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Research Article

The impact of Organizational Culture on The quality of Internal Auditing: An applied Study in A sample of Companies Listed on The Iraqi Stock Exchange

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ABSTRACT

The study aims to identify the impact of organizational culture on the quality of internal auditing in Iraqi companies through the impact of conservative culture and creative culture on each of: the number of courses attended by the internal auditor, the availability of financial allocations for training the internal auditor, directions for appointing the internal auditor and the mandatory requirement to promote the internal auditor through entering training courses. The study is based on a main hypothesis and a number of secondary hypotheses derived from the main hypothesis. The researcher adopts the inductive approach to accomplish the theoretical side, and the deductive approach by defining the indicators that are to be included in the study. The researcher reached a number of conclusions, the most important of which is the absence of a significant difference in the quality of internal audit according to the organizational culture of the sample banks. In light of these results, the study recommends several recommendations, the most important of which is encouraging interest in enrolling the internal auditor in specialized training courses.

Keywords: Stocks, auditing, organizational culture

INTRODUCTION

The quality of internal audit in general is the result of the interaction of several factors, some of which are related to the internal organization, and some are related to its organizational culture. The internal audit function is considered as one of the high-impact functions in the final financial statements by submitting to the pressures of senior management. At the same time, the quality of the internal audit is a key factor in the quality of the outputs of the financial reports. Therefore, the quality of the internal audit is a point of reassurance that the company's management, represented by its board of directors, works according to what it plans, and at the same time represents the main safety valve for it. The importance of internal audit quality is also reflected in the increasing demand for its services in public and private economic units, and in the rapid growth of its professional organizations. The importance of the quality of the internal audit and the quality of the information it provided for a long time has been recognized, as well as the importance of achieving the greatest possible quality in its work to reduce the accounting risks of misleading or fraudulent financial reports, which is one of the important features of audit. The quality of the audit is also related to the efficiency and ability of the auditors on how to discover errors in all financial statements, how to prepare to express a technical, neutral and unbiased opinion based on the results of the audit process and to improve the efficiency and organizational effectiveness of economic units through constructive criticism. Internal audit has become an indispensable tool to achieve effective control in economic units (Khudair, Abdul Razzaq: 2017). On the other hand, organizations that have a strong culture enable their members to be committed, disciplined, modernized, creative and participate in decision-making, which drives them to achieve outstanding performance for each individual and then achieve the objectives of the enterprise. Organizational culture contributes to presenting a clear picture of all modes of communication between individuals, the nature of social relations, determining the degree of cohesion and internal integration between them. In addition, it allows each of its indicators and various phenomena to give a general picture to external parties of the nature of their activity, and the type of goals and messages that it wants to achieve (Osmani, 2014: 19).

This study aims to identify the impact of organizational culture on the quality of internal auditing in Iraqi companies, and the following sub-objectives emanate:

1. Recognizing the impact of organizational culture according to the number of courses attended by the internal auditor.

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2. Recognizing the impact of organizational culture on the availability of financial allocations for training the internal auditor.
3. Recognizing the impact of organizational culture on the orientations of appointing the internal auditor.
4. Identifying the impact of organizational culture on the mandatory promotion requirement for the internal auditor to enter training courses.

Study problem: The main study problem is raised in the following question:

Does the quality of internal audit differ according to the organizational culture of the bank? Four sub-problems emerge from this problem:

1. The first sub-problem: Does the number of courses attended by the internal auditor differ according to the organizational culture of the bank?
2. The second sub-problem: Do the levels of availability of financial allocations for training the internal auditor differ according to the organizational culture of the bank?
3. The third sub-problem: Do the orientations for appointing the internal auditor differ according to the organizational culture of the bank?
4. The fourth sub-problem: Does the requirement to promote the internal auditor to enter training courses differ according to the organizational culture of the bank?

Study hypothesis: The main hypothesis of the study is summarized in the following : The quality of internal audit varies according to the organizational culture of the bank. Four sub-hypotheses emerge from this hypothesis:

(H1. 1) The first sub-hypothesis: The number of sessions attended by the internal auditor varies according to the organizational culture of the bank.

(H1. 2) The second sub-hypothesis: The levels of availability of financial allocations for training the internal auditor differ according to the organizational culture of the bank.

(H1. 3) The third sub-hypothesis: The orientations of appointing the internal auditor differ according to the organizational culture of the bank.

(H1. 4) The fourth sub-hypothesis: The requirement to promote the internal auditor to enter training courses varies according to the organizational culture of the bank.

PREVIOUS STUDIES

A study by Al-Nawaisah et. al. (2014) which is an unpublished M.A. thesis entitled “Factors affecting the effectiveness of internal auditing in Jordanian companies listed in the financial market from the point of view of those working in the internal audit function”. The study aims to identify the factors affecting the effectiveness of internal auditing in Jordanian industrial companies listed in the financial markets from the point of view of workers in the internal audit function in Jordanian industrial companies listed in the financial market. The study concludes that the effectiveness of internal auditing in the Jordanian industrial companies listed in the financial market is not affected by the demographic factors of the employees in the internal audit function. There is no importance for the age of the company, the auditor’s link in the organizational structure and the size of the company itself on the effectiveness of internal audit, but there is importance of the factors associated with the strategic plan on the effectiveness of internal audit.

A study by Al-Nimran (2017) which is an unpublished M.A. thesis entitled “The impact of the dimensions of organizational culture on the quality of internal auditing in Kuwaiti public shareholding companies - A field study”. The study aims to achieve a main objective, which is clarifying the impact of the dimensions of organizational culture. These are the organizational dimension, the administrative dimension, the motivational dimension, and the competitive dimension on the quality of internal auditing in Kuwaiti public shareholding companies. The study has found a stable relationship between the dimensions of organizational culture and the quality of internal auditing in Kuwaiti public shareholding companies. However, there is a discrepancy in the degree of impact of each dimension of organizational culture on the quality of internal auditing in Kuwaiti public shareholding companies, and it is found that the strategic dimension has the greatest impact in contributing to achieving the quality of internal audit activities. After that comes the motivational dimension, the competitive dimension, and then the administrative dimension ranking last in terms of affecting the quality of internal auditing.

A study by Al-Dulaimi (2018) which is an unpublished M.A. thesis entitled “The Impact of Organizational Culture on the Effectiveness of Internal Auditing in Iraqi Public Shareholding Companies”. The study aims to determine the impact of

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organizational culture on the effectiveness of internal auditing in Iraqi public shareholding companies, and attempting to come up with recommendations that contribute to the effectiveness of internal auditing. The study has reached a number of results, the most important of which are the impact of organizational culture on the quality of internal auditing and administrative support in Iraqi public companies, and the lack of influence of organizational culture on the independence of internal auditors in these companies.

A study by Bosnia (2018) entitled "The impact of the characteristics of the board of directors on the performance of the French companies listed in the (CAC-40) index during the period 2015-2017". This study aims to examine the effect of the characteristics of the board of directors on the performance of the French non-financial companies included in the (40-CAC) index during the period 2015-2017. The performance of the company is measured using two types of measures (accounting-based and stock-based performance measures). The study concludes that the ratio of independent directors and the duplication of the position of CEO have a negative impact on performance, which is consistent with supervision theory and agency theory, respectively. The results show a negative significant relationship between the number of board meetings and the performance of French companies.

A study by Alzeban (2015) entitled "The Impact of Culture on the Quality of Internal Audit: An Empirical Study". This study aims to adopt Hofstede's theoretical framework to study the impact of different dimensions of culture on the quality of internal auditing (QIA) in the Kingdom of Saudi Arabia. The results have found a positive correlation between individuality and the Qatar Investment Authority, which indicates that internal audit relies heavily on the achievements of individual internal auditors associated with the process. These results are looked at from the point of view of the Kingdom of Saudi Arabia.

THE CONCEPT OF INTERNAL AUDIT QUALITY

The quality of audit in itself is a goal for those who practice audit work, and the interest of all professional organizations is to establish committees and issue standards in order to improve the quality of auditing. The first attempt was made by the UK Financial Reporting Council (FRC) in 2006 as a formal attempt to establish an audit quality framework. After many intensive consultations, this framework was designed with the aim of supporting effective communication between auditors, audit committees and all those who have an interest in achieving audit quality. Audit quality is defined by (FRC) in that it "is a dynamic concept and that the indicators and determinants of audit quality may change over time, which requires updating that framework in light of the changes that may occur" (Khudair and Abdul Razzaq, 2017: 612).

IMPORTANCE OF INTERNAL AUDIT QUALITY

The importance of internal audit quality can be seen through: (Lubna and Hajira, 2019:29). Understanding and meeting the requirements: through the requirements of the internal audit and the fulfillment of the services needed by the various parties and even the expectations of the internal audit clients. The need to consider the process from the perspective of added value: by considering the operations carried out by the internal audit activity and the added value expected to be achieved and for all parties benefiting from its services. Obtaining results on the performance and effectiveness of operations: that is, achieving the expected results for all parties through good performance and the effectiveness of the operations of the internal audit function in carrying out the tasks that fall upon it. Continuous improvement of operations on the basis of objective measurement: It means a series of continuous efforts made by the internal audit activity to improve the quality of services it performs on the one hand, and the objective evaluation of the company's other activities and functions.

REQUIREMENTS FOR IMPROVING THE QUALITY OF INTERNAL AUDIT

The internal audit function provides assurance and advisory services on internal control, such as risk management and corporate governance, in order to help the company achieve its goals. In order to achieve this, a set of requirements must be provided, which are factors that affect the quality of the internal audit profession, work to strengthen the establishment of governance principles, add value to the company and help achieve its goals by providing reasonable assurance that the risks facing the company are effectively managed, as well as the necessary improvements provided for this. These requirements are as follows: (Safiya and Ali, 2019:93)

- 1) The quality of the internal auditors: The effectiveness of the internal audit function depends on the availability of certain personal qualities and capabilities in the internal auditors that ensure the successful and acceptable implementation of audit tasks by all members of the company. These qualities and capabilities are represented in providing administrative awareness, personal motivation, patience and perseverance, and that the internal auditor has his/her determination to complete work in order to achieve the goals and objectives of his/her mission. Moreover, the management of work to find out the facts so as to obtain evidence and clues on which s/he is based in expressing his/her opinion to avoid any conflict. Internal audit activity also requires high capabilities on communication.
- 2) Using electronic auditing of accounts: The audit profession has gained great importance because of its role in imparting confidence, credibility and transparency to the financial statements. Given the large volume of activities due to the increase in the

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volume of information that must be processed, stored and presented, this requires the auditor to keep pace with technological developments and to use and rely on technological means to complete the internal audit process.

3) Commitment to applying internal audit standards: The Institute of Internal Auditors in the United States of America issued internal audit standards in 1978, which included a list of the responsibilities of the internal auditor, in addition to introducing the profession of internal auditing and defining the importance of these standards. Early 2004. It began with the beginning of 2004 (Kamel, 2009:54-55).

FACTORS AFFECTING THE QUALITY OF INTERNAL AUDIT

The quality of the internal audit expresses the extent of conformity with the requirements, as the institutions seek to monitor the performance, activities and daily work to reach the highest levels of quality (possible) by detecting deviations. Through this, errors are reduced in a way that leads to meeting the management's needs with regard to the quality of internal auditing, which is based on the good performance of the internal control system. The factors affecting the quality of internal auditing are classified as follows: (Okla, 2020:10)

a) Independence: The internal auditor's enjoyment of independence and objectivity undoubtedly contributes to increasing the quality of internal auditing. There are many studies conducted in this regard. In order to achieve independence, the organizational status of internal audit must be sufficient to accomplish its work, and it is defined in the audit charter. Free, not restricted access to records, employees, and property. It should have free, not restricted, access to records, personnel, and property. As for the internal chief executive, s/he must rank equal to the senior management, and this is called organizational independence. The researcher has sought to measure this sub-variable through the analysis of "Appointment of the Director of the Internal Audit Department".

b) Factors related to the scientific foundations of the audit profession: These factors are represented in the commitment to apply the principles and standards of internal auditing and the effective use of available resources when practicing the internal audit activity. The extent of adherence to internal audit standards is expressed as a measure by which the quality of internal auditing can be judged, because it was developed by agencies specialized in audit work and with a clear theoretical framework to represent integrated guiding evidence that helps ensure the effective performance of internal audit activities. The researcher has sought to measure this sub-variable through the "number of specialized courses in the field of auditing" attended by the employees of the Internal Audit Department.

c) Personal factors: They are represented in the academic qualification and practical experience of the auditor and the keenness to participate in training courses. It is found that the continuous training received by the auditor during his/her work is an important factor in the quality of the audit service provided. The professional eligibility factor of the auditor can be measured through the educational level and certificates obtained. The researcher has sought to measure this sub-variable through "the employee of the Internal Audit Department attending training courses on international standards".

d) Organizational factors: They are represented in determining the procedures of the audit process, planning the process, determining the volume of work and the time required to complete the process, as well as the auditor's skill in determining the beginning and end of the audit process (Ibrahim, 2016:27,29). The researcher has sought to measure this sub-variable through "the availability of financial allocation" to train the staff of the Internal Audit Department.

ORGANIZATIONAL CULTURE

Demarion believes that the term culture is derived from the Latin word "Culture", which means the process of plowing the land. Others believe that this term is derived from the Latin verb "colure", which also means the process of cultivating the land. The spiritual and mental dimension of the person was then taken in the eighteenth century, to later express the intellectual and social development of man and human groups. A new transformation was known in 1871 with the works of (Gustav) and (Taylor), who used the term culture as a synonym for the term civilization, to express the sum of the facts and characteristics of a society (Kareem, 2012: 31). The concept of organizational culture can be summarized through the following definition "a special set of values, norms, and behavioral rules shared by individuals and groups in the organization that govern the way in which they interact with each other and in which they deal with the rest of the mutual interest individuals; and that the organization constitutes the beliefs and ideas associated with the types of goals that the members of the organization must adopt, the standards of behavior that members of the organization must possess to achieve those goals, the ideas associated with the types of goals that the members of the organization must adopt, the standards of behavior that members of the organization must have to achieve those goals" (Osmani, 2014: 20-21).

DIMENSIONS OF ORGANIZATIONAL CULTURE

Organizational culture can be described through the following different dimensions: (Ahmed, 2018:129)

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- a) Awareness of the role of management and the attitudes of employees towards it: It relates to the extent to which the institution is aware of its role in guiding employees and whether the workers know their responsibilities and duties and have the motivation and motive to work without interference from the institution.
- b) The role and style of the administration: It is represented in the extent to which the administration realizes that its role must be proactive and planned, sets strategic goals, prepares for situations before crises, senses signals and warnings and prepares for it.
- c) Awareness of responsibility: It is related to the realization of responsibility on the part of the management and workers together. Do the workers realize that they are not responsible for anything? Does the administration realize that the workers are responsible for everything?
- d) Leading change in the organization: If the culture of the organization shows that change is a behavior that the superiors initiate and they actively participate in with subordinates from the planning stages until the completion of the last stage here, the culture is positive and encouraging cooperation and responsibility.
- e) Participation, ownership and risk: If the organization has a culture of participation, dissemination of information, mutual trust and the ability to take responsibility and risks facing the work, the spirit of participation and cooperation prevail and the goals are achieved efficiently and effectively.

TYPES OF ORGANIZATIONAL CULTURE

Researchers differ in terms of the type and designation of organizational culture. Each deals with the issue of types of organizational culture differently. Some of them classify their types into strong and weak: (Al-Nimran, 2017: 17-18).

1. Strong culture: A strong culture is defined as “the limit that makes members follow what the management dictates to them.” It can be said that the culture of the organization is strong in the event that it spreads and enjoys trust and acceptance with all or most of the members of the organization.
2. Weak culture: It is the culture that is not strongly embraced by the members of the organization and does not enjoy the widespread trust and acceptance of most of them.
3. Some have classified it according to the type of environment to which the organization belongs: (Al-Dulaimi, 2018: 17).
 - a) The culture of adaptability: This type is characterized by focusing on the external environment through flexibility and constant change to meet the needs of the customer.
 - b) Mission culture: This type of culture is characterized by a clear vision of the organization's purposes and goals, such as sales growth, profits, or market share, to help achieve these goals and objectives.
 - c) Group culture: It focuses on meeting the needs of employees as a means to achieve high performance and participation. It creates a sense of responsibility and commitment to the organization.
 - d) Bureaucratic culture: It emphasizes strict adherence to the official instructions, procedures, and rules set by the organization.

With regard to the subject of the current study, the classification of organizational culture is adopted according to the bureaucratic standard, namely conservative culture and creative culture: (Ali Agha, 2020: 51-54).

First: Conservative culture: focuses on the company's interior, based on the fact that the external environment is a stable environment. Companies that believe in this type of culture focus on work procedures, policies and practices in order to achieve the company's goals. The culture of this type is characterized by its orientation towards strict adherence to instructions, defined by formal procedures and rules, and with specific procedures for selecting employees. Work is highly segmented, tidy, force-oriented, and cautious.

Second: Creative culture: It is a dynamic culture that encourages creativity, motivates employees and gives responsibility. This culture is concentrated in companies where teamwork is encouraged, based on challenge and risk, and has motivational elements. This type of culture encourages standards and beliefs that increase the company's ability to deal with environmental changes and translates them into appropriate new environmental responses.

PRACTICAL PART

The study includes one main hypothesis:

(H1) The main hypothesis: The quality of internal audit varies according to the organizational culture of the bank. Four sub-hypotheses emerge from this hypothesis:

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(H1. 1) The first sub-hypothesis: The number of courses attended by the internal auditor varies according to the organizational culture of the bank.

Using (Kruskal-Wallis), the variance and difference in the number of sessions attended by the internal auditor are tested according to the organizational culture, as shown in Table (1). It is noted that the Chi-Square morale level of (0.039) is less than (5%). It is also noted that the number of courses attended by the internal auditor varies according to the organizational culture, as banks with a creative culture (21.93) are more interested in the number of courses attended by the internal auditor compared to banks with a conservative culture (14.98). Based on the above, the first sub-hypothesis is accepted.

Table 1: Testing variance and difference in the number of courses according to organizational culture.

Type of Culture	Number Courses		Mean Rank	N
Conservative culture	4.263	Chi-Square	14.98	25
Creative culture	1	df	21.93	7
Total	0.039	Asymp. Sig.		32

(H1. 2) The second sub-hypothesis: The levels of availability of financial allocations for training the internal auditor differ according to the organizational culture of the bank. In Table (2), the variance and difference in the availability of financial allocations for training the internal auditor is tested according to the organizational culture. It is noted that the Chi-Square morale level of (0.597) is greater than (5%). It is also noted that the availability.

Table 2: Testing variance and difference in availability of allocations according to organizational culture.

Type of Culture	Number Courses		Mean Rank	N
Conservative culture	0.28	Chi-Square	16.36	25
Creative culture	1	df	17	7
Total	0.597	Asymp. Sig.		32

(H1. 3) The third sub-hypothesis: The orientations of appointing the director of internal audit differ according to the organizational culture of the bank. In Table (3), the variance and difference in the orientations of the appointment of the director of internal auditing are tested according to the different organizational culture. It is noted that the Chi-Square morale level of (0.620) is greater than (5%). It is also noted that the directions for appointing the director of internal audit differ slightly according to the organizational culture. Based on the above, the third sub-hypothesis is rejected.

Table 3: Testing variance and difference in recruitment orientations according to organizational culture.

Type of Culture	Number Courses		Mean Rank	N
Conservative culture	0.246	Chi-Square	16.72	25
Creative culture	1	df	15.71	7
Total	0.62	Asymp. Sig.		32

(H1. 4) The fourth sub-hypothesis: The obligation to promote the internal auditor to enter training courses varies according to the organizational culture of the bank.

Table 4: Testing variance and difference in the mandatory promotion according to the organizational culture.

Type of culture	Number Courses		Mean Rank	N
Conservative culture	0.114	Chi-Square	16.3	25
Creative culture	1	Df	17.21	7
Total	0.736	Asymp. Sig.		32

In Table (4), the variance is tested in the mandatory promotion requirement for the internal auditor to enter training courses according to the organizational culture. It is noted that the Chi-Square morale level of (0.736) is greater than (5%). It is also noted that the mandatory promotion requirement for the internal auditor to enter training courses differ slightly according to the

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organizational culture. Based on the above, the fourth sub-hypothesis is rejected. It is noted that there is more interest in the creative culture than the conservative culture in each of the number of courses (21.93), the availability of allocations (17.00) and the requirement to enter training courses (17.21), while banks that are characterized by a conservative culture are more interested in the procedures for appointing the director of internal audit by the board of directors (16.72). The level of significance of Chi-Square, which appears with a value of less than 5% for the dimension of the number of cycles, reveals that this dimension varies according to the organizational culture, while (Chi-Square) is not significant for the rest of the dimensions, which means that there is no difference between the availability of the allocations, the requirement to enter training courses and the appointment of the Director of Internal Audit by the Board of Directors according to the difference in the organizational culture of the bank. From Table (14), it can be said that the first main hypothesis is partially rejected, and this is consistent with the studies by Al-Nimran (2017) and Al-Dulaimi (2018) on the existence of a discrepancy in the degree of impact of each dimension of organizational culture on the quality of internal auditing.

Table 5: Result details of the sub-hypotheses of the first main hypothesis

#	Sub-hypotheses	Result
1-	(H1. 1) The first sub-hypothesis: The number of courses attended by the internal auditor varies according to the organizational culture of the bank	Hypothesis accepted
2-	(H1. 2) The second sub-hypothesis: The levels of availability of financial allocations for training the internal auditor differ according to the organizational culture of the bank.	Hypothesis rejected
3-	(H1. 3) The third sub-hypothesis: The orientations of appointing the director of internal audit differ according to the organizational culture of the bank	Hypothesis rejected
4-	(H1. 4) The fourth sub-hypothesis: The obligation to promote the internal auditor to enter training courses varies according to the organizational culture of the bank.	Hypothesis rejected
The main hypothesis is partially rejected		

CONCLUSION

1. There is no interest in organizational culture as a variable affecting the quality of internal auditing in Iraq in general.
2. It is not found that there is a significant difference in the quality of the internal audit according to the organizational culture of the bank. Moreover, it is not found that there is an effect of the availability of financial allocations for training the internal auditor or appointing the director of internal audit, and even the mandatory requirement to promote the internal auditor to enter training courses according to the organizational culture, while there is a difference in the impact of the number of courses involving the internal auditor.
3. There is more interest in the creative culture than the conservative culture in both the number of courses, the availability of assignments and the requirement to enter training courses, while banks that are characterized by a conservative culture are more interested in the procedures for appointing the director of internal audit by the board of directors.

RECOMMENDATIONS

1. Encouraging financial institutions to take an interest in enrolling the internal auditor in specialized training courses on a regular basis.
2. Encouraging the general administrations of banks to know the type of culture adopted, which contributes to understanding how to deal with the variables and dimensions of internal audit quality.
3. Encouraging researchers to pay attention to the two dimensions of organizational culture (conservative culture and creative culture) and to test their impact on the quality of internal auditing in other sectors (other than the banking sector) in order to study the differences or congruence between the results and analyze the causes.

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