

The IMPACT of SOCIAL ACCOUNTING on The AUDITOR'S REPORT ACCORDING to INTOSAI STANDARDS: A STUDY OF EMPLOYEES' PERCEPTIONS FEDERAL BOARD of SUPERVISORY AUDIT IN IRAQ

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Abstrac:

This research investigates the importance of social accounting and the auditor's report. It basically checks if there is an impact of social accounting on the auditor's report at the availability the INTOSAI standards No. (1700 and 1706). The study recruited 105 employees of the Federal Financial Supervision Office in Iraq. Data were collected using questionnaire. The questionnaire validity and reliability were checked to assure the truthfulness of the findings. The study found a positive correlation and a statistically significant effect between the accounting for social responsibility and the auditor's report. It is necessarily recommended for the auditor and the bodies working in the Board of Supreme Audit to ensure the inclusion of a paragraph that draws attention in the report prepared in accordance with the INTOSAI standards (1706) regarding the extent of adequate and appropriate disclosure of the social responsibility of the entities subject to audit.

Keywords: disclosure, auditor's report, INTOSAI standards, social accounting.

Background

Social accounting represents is among the modern concepts as a result of the accounting development and the increase in the size of companies and economic units, especially joint stock companies (JSC). JSC had a wide social and financial impact according to various points of view in relation to the national economy and according to other parties that have an interest in the national economy (Jarboa, 2013). (Bebbington & Thomson, 2007) as a cited in (Islam, 2014) indicated that the accountability for social responsibility is an area of accountability for the social and environmental activities that arise because of economic activities and are closely related to them.

INTOSAI has a key role in controlling accounts, government operations and activities, and monitoring behavior. It is responsible for issuing international auditing standards and INTOSAI standards (Ahmed & Hamdan, 2021).

The research problem related to the emergence of social responsibility has led to the development of accounting and the bearing of economic units for their social responsibility, and the resulting costs and financial effects that must be measured, analyzed, and disclosed through social responsibility accounting through disclosing the costs of social responsibility. This required the emergence of the concept of social responsibility auditing within the modern concepts of the audit profession, Among the objectives of the social report is to express a neutral technical opinion on the extent to which the reports of the social activity express and disclose this to the users of the reports inside and outside the unit, which was referred to in INTOSAI Standard No. (1706) about the extent of appropriate disclosure in the auditor's report on social responsibility. Therefore, to achieve the objective of the research, the research framework was divided into several sections.

RESEARCH QUESTION

Is there an impact of social accounting on the auditor's report according to the INTOSAI standards No. (1700 and 1706)?

RESEARCH HYPOTHESES

Based on the research problem, two research hypotheses were developed:

1. There is a significant relationship between accounting for social responsibility and the auditor's report. prepared in accordance with INTOSAI standards (1700 and 1706).
2. INTOSAI standards No. (1700 and 1706) as a mediating variable have an impact on the relationship of accounting for social responsibility to the auditor's report.

RESEARCH OBJECTIVES

This research aims to identify the importance of social accounting and its impact on the auditor's report according to INTOSAI standards No. (1700 and 1706).

RESEARCH IMPORTANCE

Considering that accountability and social responsibility is one of the topics that aroused researchers due to its great effects on society, therefore, the importance of this research is represented by trying to indicate its impact of accountability on the auditor's report, in addition to the development of auditor's report according to INTOSAI standards No. (1700 and 1706).

LITERATURE REVIEW**Social accounting**

Social accounting is defined as a branch of accounting science, which aims to identify the financial position and the result of the activity of the economic unit according to a social perspective. Social responsibility is an active body of society to which all groups are linked within the framework of a relationship. It derives its rules from the social contracts that bring those parties together (Matar & Al-Suwaiti, 2012).

Objectives of social responsibility accounting

There are many important objectives of social responsibility accountability. They are according to (Barakat, Samhan, & Al-Nsoor, 2014; Falah, 2018):

1. Defining and measuring the social contribution of the economic unit, not only the cost, benefit and other aspects within the unit. But also, it included the cost and benefit outside the unit that affect the community.
2. Identifying whether the set and strategic objectives of the economic unit are compatible with social matters.
3. Communicating the data related to the economic unit activities and what is resulted upon from the social effects, and the extent of the contribution to achieving the social goal, and disclosing them to the relevant parties.
4. It aims to assist in evaluating the performance of each of the administrative levels in the organizational structure and evaluating the performance of the economic unit independently. It is considered one of the control methods in order to follow up the implementation of plans and report on any emergency deviation. Furthermore, it tries to find solutions to the problems facing the economic unit during the implementation of its work to make corrective decisions.

Accordingly, the researchers consider that the first and second objective relate to the accounting measurement function, while the third is pertained in accounting reporting and disclosure. It depends on the preparation of reports for social performance, which represents one of the accounting functions.

The importance of accountability for social responsibility

The importance of accountability for social responsibility is due to many factors, the most important are:

1. Increasing interest and recognition of social responsibility with economic units: The change in the performance evaluation criteria for economic units. Therefore, the social effects of the economic unit must be taken into consideration. Then working to determine social costs and benefits and the extent to which society benefits from them (Hussein, 2012).
2. As a result of industrial and technological developments and the increase in pollution in the environment surrounding the economic unit, demands increased by professional bodies and associations for economic units to disclose their data and information with social content to know the extent of the economic unit's contribution to its social responsibility (Al-Qayni, 2020).
3. The emergence of the important role of social costs in determining the real cost of the economic unit, through the principle of matching revenues by providing lists of activities that express the true cost of the economic unit activity (Salmi & Al-Sheikh, 2018).
4. Many thinkers, researchers and studies related to social aspects focus of costs and neglect the social benefits achieved, including in the field of measuring social performance. It led to a rise in the total costs of the economic unit that bears its social responsibility (Salmi & Al-Sheikh, 2018).

Accounting disclosure in social responsibility

Disclosure is no longer limited to financial data and information, but it extends to include disclosure of social activity and the reflection of the recognition by the economic unit of its social responsibility on accounting and its interests. Disclosure is a science of social sciences, and this leads to an increase in claims that support the disclosure of social responsibilities (Jitraree, 2015). The researchers support this view because accounting represents an open information system that affects and is affected by society. It is not limited to financial statements, but extends beyond it to non-financial information, including environmental and social information.

Disclosure is defined as the procedure by which the economic unit can inform the community of its various parties about its various social activities. The attached financial reports or statements are considered the tool to achieve disclosure (Mohamed, Olfa, & Faouzi, 2014). Disclosure of social responsibility is also defined as the process by which the economic unit can communicate with society. It shows all the social and environmental impacts of society as a whole or for the rest of the other beneficiaries, whether they are internal (administration, employees, and others) or external (analysts of financial statements, lenders, and government agencies) at the level of the financial report or the attached statements (Eskandari, 2021). It was also defined as the voluntary provision of information by the economic unit as a result of its social interaction with the surrounding environment and society. It is divided according to the agreement of researchers in accounting for social responsibility into several areas. An area related to workers in the economic unit and another related to the environment and a field related to the product or service. The last field is related to society and the responsibility of the economic unit towards the society which is disclosed by the economic units (Ali, Faisal Alsayegh, Ahmad, Mahmood, & Iqbal, 2018).

The international organization of supreme audit institutions (INTOSAI)

INTOSAI was founded in 1953 at the confluence of 34 supervisory bodies in Cuba. It is the international organization of supreme audit and accountability bodies in countries belonging to the United Nations or one of its specialized agencies. INTOSAI is defined as an

independent, professional, non-political organization, an autonomous organization established to provide mutual support) and encouraging the exchange of experiences, opinions, and knowledge (Ahmed & Hamdan, 2021).

The main objective of the supervisory bodies is to check whether the public money is disposed economically and efficiently in accordance with the rules and regulations established for this purpose. The supervisory bodies must enjoy independence and impartiality (Falah, 2018).

Among the achievements of INTOSAI is the issuance of many international standards, which aim to develop the work of the supreme audit and accounting bodies, the most important of which are the regulatory standards of INTOSAI. They consist of four parts (basic principles, general standards, field standards and reporting standards). It is called the international standards for supreme audit institutions (Jabal, 2017). Furthermore, INTOSAI has defined regulatory standards as criteria that provide the minimum guidance for the auditor that help him in identifying and defining the regulatory steps and procedures that are obligatory to be applied by the auditor to achieve the purposes and objectives financial and accounting control (Kamal, 2021).

The impact of accounting for social responsibility in the auditor's report according to INTOSAI Standards (1700 and 1706)

The concept of the auditor and auditor's report must be addressed. The concept of the auditor is also known as the external auditor. An auditor is an individual or an entity whose duties are audit, examination and provides technical opinion on whether the financial statements express honestly and fairly the financial position and the result of the activity (<https://a7mar.blogspot.com/2016/10/Definition-References.html>)

Pickett affirmed that the auditor is a natural or legal professional person outside the economic unit and independent. An auditor performs the process of examining the financial statements of the economic unit and expresses a neutral technical opinion on the extent of the honesty and fairness of the financial reports for a specific financial period and communicating the results to the beneficiaries (Al Ubaidy & Razoqi, 2021).

The auditor's report is considered the final product of the audit process. It is at the same time one of the important tools and documented means for communicating the results of the auditing process to the users of accounting information (Al-Sabban & Ibrahim, 2012).

In its 2008 publication, the Arab Society for Certified Accountants defined the auditor's report as a document issued by a person who is qualified to express a neutral technical opinion, which aims to inform users of information of the degree of conformity between accounting information and specific financial reporting standards (Wahhab & Najeeb, 2021).

The researcher defines auditor's report according to the above-mentioned definitions, as a one of the auditing tools used by the auditor, which is in the form of a written document issued by the auditor. It shows the auditor's neutral technical opinion on the financial statements and the result of the audit process.

The importance of the auditor's report

The auditor's report is considered one of the important tools in the audit process as a document to indicate its responsibilities for the following reasons (Belkadhi & ben-Moussa, 2018), as a result of the lack of standards for preparing a report on social activities and accounting. Relying on general accepted auditing and INTOSAI standards when preparing the report on social activities enhances the credibility and quality of the auditor's report according to what was stated in the INTOSAI standard in question (1700 and 1706). Furthermore, the reports' paragraphs are adhered to and taken into account when auditing social activities and

the method of measuring and disclosing them. (Al-Tamimi, 2014) stated that there are several requirements that must be included in the auditor's report, which are:

1. All social activities and areas of social responsibility that have been examined and audited.
2. Appropriate control methods and procedures for carrying out the examination and evaluation process.
3. The methods of measuring social performance and the standards used.
4. Observations, reservations or deficiencies discovered during the audit process and the consequences thereof.
5. Expressing the technical opinion in his report on the results of the audit and control process.

The researchers perceived that paragraphs (1, 2 & 3) include disclosure of areas of social responsibility (employees, environment, society, consumers) in the auditor's report within the scope paragraph. Moreover, paragraphs (4 & 5) include notes on areas and activities of social responsibility by examining them and applying the audit procedures used to verify accountant process. It also measures and discloses the related social costs and benefits and expresses an opinion on the report.

METHODS

Research population and sample

Concerning the manner and method by which the size of the random sample was determined, the researchers distributed the questionnaires in the easy way. 105 questionnaire copies were distributed to the sample of the employees of the Federal Financial Supervision Office in Iraq. 98 forms were received back, and 7 of the distributed copies were enslaved due to the presence of errors in some aspects of the questionnaire. The valid sample that was approved for study and statistical analysis was 96 copies.

Validity and reliability of the questionnaire

The validity of the questionnaire is verified in two ways:

Face validity: Validity was measured to ensure the truthfulness of the questionnaire as a tool for data collection. The questionnaire was sent to a group of experts and specialists in the fields of accounting, auditing, statistics, chartered accountant to judge the extent of its apparent and logical validity as a tool for data collection. The questionnaire obtained the approval of experts' opinions are valid and acceptable items.

Statistical validity: It is clear that all the structural validity of the total of the questionnaire is statistically significant at the level of significance (0.05%).

Questionnaire reliability: The stability of the search tool was verified through the Cronbach-Alpha coefficient test for internal stability and for all measures and items of the questionnaire. Therefore, the questionnaire its final form is distinguished by self-reliability with a percentage of (0.966), which makes it.

After the process of collecting the necessary data for the study by its tool, it was analyzed using appropriate statistical methods to test the validity of the research hypotheses.

RESULTS

Analyzing the demographic variables

Educational qualification

From Table 1 it indicates that (22.9%) of the sample members are holders of a master's degree, and (47.9%) of the sample members are holders of doctorate degrees and low degree for diploma.

Table 1. Educational qualification of the participants

Qualification	Percentage	Frequency
PhD	47.90%	46
Master	22.90%	22
High diploma	2%	2
Bachelor	26%	25
Diploma	1%	1

Academic major variable

Table 2 indicates that (62.5%) of the sample members have an academic specialization (accounting), and (18.8%) of the sample members have an academic specialization (legal accounting).

Table 2. Academic major

Academic major	Percentage	Frequency
Accountant	62.5%	60
Banking and Financial Sciences	7.3%	7
Economics	1%	1
Business administration	6.3%	6
Legal accountant	18.8	18
Other	4.2	4

According to the figure 1, indicated that (54.2%) of the sample members participated in training courses related to the International Standards on Auditing, INTOSAI Standards or Iraqi Auditing Manuals inside Iraq. While (62.5%) of the respondents did not participate in training courses related to International Auditing Standards, INTOSAI Standards or Iraqi auditing manuals outside Iraq.

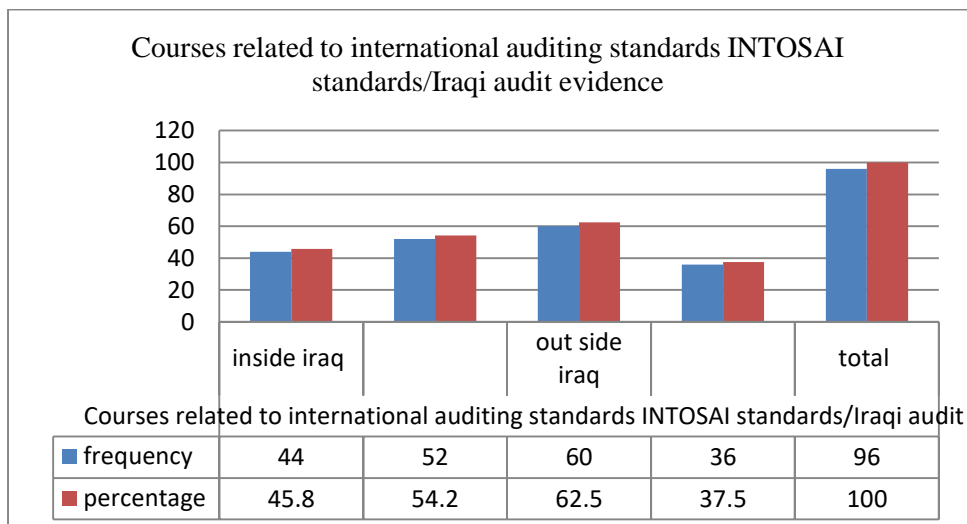


Figure 1. Courses related to international auditing standards INTOSAI standards/Iraqi audit evidence

Descriptive analysis of the questions of the questionnaire's axes

The mean score averages, standard deviations, coefficient of variation and trend of the research sample have been extracted for all axes of the questionnaire. The following tables show the results that were reached from the point of view of the study sample members, and they were as follows:

From the Figure 2, we note that the average mean of the total item of the first axis is heading towards (totally agree) from the point of view of the research sample, where the arithmetic mean (4.2), standard deviation (0.39) and coefficient of difference (9.39).

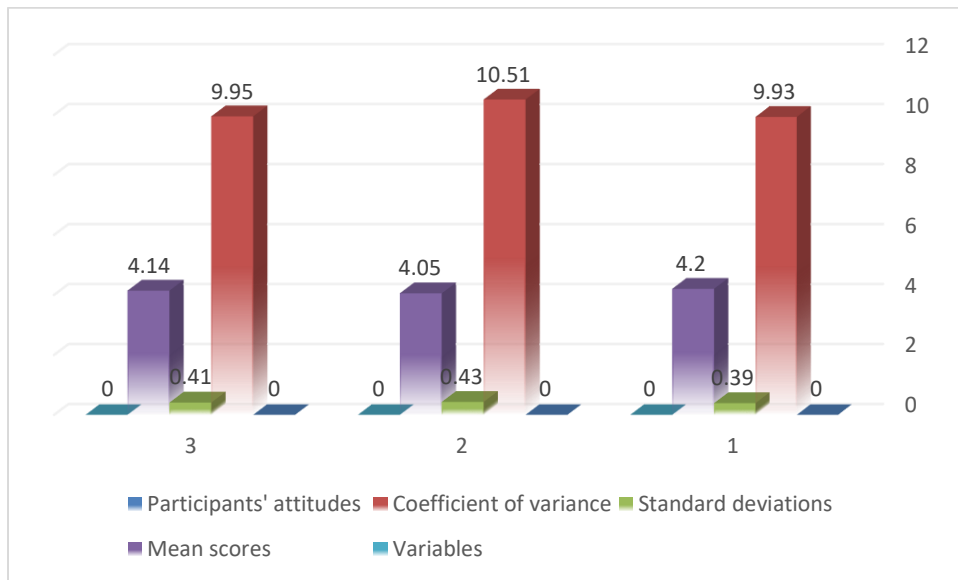


Figure 2. Mean averages, standard deviations, coefficient of variance, and the direction of the research sample for the axes of the questionnaire.

Results of the study's hypotheses testing

The first hypothesis (accounting for social responsibility affects the auditor's report). To test this hypothesis, we will rely on simple regression analysis, as the independent variable is (accounting for social responsibility) and the dependent variable is (the auditor's report). The results of the analysis of variance ANOVA to test the significance of the simple regression, they were as in Table 3.

Table 3 shows that the value of the square of the coefficient of determination ($R=0.20$). It indicates that the variable accounting for social responsibility explains 20% of the variable of the auditor's report, and that the arithmetic F value is (23.71) and by comparing it with the tabular F value with a degree of freedom (1, 94) and its value was (3.94). We note that the arithmetic value of F is greater than the tabular value of F. Therefore, we accept the hypothesis, and this is confirmed by the probabilistic value of the test which scored ($P=0.00$). It is below the significance level (0.05%). Depending on the above explanation's, this refer to that the model is valid for measuring the causal relationship between the variable of accounting for social responsibility (independent variable) and the auditor's report (dependent variable).

Table 3. Analysis of variance ANOVA

Auditor's report variable	Mean squares	R squared	F tabular	P. Value
Regression	3.47	0.20	23.71	0.00
Residual	0.15			

Table 4 presents the simple linear regression coefficients related to the model. It can be noted that the value of the t-test for the accounting for social responsibility coefficient reached (4.87) and its Sig value (P= 0.00). It scored is lower than the significance level (0.05). It indicates that the independent variable, i.e., accounting for social responsibility has a statistically significant effect at the level of significance (0.05) on the dependent variable, i.e., the auditor's report. Furthermore, the Beta coefficient value of this independent variable was (0.49) in the simple regression equation. It signifies that the change is by one unit of the of accounting for social responsibility will change by (0.49) units from the variable of the auditor's report.

Table 4. Simple linear regression coefficients

Coefficients of the independent variable	Standardized Beta Coefficient	Computed t-test	P. Value
Dependent variable	2.02	4.80	0.00
Accounting for Social Responsibility	0.49	4.87	0.00

The simple regression equation, can be represented as follows:
 $Y_2 = 2.02 + 0.49 X$, where,
 2Y: is the dependent variable (the auditor's report)
 X: is the independent variable (accounting for social responsibility).

The second hypothesis

The INTOSAI standards (1700 and 1706) effect of as a mediating variable on the relationship of accounting for social responsibility on the auditor's report. To test this hypothesis, regression analysis will be based on the presence of the mediating variable, where the independent variable is (accounting for social responsibility) and the median variable is (INTOSAI standards (1700 and 1706) and the dependent variable is (the auditor's report).

The Andrew F. Hayes Model (2021) method will be used to test the hypothesis, which is one of the most recent methods for testing and estimating mediation.

1. Andrew F. Hayes Model Test:

- The independent variable (accounting for social responsibility) affects the mediating variable INTOSAI criteria (1700 and 1706) (ISSAI 1700) from Table 5, we note that the independent variable has a significant effect on the mediating variable and this is explained by (av1=0.4276).

Table 5. Andrew F. Hayes Model

Run MATRIX procedure:						
Written by Andrew F. Hayes, Ph.D.						
Documentation available in Hayes (2022).						
Y 2 : av3 : The auditor's report in light of social accounting						
X : av1 : The importance of social responsibility accounting						
M : av4: Commitment to implementing INTOSAI standards No. 1706 and 1700						
Sample Size: 96						
OUTCOME VARIABLE:						
av4						
Model Summary						
R	R-sq	MSE	F	df1	df2	p
.4276	.1829	.1404	21.0384	1	94	.0000

- b) The independent variable (accounting for social responsibility) affects the dependent variable (the auditor's report). Figure 2 below shows that the independent variable has a significant effect on the dependent variable, and this is explained ($av1=0.4488$).
- c) The mediating variable (INTOSAI criteria (1700 and 1706) affects the dependent variable (the auditor's report) in the presence of the independent variable (accounting for social responsibility). Figure 2 indicates that the independent variable has a significant effect on the dependent variable, and this is explained by ($av1=0.2044$, $av4=0.5716$).

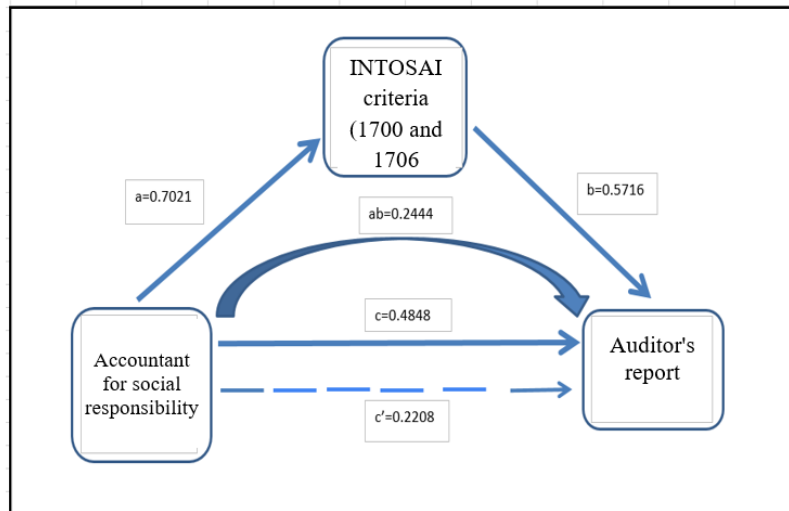


Figure 3. The relationships between the variables and the direct and indirect impact of the variables

The relationships between the variables and the direct and indirect impact of the variables as follows:

From the Figure 3, we notice that

a is the effect of the independent variable on the mediating variable

b is the effect of the mediating variable on the dependent variable

c is the total effect of the independent variable on the dependent variable without the median variable

c' is the direct effect of the independent variable on the dependent variable monitored by the mediating variable

ab is the indirect effect of the independent variable on the dependent variable through the median variable

Figure 3 shows that the effect value of the independent variable (accounting for social responsibility) on the dependent variable (auditors' report) with the mediator variable is significant $c'=0.2208$ and is closer to zero than the effect of the independent variable on the dependent variable without the mediating variable $c=0.4848$. So, the mediating variable is considered to have partial mediation.

To test whether the mediating variable (INTOSAI standards, 1700 & 1706) mediates the relationship between the independent variable (accounting for social responsibility) and the dependent variable (auditors' report). The direction of this relationship is determined by observing the values of the bootstrap confidence intervals, the minimum (BootLLCI = 0.1106) and the maximum (BootULCI = 0.3918) that zero does not mediate these two values. The mediating variable is INTOSAI standards (1700 and 1706) mediates the relationship between

the independent variable (accounting for social responsibility) and the dependent variable (audit procedures) mediates and that its effect is direct positive by ($av4=0.2444$).

DISCUSSION

Demographic characteristics

According to the result showed in table 1, It is clearly that the highest number of answers was by the holders of a doctorate degree, and their number reached (46) out of the total members of the research sample. the researcher opinion, this indicates that the scientific qualifications of the sample members are very high, and this helps in their understanding of the questions of the questionnaire, and this supports and relies on the results and accuracy of the answers to the questionnaire.

Depending on the result showed in table 2, that the highest percentage of participants are majoring in accounting and legal accounting. in my point of view, this indicates that the participants have accounting knowledge of the research variables and have the ability to have a good understanding of the questionnaire's item and axes. This enables them to answer the questions professionally, which supports the quality of the results.

As represented by the results of Figure 1, from the researcher's point of view it demonstrated the comprehensive knowledge of the participants and access to international and local standards. It supports the results of the survey. International and domestic auditing and INTOSAI standards. As for the non-participation in courses outside Iraq, the rate was high, which indicates the need for comprehensive and complete knowledge of international and local auditing standards and INTOSAI standards.

Descriptive analysis of the questions

The result that appears in the figure 2 means that the research participants agree in high degree of the importance of social responsibility accounting.

Table 3 Analysis of variance ANOVA showed result of the first hypotheses; Hence, we accept the previous hypothesis that accounting for social responsibility affects the auditor's report.

Table 4 simple linear regression coefficients, we conclude from the simple regression equation that there is a positive direct significant relationship between the independent variable (accounting for social responsibility), and the dependent variable (the auditor's report). Therefore, the researcher predicts that the impact of accounting for social responsibility generates a change in the form and content of the auditor's report, which indicates an increased interest in the auditor's report under the accounting system for social responsibility.

Clarification of the results showed in Table 5 and Figure 3 on the proof of the second hypothesis of the research, Thus, the hypothesis (the impact of INTOSAI standards (1700 and 1706) as a mediating variable on the relationship of accounting for social responsibility in the auditor's report) is accepted.

CONCLUSIONES

1. One of the principles of the social responsibility audit is to disclose the results of the social audit to be available and announced to all concerned parties in line with INTOSAI Standard No. (1706) regarding the extent of adequate disclosure of the social responsibility of the economic unit.
2. The study found a positive correlation and a statistically significant effect between the accounting for social responsibility and the auditor's report.
3. The mediating variable, i.e., INTOSAI standards (1700 and 1706) has a direct impact on the dependent variable (the auditor's report) with the presence of the independent variable (accounting for social responsibility).
4. There is a positive effect of the mediating variable (INTOSAI criteria 1700 and 1706), which was represented by partial influence relationship for accounting for social responsibility on the auditor's report.

RECOMMENDATIONS

1. The necessity of holding development courses for the employees of the Federal Office of Financial Supervision regarding the importance and impact of accountability for social responsibility on the auditor's report in accordance with the INTOSAI standards (1700 and 1706).
2. The need for the auditor and the bodies working in the Office of Financial Supervision to ensure that a paragraph of "drawing attention" is included in the report and prepared in accordance with the INTOSAI standards No. (1706) regarding the extent of adequate and appropriate disclosure of the social responsibility of the entities subject to audit.
3. Strengthening the accounting, technical and administrative cadres to carry out the work in an efficient manner through their participation in qualifying and development courses in the field of social responsibility accounting and its various activities to contribute in providing the service and assistance to the beneficiary parties.

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