

## Evidence methodology and its importance in supporting the opinion of the external auditor

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**Abstract:** The research aims to demonstrate the impact of the evidence methodology on the opinion of the external auditor by collecting and evaluating the evidence, both quantitatively and qualitatively, to express a technical opinion on the financial statements. It supports it when the report is discussed before the management of the economic unit. In order for the financial statements to be of benefit to the decision maker, the auditor's report on these data must confirm that they are appropriate and reliable. The beneficiaries of the financial statements want the external auditor to make sure that these data are appropriate and reliable. The study started from the problem of the extent to which the external auditor evaluates the evidence obtained, its suitability and sufficiency to express a technical and impartial opinion on the validity and fairness of the financial statements and to determine the necessary evidence, collecting and evaluating them in order to come up with a reliable and reliable opinion of the auditor. And that is through an exploratory study of the opinions of a sample of auditors in the Iraqi auditing offices and companies and in the Office of Financial Supervision, where the research was based on two main hypotheses. Emphasizes that professional care is taken on his part. And the second (the study and analysis of the factors affecting the evidence methodology, including obtaining sufficient and appropriate evidence, helps the auditor to achieve the goals that enhance the credibility of the results of the audit process represented by expressing an opinion).

**Keywords:** Evidence methodology, external auditor opinion

### Introduction

He emphasized the modern concept of auditing, which emerged based on the need to provide a reasonable amount of confidence in the financial statements and statements provided by the economic unit to the beneficiary parties. As the entire audit process is primarily a search for evidence to enable the auditor to formulate a certain opinion, and in the framework of the external audit, the opinion is formed from a whole series of conclusions that are reached by striving to achieve the main audit objectives in verifying the accuracy and reliability of records. Accounting and then reach an opinion on the fairness of the financial statements. It requires the auditor to plan the audit process in a way that enables him to use all audit procedures that he deems necessary to use to collect and evaluate objective evidence, and

given the close link between obtaining sufficient and appropriate evidence and the quality of the audit work represented by expressing a sound, neutral professional opinion of the external auditor, the study focused on the subject of the methodology Evidence in auditing, which emphasizes the necessity of the role that evidence plays in the effectiveness of the external auditor's report, where the importance of this study stems from the importance of the evidence methodology in supporting the auditor's opinion and working to evaluate and develop the audit profession in Iraq by raising the efficiency and skill of the auditor in obtaining evidence for evaluation. And its use in expressing an opinion, that is, evidence is the cornerstone of the audit process according to what was stated in the auditing standard (500), which discusses the process of proof in auditing and its impact on auditors taking their decisions, especially on collecting evidence and the need for the role of the auditor to express a neutral technical opinion It expresses the significance of the financial statements in expressing the reality of the business results and the financial position of the company at the end of the period The research problem: To what extent does the external auditor evaluate the evidence obtained by him, and its suitability and sufficiency to express a technical and impartial opinion on the correctness and fairness of the financial statements and to determine the necessary evidence, collecting and evaluating them in order to come up with a reliable and reliable opinion of the auditor, through two main hypotheses The search on the two basic hypotheses of the following: The first (Evidence methodology affects the opinion of the external auditor on the financial statements, as the evidence methodology provides protection and emphasizes the exercise of professional care by him). And the second (the study and analysis of the factors affecting the evidence methodology, including obtaining sufficient and appropriate evidence, helps the auditor to achieve the goals that enhance the credibility of the results of the audit process represented by expressing an opinion).

## **Literature Review**

### **The concept of proof in audit**

All economic units that the auditors examine, if they were identical in all the surrounding circumstances, it would be possible to set specific detailed rules of proof, so that those who violate them can be held accountable and there is no room for different points of view. But this assumption is far from reality because there are many differences, including in the type of customer, the size of the business, the efficiency of the staff, the organization and management, the accounting and control systems, etc., and for all of this the auditors were unable to set unified rules of proof, and all that could be done was to draw broad lines to guide members The profession while giving wide freedom to take practical actions and decisions according to their experience and personal appreciation in the special circumstances of the economic unit under scrutiny (Sulaiman, 2014: 323).

The study of the process of establishing proof of the truth or falsehood of the issues contained in the final financial statements is not limited to conformity with reality, but goes beyond it to conformity with the assumptions, principles and generally accepted accounting systems, and with the basic laws and methods of working in projects, with the benefit of theoretical honesty along with honesty Realistic, and the controller of truth is consistency, coherence and clarity, and realistic and theoretical honesty on this basis is a target for proof in scrutiny. Evidence is related to knowledge and it differs from the beliefs in which people believe without evidence of agreement or inability to evidence, just as proof in scrutiny tends towards facts, and there is no truth without evidence. Therefore, proof with evidence is an indispensable necessity to prove it, as it is not done without evidence, but rather loses its basic characteristics and turns into beliefs if it is not accompanied by evidence, or it may turn into a mere impression and that honesty consists of matching between belief and reality, and that the honesty obtained by

the auditor is proven. The structure case, with conformity and honesty that it achieves without conflict, and consistency with the previous information ranges between probabilistic honesty and certain honesty, which are the limits of honesty that the auditor aims to prove (Jaber: 5, 2004).

Where the international professional and scientific groups emphasized the importance of evidence in auditing, and the International Auditing Standards Committee (IASC) of the International Federation of Accountants (IFAC) indicated that (the auditor must obtain appropriate and sufficient audit evidence by performing internal control tests and basic procedures to enable him to reach reasonable conclusions about them. as a basis for expressing his opinion on the financial statements) (Mohammed, 2008: 19).

Evidence for the formation of judgments, the auditor must not exercise his own "inclinations" but rather his "judgment experience," and this judgment must be guided by sound audit principles, including a comprehensive study of evidentiary issues. The auditor requires evidence for the purpose of judging in a rational and rational manner the financial statements submitted to him (Lessambo, 2018: 155).

Therefore, the language of proof is defined as establishing the argument and confirming the right in the evidence, or it is the confirmation of the right with evidence (Ibn Manzur, 1959: 346). As for the evidence (Evidence) in the audit profession, it means everything that the auditor can obtain from proof that he can support. His neutral technical opinion on the validity of the financial statements, (Abdullah, 2010: 127).

The proof function is based on the existence of some kind of connection between the financial statements of the company under audit and the thought and spirit of the auditor himself, which usually depends on a set of evidence that is evaluated with his knowledge, and in the light of his independence and personal experience. It is important in the proof process involved in the audit process to provide a link between the various evidence and the purpose to be proven, to avoid reaching false conclusions and to continue searching for additional evidence that supports the results reached by the auditor (Bin Abdullah and Haroun, 42: 2019).

In order to develop and expand the circle of interest in evidence in auditing, by setting the basic assumptions of the proof process, a starting point has been set for attempts at theoretical framing of auditing in general and for proof in particular (Al-Barwari, 2008:46).

And any evidentiary issue may be defined as evidence, provided that it is reasonable enough to substantiate the proposition. The concept of proof can be divided into two different parts: (Smileliauskas, 1990, 408)

- Confirmation of speech about the evidence, is the evidence through which a final proposal is created.
- And the supporting evidence, is evidence that does not prove the proposition but only makes it more amenable to adhering to it.

We can define proof (it is the process of collecting and evaluating evidence to reach a certain level of confidence and degree of accuracy in accounting records, data and financial statements, and enabling the formation of an impartial professional opinion about them) and the purpose of proof is to convince the auditor of the validity of the existing data and information and that it is. It reflects the actual reality of the company.

Al-Qaisi identified the audit evidence within the following categories (Al-Qaisi, 1998:87).

#### **1. Physical Evidence:**

They are the proofs that are obtained by direct observation. Examples include inventorying treasury and cash, and visiting project sites.

#### **2. Testimonials and Evidence:**

Evidence obtained from others through oral or written statements. And sometimes the auditors need this type of proof from the beneficiaries of the services.

### 3. **Documentary evidence:**

It contains files, reports, documents, work manuals, instructions, administrative orders, and others.

### 4. **Analytical Proofs:**

It is the evidence that is built through the analysis of information obtained from other sources. An example of this is the study of financial statements critically and contemplatively, and the use of cost-benefit analysis methods in the performance audit.

There is another type of proof, which is the presumption. The presumption in scrutiny is defined as all the facts that are presented to the human mind to enable it to make a specific decision on a controversial topic (Al-Matarneh, 177:2006).

### **Evidence methodology**

Provides the auditor with a roadmap or detailed blueprint for carrying out the process carefully in order to achieve the desired outcome. Although any process will lead to a result, a process with a detailed methodology that supports it will produce a valuable result. All too often, more time is wasted correcting problems and filling in gaps in a process that was not thought through from the start (Mainardi:2011, 27). There is a framework within which auditors can exercise their own judgment, and there are professional standards that they must consider when arriving To their opinions, there must be a basis for examining the evidence against some criteria, evaluating them, and deciding the conclusions that can be drawn from them.

The effect of the evidence on the auditor's mind is what is important, and whether this evidence takes the auditor to a sufficient state of confidence about the issues that must be taken into account so that the report conveys the benefit that the audit aims to achieve. Therefore, anything that has an impact on the evidentiary issue that can have an impact on the auditor's mind in terms of its evidentiary quality must be considered (Flint, 1988:107).

Mautz and Sharaf (1961) recognized the important role of philosophy in shaping the methodology of proof and introducing the concept of assertions by establishing definitions of auditing, auditing beliefs, and justified assertions. The authors (Mautz, Sharaf) developed the audit methodology to deal with real problems and issues with the following steps: (Mautz, Saraf, 1961:27)

1. Defining (accepting) the problem (the need to audit)
2. Note the facts related to the problem
3. Detailing the complex problem into partial problems
4. Determine the evidence related to each partial problem
5. Selecting the audit method that can be used and developing appropriate procedures
6. Implementation of the audacity to obtain evidence.
7. Evidence evaluation
  - a. In terms of relevance and health
  - b. B. In terms of the impact
  - c. of additional problems
  - d. T. In terms of making judgments

The authors (Mautz and Sharaf) also tried to make a comparison of the process of proof in a group of branches of knowledge (pure sciences, law, natural sciences, history) with verification (Al-Qaisi, 10:1998).

Flint developed a fairly clear sequence of the audit investigation process and a list of rules of evidence indicating how the investigation process should be carried out. The process of planning the investigation, collecting and evaluating evidence in the case of repeated audits

with consistent terms of reference, such as the annual audit of the company's accounts, may be more organized and standardized than some other audits, but in principle all audits are the same and the process requires the following sequence (Flint, 1988:109):

1. Determine the objective of the audit.
2. Planning the investigation and determining the evidence that must be obtained.
3. Conducting an investigation and collecting evidence.
4. Evaluation of relevant, competent, sufficient and convincing evidence.
5. Draw conclusions from the evidence (rational deduction, arithmetic, comparison)
6. Judging the information obtained.
7. Drafting the report or opinion.

Since the evidence methodology is directed directly to collecting appropriate and reliable audit evidence to enhance the presentation of an opinion on the accounts and financial statements, in order for the evidence to be carried out rationally and guidingly, and for the validity of the link between the evidence and the purpose required to be proven, the proof process must be established on a systematic basis to raise and increase the objectivity of the evidence. Al-Qaisi is an approach that is considered a way to raise and increase the objectivity of the evidence, which includes the following steps: (Muhammad, 2015: 259/269)

1. Defining the objective of the audit and describing this objective.
2. Determining the size of the medium subject to the audit.
3. Determining the degree or extent of evidence needed for each hypothesis to reach the desired opinion for the purpose of proving or denying the hypothesis.
4. Choosing the type of evidence and determining the amount of evidence that is needed to the degree of accuracy and level of confidence.
5. Determining the audit procedures necessary to provide the types and quantities of evidence required.
6. Implementing audit procedures and collecting evidence
7. Evaluating the collected evidence, comparing and linking them, and then arriving at a conviction regarding its sufficiency and strength in proof. If conviction is not reached, the proof process is reconsidered by obtaining new evidence.

The two researchers believe that if all these things are confirmed and considered, then the auditor has evidence that the realistic data in the financial statements are reliable. This will enable the auditor to express an opinion about the credibility and fairness of such statements. Therefore, the evidentiary issue is the things through which facts or assertions are formed or visualized: that is, they are (a wall of facts or affirmations). From this point of view, general ledgers, vouchers, accounting tables, and even explanations from client officials and employees are just things before they are evaluated by auditors and become a matter of proof after evaluation (Toba, 2014:8\_9), so the philosophy of proof is based on the rule. The well-known jurisprudence (doubt is the path of certainty) on the basis that there are statements and lists that in reality represent a picture of the financial situation or a product of operations, and that there is an existing possibility that these statements and results are incorrect based on the administration's interest in distorting them. Putting it in a place of testing and auditing based on collecting, evaluating and linking the evidence. Accordingly, a number of factors and principles should be available in the process of proof and the development of the necessary hypotheses and general and procedural rules.

#### **Factors affecting the Evidence methodology**

Evidence is affected by many factors surrounding the audit process, and the factors may be related to the community under audit or to the work of the auditor. The most prominent of these factors are the following:

1. **The nature of the accounting operations and societies subject to audit.**



The most important characteristic of the accounting process is that the accuracy and objectivity of the proof may be at the expense of the objectivity and accuracy of the accounting measurement. Just as the accounting information is limited by the assumptions and principles on which it is built, which makes many of the values in it do not match reality, such as (net profit may not be a single indicator of performance) In addition, some of the accounting figures provided by the information are subject to personal limitations and judgments, and therefore it is difficult to reach absolute proof, if not impossible. Accounting societies are distinguished from other statistical societies by unique characteristics, most notably: (Al-Qaisi, 79:1998)

- The phenomenon of diversity in accounting vocabulary (such as the diversity of documents, transactions or processes, each of which has characteristics, procedures and risks).
- B. The phenomenon of temporal and spatial diffusion of the vocabulary that makes up the accounting community.
- T. The phenomenon of dispersion in the distribution of values in the accounting community, most accounting errors have a material impact, which often marks them with the character of excellence.

The phenomenon of zero and anomalous balances for deleted transactions.

All of these may affect the methods of obtaining, evaluating and drawing conclusions about them.

## **2. Using statistical methods in auditing**

After using the test method, the auditor can no longer testify to the integrity and validity of the financial statements, but expresses his opinion on the fairness of what these lists contain in light of the accounting principles and approved standards. Therefore, the auditor does not absolutely deny the occurrence of errors and manipulation, meaning that he does not seek to obtain complete and absolute certainty, but rather tries to abolish reasonable doubt. in the performance of his duty. Although this issue has not been resolved, at least by the judiciary, the reliance on samples taken in a scientific way makes it the strongest defense before the courts (Al-Quraishi, 117:2011 (118\_)).

## **3. The use of computers in accounting and auditing work**

The use of electronic systems led to the expansion of the scope of evidence to include electronic evidence such as (electronic documents, fingerprints and electronic messages, digital signatures, digital certificates, which did not exist under manual systems). The computer also entered the auditing work itself and posed a major challenge to the audit profession and one of the most prominent The effects on audit procedures and methods are the absence of foreseeable audit trails. Therefore, the auditor should develop his scientific and practical level and the high costs of work due to the use of computers (Mohammed, 2014: 21 (22\_)).

## **4. Expansion of audit scope**

The development that took place in the practical life of the facility was reflected in the development of auditing itself to keep pace with these developments, as new concepts emerged such as the emergence of performance auditing, social auditing and environmental auditing, and that the concept of proof in these forms of auditing is the same as in financial auditing, but it differs in details and focus in financial auditing. , There is a need for evidence of the assurances included in the financial statements, and in the performance audit, the attention is focused on whether the objectives were achieved and the resources were obtained in an economic way and whether they were used efficiently, and then not paying attention to errors and accuracy in the financial statements (Hamoudi, 79: 2018).

**Principles of the evidence methodology** Those interested in auditing and professional organizations sought to identify a set of evidence principles that must be observed by the auditor and in order for it to be a correct and sound process, namely (Muhammad: 19:2014):.

1. The principle of the auditor's impartiality, which means that the auditor should be independent of the entity subject to auditing and not subject to its authority, and that he has no material or moral interest in it, and that his prior opinion of that entity does not have any effect on the results of his work.
2. The principle of objectivity of evidence, ie, the possibility of verifying and measuring the evidence. The evidence provides the means that can be used to verify the measurement, such as purchase lists, shipping lists, and so on.
3. The principle of integration of evidence, as the available evidence must be reinforced with other evidence that exists or is deduced by the auditor from its internal or external sources.
4. The principle of the auditor's freedom of evidence, which means the auditor's freedom to access all documents, records, and data, and submit any inquiry to the unit's management and employees.
5. The principle of relative importance in determining the places of proof to which the auditor's effort is directed based on their relative importance in order to save effort, time and cost.
6. The principle of sufficiency of evidence.
7. The principle of efficacy of evidence.

#### **General rules of evidence methodology.**

In the evidence process, a set of rules related to the quantity and quality of evidence to be obtained, the strength and appropriateness of such evidence, or with regard to evaluating the collected evidence to reach final results regarding the impartial technical opinion, are taken into account. The most important of these rules are:

##### **1. Independence of the directory source**

When obtaining evidence from independent external sources such as (certifications), it provides a greater degree of confidence and reasonableness for the purposes of proof than those that are secured within the unit such as (documents prepared by the client). Careful in determining the external source of the evidence and the extent of its independence (Rifa'a, 2017: 70).

##### **2. How to obtain evidence**

The evidence obtained by the auditor through direct personal knowledge (such as the physical inventory or observation) is more convincing than that obtained indirectly, such as (inquiry or questionnaire) (Shiha, 174: 2015).

##### **3. Circumstances in which the evidence was obtained**

Where we find that the sales invoice prepared in satisfactory conditions of internal control enjoys greater safety than that prepared in weak internal control conditions (Sulaiman, 2014:149).

##### **4. The nature of the paragraph subject of the audit**

Whenever the audit methodology involves complex accounting treatments, or it involves unusual administrative or technical procedures, or it is of an emergency or incidental nature, care must be taken to audit and prove it more than other paragraphs (Said, Ahmed, 106: 2013).

##### **5. Thanks to the internal control system**

There is no doubt that the preparation of financial statements in the presence of a strong and effective internal control system, this provides an appropriate level of confidence in the accounting data and financial statements and vice versa (Saraya, 274: 2007).

## 6. Economic cost

Usually, collecting a large amount of evidence is an expensive process. When determining the amount of evidence needed in a particular situation, the auditor must take into account the cost of collecting this evidence. As a rule, there must be a logical relationship between the cost of obtaining evidence and the usefulness of the information obtained. , If two or more indicators are of equal importance, the decisive factor for choosing one night over another is the low cost of obtaining it (Al-Alusi, 266: 2007).

## 7. Physical evidence

Evidence that takes a physical form, such as documents, documents, or written assurances, is stronger than non-material evidence such as oral inquiries and comparisons (Zuca, 2015:703).

### The basic assumptions of the evidence methodology

These assumptions mean the main axes that the auditor seeks to prove or deny, and on the basis of which the auditor sets his procedures, then collects evidence and through evaluating them, he arrives at the results, and from these assumptions (Said and Ahmed, 107: 2013):.

- a. The specific accounting procedures used by the unit management are approved procedures.
- b. B. The procedures used are appropriate in the circumstances.
- c. T. That the accounting policies are used in a homogeneous manner, or that the results of a change in any policy have been disclosed in accordance with generally accepted accounting principles.
- d. The financial statements include all the necessary information that does not make them misleading.
- e. The absence of any material uncertainties affecting the development of any of the elements under audit.

### Evidence in the financial statements

This type of evidence is called the term (evidence of proof), and the evidence includes different types of information that auditors use to express their opinions (Alsahl & Kandeh, 2020:9). Al-Sabban and Hilal see the evidence of proof that provides us with the means to reach the certainty of knowledge, not just belief, as it is the key to the truth, which means conformity with reality (Al-Sabban and Hilal: 166, 1998). The auditing standards state that auditors must obtain evidence to support their opinions. In 2010, the International Audit and Assurance Standards Board (IAASB) updated two standards regarding audit evidence. These two standards are: ISA 500 Audit Evidence and ISA 501 Audit Evidence Additional considerations For certain items, ISA 500 requires auditors to meet the expected minimum standards for the audit evidence they collect on which to base their professional opinions and ISA 501 provides additional guidance to support ISA. 500 so that auditors have examples along with specific test criteria for specific items. Specific items discussed in ISA 501 include evidence of financial statement account balances and disclosures (Zakari&Ahmed, 2014:2). The American Institute of Certified Public Accountants (AICPA) stated that the evidence includes all the data in the financial statements and all other information available to the auditor that reinforces these financial statements and is related to these financial statements. Through this information, a judgment is reached by the auditor about the significance of the financial statements and the extent of Its honest and fair representation of the financial position and business result. It is noted from this definition that the first part (financial statements) are evidence available to the auditor and can be accessed directly and include accounting records and documents. The second type includes evidence that is created to meet the auditor's needs and includes information provided by management, workers and external certifications. (Al-Thunaibat, 191: 2009).



Audit evidence is considered as factual and collectable information, and it includes (accounting data, information and other supporting facts available to the auditor) that can direct him to the conclusion on which his opinion is based. Without reliable evidence, it will be difficult for the auditor to determine whether the financial statements show a true and fair view, and this requires the auditor to consider the quality and quantity of evidence required to guide his opinion on the financial statements (Agwo&Amangala,2020:2). Based on the evidence collected, the financial auditor will understand the audited company, its environment and internal control systems, and will detect distortions in the level of assertions (Mironiuc, et al, 2012:6). Therefore, different audit institutions require different evidence, and all audit conclusions reached by the auditor must contain reasonable and sufficient evidence. Therefore, audit evidence is very important for auditors in the audit process. In order to reduce audit risk and improve audit quality, auditors should pay more attention to collecting evidence (Chen et al, 2008: 2877).

Because of the above, the evidence can be defined as the cornerstone of the audit process, and the formation of judgments that the auditor concludes are justified only when supported by an evidentiary evidence.

#### **Methods of obtaining evidence**

The objective of the methods of collecting evidence is to collect sufficient and appropriate audit evidence to support the work and opinion of the auditor in the facility. It may vary and the techniques used and the chosen methods are determined according to the conditions and phenomena studied. Table No. (1) shows the methods of obtaining the necessary evidence

**Table (1)**  
**Methods of obtaining evidence**

<b>Method</b>	<b>What is meant by</b>	<b>The procedures followed in it</b>
1. Actual inventory	Verification of the integrity of the objective procedures of the inventory examination of tangible assets: do the assets exist	1. Verify the implementation of actions 2. Carrying out critical tests on the safety of the existing 3. The link between sales and inventory 4. Comparison of sales and inventory 5. Link between purchases and inventory
2. Inquiries	Obtaining information from knowledgeable people from inside and outside the facility and is considered one of the most widely used methods.	1. Inquiries regarding financial or non-financial data. 2. Inquiries from the customer through responses to certain questions 3. Formal written inquiries addressed to a third party and oral inquiries directed to individuals within the facility.
3. Accounting audit	Auditing the accounting operations (technically) and the extent of compliance with the generally accepted accounting principles and following the proper accounting treatments in registering in the books	Follow up the operations and ensure the correctness of the computer processing and accounting guidance and the extent of compliance with the generally accepted accounting principles
4. Documentary audit	Checking the documents supporting the operations in terms of their fulfillment of the	1. Ensure that the document is real and not forged 2. Verify where the document is

	<p>ideal conditions and it is considered one of the most widely used means of proof because the documents are one of the most widespread types of evidence.</p>	<p>certified by the responsible person (the presence of employee signatures).</p> <ol style="list-style-type: none"> <li>3. Ensure that the document is for one of the facility's operations and not a personal document.</li> <li>4. Ensure that the transaction is recorded in the books and has been correctly posted to the relevant accounts</li> <li>5. Inspecting all sub-documents related to the process, the original document (purchase invoice) and sub-documents (purchase requisition, purchase order, inspection and receipt minutes)</li> </ol>
5. Account audit	<p>Checking operations mathematically, including tracking numbers from the beginning of registration in the documents until they are shown in the final lists, and ensuring the correctness of the calculations for them.</p>	<ol style="list-style-type: none"> <li>1. Examine the documents supporting the operations to ensure that the calculations are correct</li> <li>2. Accounting audit of the journals and checking the transfer of totals from one page to another.</li> <li>3. Check the posting from the general journal to the ledger and in reverse to discover any carryover amounts that do not have daily entries.</li> <li>4. Checking the trial balance in terms of the correctness of placing the amounts on the concerned side, the correctness of the transfer of balances, and ensuring the arithmetic balance.</li> </ol>
6. Request a certificate from the administration	<p>It is a certificate requested by the auditor from the management to verify a specific thing. The auditor is concerned for the following reasons:</p> <ol style="list-style-type: none"> <li>1. It indicates the management's awareness of its responsibilities and duties, and its knowledge of all operations.</li> <li>2. It is considered evidence to be presented to the courts to deny any negligence or negligence attributed to him.</li> <li>3. It is considered a guide for the auditor to rely on in the absence of an effective internal control system.</li> </ol>	<ol style="list-style-type: none"> <li>1. The auditor submits a request to the administration for the information he deems necessary.</li> <li>2. The administration responds to the auditor to communicate between them in writing and in accordance with official procedures.</li> </ol>
7. Analytical procedures	<p>Matching the amounts included in the final lists of the audited facility with amounts expected by the auditor in light of his</p>	<ol style="list-style-type: none"> <li>1. Setting a forecast for the accounts balance (or percentage).</li> <li>2. Determine the amount of differences or differences from what is expected and</li> </ol>

	experience and other prevailing circumstances, which provides useful evidence for audit purposes	which can be accepted without examination. 3. Comparison between the company's account balances (or ratios) with those expected. 4. Examination of significant differences or deviations from expectations
8. Endorsements	Request a statement or declarations obtained by the auditor from external parties dealing with the facility. 1. Positive endorsement, in which the client's balance is mentioned and he is asked to certify it. It is preferable to use it if the company's internal control system is weak. 2. Negative authentication in which the client's balance is mentioned and asked to respond in case of objection. It is preferable to use it if the internal control system is strong 3. Blind authentication in which the balance is not mentioned and the customer is asked to mention his balance with the facility, which is considered the best type of authentication	1. The approval requests must be issued to others by the management of the institution because the auditor does not have the legal capacity towards others, which gives him that authority. 2. It shall be prepared by the auditor himself or by assistants, and it shall be in the name of the establishment. 3. It is sent to the parties whose testimony is to be requested. 4. To respond to the address of the auditor. 5. Scan very carefully.

Source: Prepared by the two researchers based on (Al-Waqad, Wedyan, 121: 2010/122).

The two researchers believe that the auditor is a technical searcher of the truth who lacks evidence, and the evidence needs convincing means of proof with the evidence to the level of certainty so that he is convinced and trusts the data and information presented to him

### **The external auditor**

We should first address the external audit, then the external auditor, and the external auditor's report:

#### **1. External Audit**

External audit defines that it is a critical process of the final financial statements by examining all accounting books and records and verifying the extent to which the elements of the financial statements match their actual reality. generally accepted accounting principles and accounting standards (Balios,2020:213).

The audit process includes the three components (examination, verification, and report): (Mahmoud et al., 2011: 19).

**a. Examination:** To ensure the correctness of the measurement of the operations that have been recorded, analyzed and classified into an examination (accounting measurement).

**B.Verification:** The ability to judge the validity of the financial statements as a sound expression of business results during a specific period. It is similar to the economic events of the project.

**T.Report:** Elaboration of the results of the examination and verification and their proof in a written report submitted to the users of the financial statements.

**The objectives of the external audit** (Al-Yawar, 162: 2020)

- a. Enhancing the degree of confidence of the targeted users in the financial statements, and this is achieved through the auditor expressing his opinion on whether the financial statements are prepared in all important respects in accordance with the applicable financial reporting framework
- b. Obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, which enables the auditor to express an opinion on whether the financial statements are prepared in all significant respects) in accordance with an established framework for preparing financial reports.
- c. Reporting of financial data and communication to users or administration, beneficiary parties outside the economic unit.
- d. Identifying and assessing the risks of material errors.
- e. Obtaining sufficient and appropriate audit evidence.
- f. Form an opinion about the financial statements based on the conclusions that obtained from the audit evidence obtained.

Due to the increasing importance of the external auditor's report, and as a result of the increasing demand for the final product of the audit process, which is the external auditor's opinion on the financial statements. Therefore, we will address the external auditor's report through the following:

## **2. External auditor**

The external auditor is the person who audits the accounts and activities of any institution, and this auditor is from outside the work structure of these institutions subject to the audit. (2018).

## **3. External auditor's report**

The external auditor's report receives wide attention by many parties that seek to confirm the credibility and fairness of the financial statements on which they base their investment decisions. And documents, inquiries, notes and other supporting evidence that he deems necessary, and the report is the written document that must be referenced to determine the responsibility of the auditor, and the auditor's opinion about the accounting data is to give the value and confidence of these financial statements. (Sesalem, 37: 2018)

Where the importance of the auditor's report stems from being a tool that serves many different groups that use the audited financial statements, as these groups took the auditor's report very carefully, because of their reliance on it in making their decisions and drawing up their current and future policies and plans, and the importance of the auditor's report stems from Being the means through which the auditor can express his opinion about the fairness of the financial statements.

## **Types of opinion in the auditor's report**

The auditor informs the users of the financial statements about his opinion about those financial statements during his evaluation period, as these users rely on his report to ensure the comprehensiveness of the financial statements, their consistency with the approved accounting principles, and the integrity of their presentation.

There are various types of opinions expressed in the auditor's report that can be divided: (Aino 2015: 55/56).

### **1. Clean Report (Unreserved)**

This type of report is used if the following conditions are met:

- a. Following the three general standards (neutrality, critical professional care, and scientific qualification).

- b. Gather sufficient evidence and the auditor performs the audit in a manner that enables him to indicate that the three standards of field work have been adhered to (planning, studying internal control systems, obtaining sufficient evidence).
- c. The financial statements have been prepared in accordance with the approved accounting principles, which means that there should be some appropriate disclosure in the attached notes and the rest of the aspects of the financial statements.
- d. There are no cases that require adding explanatory paragraphs or modifying the language of the report.

## 2. Conservative Report

The auditor cannot express a clean opinion when one of the following cases exists:

- There is a limitation of the auditor's scope of work;
- There is a lack of agreement with management about the financial statements (inclinations of accounting policies, the way they are applied, or the adequacy of disclosures in the financial statements).

## 3. Negative report

A negative opinion is used only when the auditor believes that the financial statements as a unit are misrepresented or misleading and that they do not fairly express both the financial position or the results of operations and cash flows in accordance with approved accounting principles.

## 4. Refusal to express an opinion

A report is issued in which the auditor refrains from expressing his opinion in the event of his inability to abstain from the truthfulness of the financial statements. The necessity of abstaining from expressing an opinion may be due to the existence of limits on the audit field or the auditor's lack of impartiality as determined by the Code of Professional Conduct

**(The exploratory field study to view the research sample and test hypotheses)**

### Description of the research sample

In order to identify the evidence methodology and its importance in supporting the opinion of the external auditor from the point of view of auditors, chartered accountants and practitioners who represent the research sample, the necessary information was collected from them by designing a questionnaire in the form of research questions. The questionnaire was distributed On the research sample working within the government sector, represented by the Financial Supervision Bureau, working in the private sector, represented by private auditing offices and companies.

### Descriptive statistics for the questionnaire form

options, as each paragraph of the form has (five options from the answer) with weights that are (Fully Agree = 5, Agree = 4, Neutral = 3, Do Not Agree = 2, Totally disagree = 1) The fact that the paragraphs of the questionnaire were designed in a positive format and in light of the weights, the mean weighted for the answers of the survey sample is calculated, and then the degree of agreement and direction is determined according to the following table:

table(2)

**Weighted average intervals for response trends**

Approval degree (direction of answers)	Weighted average periods
I don't totally agree	1.00 - 1.79
I do not agree	1.80 - 2.59
neutral	2.60 - 3.39
Agreed	3.40 - 4.19
Totally agree	4.20 - 5.00



And for the ease of dealing with the axis paragraphs in the questionnaire form when conducting descriptive statistics and the rest of the statistical analysis of the questionnaire form, it will be encoded with the symbol X, and its paragraphs take the sequence from (1-15) with the number of its paragraphs, In detail, my agencies:

**Table (3)**

**Paragraphs of the questionnaire form for the methodology of evidence in external auditing**

<b>Paragraph symbol</b>	<b>phrases (paragraphs)</b>
<b>X1</b>	Evidence is the essence of the audit process.
<b>X2</b>	The method of proof differs from evidentiary evidence.
<b>X3</b>	Proof methodology increases the characteristic of observation about important and valuable evidence.
<b>X4</b>	Planning before starting the evidence process contributes to obtaining efficient and sufficient evidence
<b>X5</b>	Evidence varies for different audit objectives.
<b>X6</b>	The experience and competence of the external auditor affects the evidence process in terms of determining the procedures and means of proof.
<b>X7</b>	The experience and efficiency of the external auditor affects obtaining strong and efficient evidence.
<b>X8</b>	The experience and competence of the external auditor affects the number of proofs that can be obtained.
<b>X9</b>	The impartiality and independence of the external auditor is related to the evidence process.
<b>X10</b>	To obtain the evidence, the external auditor shall take into account the economic cost of the evidence
<b>X11</b>	Relative importance has a role in obtaining evidence.
<b>X12</b>	Direct evidence obtained by the external auditor through personal knowledge is more convincing than those obtained indirectly.
<b>X13</b>	Evidence from external sources is more reliable than the evidence obtained by the auditor by the client.
<b>X14</b>	Evidence under conditions Strong internal control is more sound than that prepared in weak internal control conditions.
<b>X15</b>	Written and documentary evidence is stronger than oral evidence and comparisons.

Source: prepared by the two researchers

In order to find out the answers to the sample trends for each paragraph of the questionnaire, ratios, frequencies, arithmetic means, and standard deviations were used, and the results were as follows:

**Table (4)**

**The answers of the research sample to the paragraphs of the questionnaire  
(methodology of evidence in external auditing)**

N		the answers										Arithmetic mean	standard deviation	degree of approval
		I don't totally agree		I do not agree		neutral		agree		Agreed Totally				
		1		2		3		4		5				
		s	%	s	%	s	%	s	%	s	%			
1	X1	0	0.0	0	0.0	4	3.1	5	42.6	7	54.3	4.51	0.561	Agreed Totally
2	X2	0	0.0	1	0.8	5	3.9	5	43.6	6	51.9	4.47	0.613	Agreed Totally
3	X3	0	0.0	1	0.8	5	3.9	5	40.3	7	55.0	4.50	0.614	Agreed Totally
4	X4	0	0.0	0	0.0	2	1.6	5	45.8	6	53.9	4.52	0.532	Agreed Totally
5	X5	0	0.0	1	0.8	1	0.8	5	40.3	7	58.1	4.56	0.558	Agreed Totally
6	X6	1	0.8	0	0.0	8	6.2	6	49.6	5	43.4	4.35	0.669	Agreed Totally
7	X7	1	0.8	0	0.0	3	2.3	7	58.9	4	38.0	4.34	0.566	Agreed Totally
8	X8	1	0.8	0	0.0	5	3.9	6	51.7	5	43.4	4.37	0.638	Agreed Totally
9	X9	1	0.8	0	0.0	5	3.9	6	48.1	6	47.3	4.41	0.645	Agreed Totally
10	X10	0	0.0	1	0.8	3	2.3	5	43.6	6	53.9	4.50	0.588	Agreed Totally
11	X11	1	0.8	0	0.0	1	0.8	6	46.5	6	51.9	4.49	0.601	Agreed Totally
12	X12	0	0.0	0	0.0	4	3.1	6	49.6	6	47.3	4.44	0.558	Agreed Totally
13	X13	0	0.0	0	0.0	1	0.8	6	47.3	6	51.9	4.51	0.517	Agreed Totally
14	X14	0	0.0	0	0.0	1	0.8	5	44.2	7	55.0	4.54	0.516	Agreed Totally
15	X15	1	0.8	0	0.0	1	0.8	5	41.9	7	56.6	4.53	0.600	Agreed Totally
Arithmetic mean and standard deviation												4.47	0.324	Agreed Totally

Source: Prepared by the two researchers based on the results of the spss program.

It is noted from the table the frequencies of the answers of the sample vocabulary, the arithmetic means, the standard deviations, and the degree of agreement for the paragraphs of

the questionnaire. The table also shows that the answers of the sample search for the paragraphs of the questionnaire were mostly distributed between two options (agree, completely agreed) with large numbers and ratios that tended in most of the paragraphs to the answer option completely agreed. Compared with the rest of the other answer options, the questionnaire paragraphs as a whole obtained an arithmetic mean (4.47), which indicates the degree of agreement of the research sample with (totally agreed) on the paragraphs of the axis as a whole and its importance for measuring (methodology of proof in auditing) and with a standard deviation of (0.32).

Whereas, the arithmetic mean values of the paragraphs (methodology of proof in external auditing) were as follows:

1. The value of the computer mean for the paragraph (evidence, the essence of the audit process) reached (4.51), which is greater than the value of the hypothetical mean, meaning that the trends of the sample members were towards complete agreement at a rate of 54.3%) and towards agreement at a rate of (42.6%).
2. The value of the arithmetic mean for the paragraph (the method of proof differs from the evidence of proof) reached (4.47), which is greater than the value of the hypothetical mean, meaning that the trends of the sample members were towards complete agreement at a rate of (51.9%) and towards agreement at a rate of (43.4%).
3. The value of the arithmetic mean for the paragraph (the method of proof increases the characteristic of the observation about the important evidence and the value) was (4.50), which is greater than the value of the hypothetical mean, that is, the trends of the sample members were towards complete agreement at a rate of (55.0%) and towards agreement by (40.3).
4. The value of the computer mean for the paragraph (planning before starting the proof process contributes to obtaining efficient and sufficient evidence) was (4.52) which is greater than the value of the hypothetical mean, that is, the trends of the sample members were towards complete agreement at a rate of 53.5% and towards agreement by (%) 45.0).
5. The value of the arithmetic mean for the paragraph (evidence differs according to the different objectives of the audit) was (4.56), which is greater than the value of the hypothetical mean, meaning that the trends of the sample members were towards complete agreement at a rate of 58.1%) and towards agreement at a rate of (40.3 %).
6. (Experience and efficiency of the external auditor affects the proof process in terms of determining procedures and means of proof) (4.35), which is greater than the value of the hypothetical mean, meaning that the trends of the sample members were towards complete agreement at a rate of (43.4%) and towards agreement at a percentage of (49.6%).
7. The value of the computer mean for the paragraph (the influence of the experience and efficiency of the external auditor in obtaining strong and efficient evidence) was (4.34), which is greater than the value of the hypothetical mean, meaning that the trends of the sample members were towards complete agreement at a rate of 38.0%) and towards agreement by (58.9%). )
8. The value of the arithmetic mean for the paragraph (the influence of the experience and efficiency of the external auditor on the number of proofs that can be obtained) was (4.37), which is greater than the value of the hypothetical mean, meaning that the trends of the sample members were towards complete agreement at a rate of (43.4 % and towards agreement at a percentage of (%). 51.9).
9. The value of the arithmetic mean for the paragraph (the impartiality and independence of the external auditor is related to the proof process) reached (4.41) which is greater

than the value of the hypothetical mean, meaning that the trends of the sample members were towards complete agreement at a rate of 47.3%) and towards agreement by (48.1%).

10. The value of the arithmetic mean for a paragraph (to obtain evidence, the external auditor takes into account the economic cost of the evidence) was (4.50), which is greater than the value of the hypothetical mean, that is, the trends of the sample members were towards complete agreement at a percentage of (53.5%) and towards agreement by (%). 43.4)
11. The value of the arithmetic mean for the paragraph (the relative importance has a role in obtaining evidence) reached (4.49) which is greater than the value of the hypothetical mean, meaning that the trends of the sample members were towards complete agreement at a rate of (51.9%) and towards agreement at a rate of (46.5%).
12. The value of the computer mean for the paragraph (the direct evidence obtained by the external auditor through personal knowledge is more convincing than the one obtained indirectly) was (4.44), which is greater than the value of the hypothetical mean, that is, the trends of the sample members were towards agreement completely and with a percentage of (47.3%) and towards the agreement with a percentage of (49.6%).
13. The value of the computer mean for the paragraph (evidence from external sources is more reliable than the evidence obtained by the auditor through the client) was (4.51) which is greater than the value of the hypothetical mean, meaning that the trends of the sample members were towards complete agreement with a percentage of 51.9% and towards agreement by percentage of (47.3%).
14. The value of the arithmetic mean for the paragraph (evidence under strong internal control conditions that enjoys greater safety than that prepared in weak internal control conditions) was (4.54), which is greater than the value of the hypothetical mean, meaning that the trends of the sample members were towards complete agreement at a rate of (55.0%). And there is an agreement of (44.2%).
15. The value of the computer mean for the paragraph (written and documentary evidence is stronger than oral evidence and comparisons) was (4.53) which is greater than the value of the hypothetical mean, that is, the trends of the sample members were towards complete agreement at a rate of (56.6%) and towards agreement by (41.9%).

We note that all arithmetic means indicate the degree of agreement with (absolutely agreed) by the research sample, and the standard deviation values ranged between (0.60) (0.56), and this means that the answers of the sample members towards these paragraphs are homogeneous.

Through the results we reached in the research on the subject of the evidence methodology and its importance in supporting the opinion of the external auditor, we note that the possibility of the auditor not obtaining sufficient and efficient evidence will affect his giving him a sound opinion on the financial statements. From the above, it can be said that the results reached prove the hypothesis of the research statement (the method of proof affects the auditor's opinion on the financial statements positively, as it provides him with protection and emphasizes the exercise of professional care on his part).

When the auditor is planning the audit process, he must realize the areas in which he is looking for the appropriate evidence and make a rational decision regarding the size of the sample and the nature and timing of the audit procedures to suit the evidence he obtains for the paragraphs of the financial statements, and to provide qualified staff and appropriate experience to implement the audit plan, as well as On identifying the areas that require additional examination to reach an evidentiary conviction in this regard, this is confirmed by

the results that have been reached. of the credibility of the results of the audit process represented in expressing an opinion).

As long as the auditors, chartered accountants or practitioners of this profession are qualified and appropriately experienced, in addition to that, they obtain audit evidence of sufficient care and from various sources, they will provide a sound opinion on the financial position of the economic unit.

### Conclusion

We conclude from the above that the evidence-based audit methodology is affected by many factors, the most important of which are (the nature of the accounting processes and communities subject to auditing, the use of statistical methods in auditing, the use of computers in auditing and accounting work, expansions in the scope of auditing). Before the professional organizations concerned with auditing, particularly international ones, to assist the auditor in planning and implementing the audit work more efficiently, which enables the auditor to reach logical results to achieve the goal, which is to express an impartial professional opinion. Obtaining sufficient and objective evidence is not only related to accounting records and documents, but It is expanded to include non-financial information. The strength of the evidence is measured by evaluating the results of control tests, and thus depends on the personal judgment of the auditor and his experience in audit work and his reliance on mathematical and statistical methods in the light of which the appropriate sample size for auditing is determined, which he can During which he obtained the evidence required to support his opinion of the financial situation of the economic unit. It can be recommended that attention should be paid to adopting the evidence methodology in auditing because of its benefits that are reflected in achieving the objectives of the audit better, raising the level of audit efficiency, achieving the flow and logic of audit procedures, and achieving the economics of auditing. The auditor determines the required level of obtaining evidence and then expresses a neutral technical opinion on the fairness and truthfulness of the financial statements. He must study and analyze the factors that affect obtaining evidence to estimate the extent of their impact on his opinion and support for it.

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