               | %69.40                    | 0.000              |
| Enhancing Financial Information | ←-   |                       | 0.449                 | 0.519              | 0.075          | 6.012               |                           | 0.000              |

Source: Prepared by the researchers based on the statistical program (AMOS-24).

This leads to the acceptance of the second partial hypothesis, and since the two partial hypotheses have been accepted, then the first sub-hypothesis is accepted, i.e. the external auditor has a role in enhancing financial information

The second sub-hypothesis: The researchers formulated the second hypothesis, which is that (there is a significant relationship between the mechanisms of tax accounting and the enhancement of financial information), and through Table (12), which represents the value of the correlation coefficient and the level of statistical significance of the path, which represents the relationship between the variables of the tax accounting mechanisms and the enhancement of financial information, where the method of multi-group confirmatory factor analysis was used for the purpose of studying the relationship between the

two mentioned variables. Through the analysis, the researchers found that there is a statistically significant correlation between the variable (tax accounting mechanisms) and the variable (enhancement of financial information), where the researchers found, through the results, a positive significant correlation, as the value of the correlation coefficient between the two variables was (0.977) at the level of statistical significance of (0.05) or based on the critical ratio of (6.872), which was less than the theoretical critical ratio of (1.96) at the significance level (0.05). We conclude from this that the more interested in the indicators of "enhancing financial information", the higher the indicators of "tax accountability mechanisms for enhancing financial information" by (97.7%) and vice versa.

**Table 12: Correlation coefficient between (tax accounting mechanisms) and (enhancement of financial information) with the levels of statistical significance**

| Variable                  | Path | Variable                        | Parameter Link | Standard Error | Critical Percentage | Significance Level | Conclusion |
|---------------------------|------|---------------------------------|----------------|----------------|---------------------|--------------------|------------|
| Tax Accounting Mechanisms | <--> | Enhancing Financial Information | 0.977          | 0.031          | 6.872               | 0.000              | Function   |

Source: Prepared by the researchers based on the statistical program (AMOS-24)

**6. CONCLUSIONS**

External auditing, in this context, assumes a significant role in improving the reliability and transparency of financial data by ensuring the accuracy of financial measures and compliance

with financial reporting standards, thus making financial data a more accurate means for tax decision-making. The role of an independent external auditor minimizes the possibility of intentional misstatement and material errors, thus making the financial data submitted to tax

authorities more reliable and trustworthy, since financial data audited by an independent external auditor is generally perceived to be more credible and dependable in tax assessment and decision-making. Moreover, the implementation of ISA will result in the improvement of the quality of financial reporting, thus making it more effective for tax authorities to rely on financial data for tax decision-making, since ISA will instill greater discipline and consistency in financial reporting and practice.

An analysis of the demographic and professional profile of the respondents revealed that the majority of the respondents had a bachelor's degree, whereas the lowest percentage was accounted for by those with a doctoral degree. In addition, the majority of the respondents had between five and nineteen years of service, whereas those with less than five years and more than twenty years of service accounted for the lowest percentage of the sample. Moreover, employees and auditors formed the highest percentage of the sample, whereas academics and certified accountants formed the lowest percentage of the sample. In addition, more than half of the sample had undergone training courses in tax accounting and internal auditing, thus making the reliability and accuracy of the study more dependable and reliable since they were more aware of the research topic.

Moreover, the analysis of the Tax Accounting Mechanisms variable indicated that the evaluation of this variable is based on the efficiency of the tax

auditing process, not the precision of the tax assessment process. Furthermore, the correlation analysis for the dimensions of the Enhancing Financial Information variable, namely the accuracy of the accounting information, the comprehensiveness of the financial information, and the level of clarity and disclosure, indicated a statistically significant positive relationship between the dimensions, providing evidence for the construct validity of the variable.

Similarly, the correlation analysis for the dimensions of the Tax Accounting Mechanisms variable, namely the efficiency of the tax audit and the accuracy of the tax estimations, indicated a strong positive relationship, suggesting the interrelated nature of the two components in the context of the tax accounting mechanisms framework.

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## 8. CONFLICT OF INTEREST

The authors confirm that they have no conflicts of interest regarding this study.

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