


**THE INTEREST OF THE SUPREME AUDIT INSTITUTION IN SUSTAINABLE ECONOMIC, SOCIAL AND ENVIRONMENTAL DEVELOPMENT ON THE AUDIT QUALITY PERFORMANCE**

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ARTICLE INFO	ABSTRACT
<p><b>Article history:</b></p> <p>Received 21 November 2022</p> <p>Accepted 30 January 2023</p>	<p><b>Purpose:</b> This research aims to Identify role of the Board of Supreme Audit has a significant role in achieving the dimensions of sustainable development (SD).</p> <p><b>Theoretical framework:</b> The research provides a conceptual framework for SD, its objectives and dimensions. It probes the role of supreme audit institution (SAI) in achieving the goals of SD.</p>
<p><b>Keywords:</b></p> <p>Sustainable Development; Stainable Economic; Social and Environmental Development; Audit Quality Performance; Supreme Audit Institution.</p>	<p><b>Design/methodology/approach:</b> The study examined the perceptions of 100 participants affiliated to the institution of financial supervision, department of technical studies and research. we are hypothesized that the SAI has an interest in SD, and that this interest is reflected in the quality of auditing performance. we are used Z-TEST to test the significance of the association hypotheses between the interest of SAI in economic, social and SD and the quality of the control audit performance.</p> <p><b>Findings:</b> The study found that the most supreme audit achieved the completion of the tasks entrusted with high levels of quality in performance. Results also showed that there is a statistically significant correlation between the SAI interest in sustainable economic, social and environmental development (SED) and the quality of auditing performance.</p>
	<p><b>Research, Practical &amp; Social implications:</b> The interest of SAI in sustainable economic, SED on the quality of auditing performance.</p> <p><b>Originality/value:</b> the Originality of value in the article by the role of audit quality (AQ) over the organizing relationships, dividing work according to terms of reference, providing the necessary resources, and exerting the necessary professional care.</p> <p>Doi: <a href="https://doi.org/10.26668/businessreview/2023.v8i1.1164">https://doi.org/10.26668/businessreview/2023.v8i1.1164</a></p>

**O INTERESSE DO INSTITUIÇÃO SUPREMA DE AUDITORIA NO DESENVOLVIMENTO ECONÔMICO, SOCIAL E AMBIENTAL SUSTENTÁVEL NO DESEMPENHO DE QUALIDADE DA AUDITORIA**

**RESUMO**

**Objetivo:** Esta pesquisa tem como objetivo identificar o papel do Conselho Superior de Auditoria tem um papel significativo na consecução das dimensões do desenvolvimento sustentável (DS).

**Referencial teórico:** A pesquisa fornece um referencial conceitual para DS, seus objetivos e dimensões. Ele investiga o papel da instituição suprema de auditoria (SAI) na consecução dos objetivos do DS.

**Desenho/metodologia/abordagem:** O estudo examinou as percepções de 100 participantes filiados à instituição de supervisão financeira, departamento de estudos técnicos e pesquisas. levantamos a hipótese de que a SAI tem interesse em SD, e que esse interesse se reflete na qualidade da atuação da auditoria. utilizamos o Z-TEST para testar a significância das hipóteses de associação entre o interesse da SAI em questões econômicas, sociais e de DS e a qualidade do desempenho da auditoria de controle.

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**Resultados:** O estudo constatou que a auditoria mais suprema alcançou a conclusão das tarefas confiadas com altos níveis de qualidade no desempenho. Os resultados também mostraram que existe uma correlação estatisticamente significativa entre o interesse da SAI no desenvolvimento econômico, social e ambiental sustentável (SED) e a qualidade do desempenho da auditoria.

**Pesquisa, implicações práticas e sociais:** O interesse da SAI em economia sustentável, SED na qualidade do desempenho da auditoria.

**Originalidade/valor:** a Originalidade de valor no artigo pelo papel da auditoria de qualidade (AQ) sobre as relações de organização, dividindo o trabalho de acordo com termos de referência, fornecendo os recursos necessários e exercendo o cuidado profissional necessário.

**Palavras-chave:** Desenvolvimento Sustentável, Desenvolvimento Econômico, Social e Ambiental Sustentável, Auditoria de Desempenho de Qualidade, Instituição Suprema de Auditoria.

## EL INTERÉS DE LA ENTIDAD FISCALIZADORA SUPERIOR EN EL DESARROLLO ECONÓMICO, SOCIAL Y AMBIENTAL SOSTENIBLE EN LA CALIDAD DEL DESEMPEÑO DE LA AUDITORÍA

### RESUMEN

**Propósito:** Esta investigación tiene como objetivo Identificar el papel de la Junta de Auditoría Superior tiene un papel significativo en el logro de las dimensiones del desarrollo sostenible (DS).

**Metodología:** El estudio examinó las percepciones de 100 participantes afiliados a la institución de supervisión financiera, departamento de estudios técnicos e investigaciones. tenemos la hipótesis de que la EFS tiene un interés en SD, y que este interés se refleja en la calidad del desempeño de la auditoría. utilizamos Z-TEST para probar la significancia de las hipótesis de asociación entre el interés de las EFS en los aspectos económicos, sociales y de DS y la calidad del desempeño de la auditoría de control.

**Conclusiones:** El estudio encontró que la auditoría suprema logró la realización de las tareas encomendadas con altos niveles de calidad en el desempeño. Los resultados también mostraron que existe una correlación estadísticamente significativa entre el interés de las EFS en el desarrollo económico, social y ambiental sostenible (SED) y la calidad del desempeño de la auditoría.

**Implicaciones de la Investigación:** el interés de las EFS en la economía sostenible, SED en la calidad del desempeño de la auditoría.

**Palabras clave:** Desarrollo Sostenible, Desarrollo Económico, Social y Ambiental Sostenible, Desempeño de Calidad de Auditoría, Entidad Fiscalizadora Superior.

### INTRODUCTION

The issue of SD is one of the topics that has received great attention due to the emerging financial and social problems and crises that have globally occurred and have had an uneven impact on all countries. Such crises called on the world to adopt theories and work mechanisms that achieve social justice, protect the environment and sustainable growth that preserves the rights of the next generation (Irawan & McIntyre-Mills, 2016).

Sustainable Development witnessed a great development; it initially focused on the self-ability of society to achieve development for its successive generations. It then turned its concern to focus on the ability of the global community to continue life and to improve living standards for subsequent generations (Nikkeh et al., 2022). Still, it viewed the environment as an indispensable approach in the development process with the aim of achieving the desired sustainability. The emergence and development of the concept of SD can be explained in The Stockholm Human Environment Conference in Sweden (1972). It is the first global meeting to

discuss environmental issues and their impact on society. It aimed to address environmental decline for the current and future generation (Rogers et al., 2012).

Sustainable Development seeks to ensure that next generations will not be harmed, whether because of the depletion of natural resources and pollution of the environment, or because of public debts that bear the burdens of subsequent generations, or because of indifference in developing human resources. These yet create severe conditions in the future as a result of the decision of today (Aydos et al., 2022).

Perhaps it is the International Organization of SAI s (INTOSAI) which adopted and emphasized the importance of SD at the global level. INTOSAI aimed that all countries to focusing efforts of to reach economic, social and environmental goals to the human being (Deebii & Opuala-Charles, 2022).

It is the United Nations (UN) seminars on INTOSAI standards, which focus their attention on SD goals. The UN launches plans to be achieved at the level of all countries (Montero & Le Blanc, 2019). In view of the role of financial audit, as it is the supreme audit body in Iraq (Salih & Hla, 2015; Mreza et al., 2018). It is an independent financially and administratively tasked with auditing of public money wherever it is, it has received the attention of the INTOSAI seminars for its effective and important contribution that the auditing bodies can make to implement and monitor the goals of SD fully and efficiently (Flayyih et al., 2022).

Objective of the work or research problem of this research was how the Supreme audit institution (henceforth SAI) can contribute to achieving the dimensions of SD and the extent it achieved the dimensions reflected on the audit quality performance (AQP). The research derives its importance by identifying the nature of SD, its objectives and dimensions, and the reflection of interest in SD on the quality of the auditing performance.

## **CONCEPTUAL FREAMWORK**

### **The emergence and Sustainable Development**

The issuance of a resolution by the United Nations General Assembly in 1983 for establishing a committee called the World Commission for Environment and Development to focus on outstanding environmental issues (Calvert & Calvert, 2014).

The United Nations Conference on Environment and Development (Earth Summit) was held in Rio de Janeiro, Brazil (1992): It issued Agenda of 21st century. It called for the development of national strategies for SD as mechanisms for translating SD goals into concrete policies and procedures and integrating the environment in the development process and

examining the issue of the institution that supervises the implementation process (Erkan, 2012). The World Summit on SD was held in Johannesburg (2002). It aimed to renew commitment to achieving SD, as well as emphasizing the collective responsibility to advance and strengthen the interrelated pillars of SD at the local and national levels (Elliot, 2006).

The Summit Conference was held at the United Nations under the title (Transforming our world for the sake of the planet and people) in New York (2015). It enhanced the millennium development goals that were limiting progress in the field of SD and the culmination of interconnected international paths led by governments. Various non-governmental organizations participated in the Conference. These different tracks, especially the millennium development goals, the Rio track, and the financing for development track, have become a historical meeting to define the post-2015 development parameters. Besides, this conference contributed significantly to the formation of the components of the 2030 plan. It endorsed the long-term road map, and the establishment of SD, social inclusion, poverty reduction, and equality for all. It was called (SD Goals 2015-2030), which included 17 goals and 167 related aims (United Nations, 2018).

Sustainable Development with its comprehensive goals directly affects human life. SD has become a global concept inclusive of all economic and natural problems and challenges. Therefore, SD aims to promote the idea of respecting nature and not harming it, and improving the living conditions of all the world population, in a way that preserves natural resources, and spares them unjustified waste and loss. It also supports national endeavors for optimal management of natural resources. SD includes three dimensions represented by Al-khoury et al. (2022).

The economic dimension of SD revolves around the current and future repercussions of the economy on the environment (Flayyih and Khiari 2022). It also aims at increasing the welfare of society to the maximum extent and eliminating poverty by the optimal exploitation and employment of natural resources. The economic dimension includes Sustainable Economic (SE) growth, social justice, satisfaction of basic needs (Van Tendeloo & Vanstraelen, 2008).

The social dimension is the natural human right to live in a clean and sound environment through which they practice all activities while ensuring their right to a fair share of natural resources and environmental and social services, to meet human basic needs and raise the standard of living, without diminishing the opportunities of future generations (Jasim, 2022).

The environmental dimension of SD is represented in preserving a stable base of natural resources and avoiding excess waste of renewable and non-renewable resources. This dimension includes protecting biodiversity and the productivity of soil and other natural

ecosystems (Al-tae & Flayyih, 2022). The environmental dimension seeks to improve the well-being of the individual and society by protecting the raw resources used to meet human needs and ensuring the amount of waste would not exceed the permissible limit to prevent any harm to humans (Hancu-Budui & Zorio-Grima, 2021).

### **Audit Quality performance**

Quality may be understood differently by different people because it is a subjective sensory characteristic to some extent. Quality expresses the presence of certain features in the service. Besides, quality focuses on the importance of qualifying and training employees at the level that leads to the efficient implementation of work (Mills, 2012). Quality is the degree of conformity with standards (Watkins et al., 2004).

Performance, on the other hand, is one of the most commonly used and renewed concepts. It has attracted the attention of SAI s since it represents a motive for their existence and is a major part that pushes auditing towards facing the surrounding challenges and developments to ensure the improvement of its performance in a manner that guarantees its survival and continuity. Performance is defined as the process of using available resources in order to achieve results according to the drawn plans (Saeed et al., 2022).

In order to achieve a good performance auditing, there must be a schedule that includes determining objectives, drawing up policies, and defining the nature and extent of procedures and examinations necessary to achieve the desired goals. Therefore, the planning process goes through stages that can be summarized according to Yase and Jabbar, (2022) evaluating the implementation results of the professional plan and its contents of reports and observations issued by the supervisory departments and developments in the supervisory environment and other indicators available to the Financial Supervisory Board, the Board determines the general objectives required to be approved in the next plans (Flayyih et al., 2022).

The general and sub-plans of the departments are presented and attached reports are presented in an expanded meeting of all levels of the supervisory staff in the agency. The amendments are approved and then approved in their final form after the amendment. This stage includes Dividing the annual plan into quarterly plans and Considering developments in the capacity of the auditing performance (Abass et al., 2022).

## MATERIAL AND METHODOLOGY

### Research design

The process of preparing the methodology is the first step in preparing the scientific research. Therefore, in this research, the researcher adapted quantitative research to investigate the problem, importance, objectives, and hypothesis will be presented.

### Participants and Instruments

This study adapted a questionnaire to collect data from 100 participants affiliated to the institution of financial supervision, department of technical studies and research. The questionnaire includes two axes. The first aims to measure the participants' perception on interest of SAI in SD. It includes 20 items whereas the second dimension examines the participants' perception on the AQP. It also includes 20 items. The research aims to apply validity of the content by the terminal comparison to demonstrate the validity of the items of the examination questionnaire in representing what was developed for the best representation, and this test is based primarily on T-test related to the comparison between two averages, after arranging the data either descending or ascending and withdrawing 27 % of the top and bottom of the data arranged according to what is required by the steps of the content validity method in the terminal comparison. The validity will be fulfilled when the calculated T value is significant, i.e., the probability value is less than or equal to the level of significance of (0.05).

### Research hypotheses

The research is based on the hypothesis that:

*H1: There is a statistically significant correlation between the SAI interest in SE, SED and the AQP.*

*H2: There is a statistically significant effect of the interest of SAI in SE, SED on the AQP.*

## RESULTS AND DISCUSSION

The validity of the content using terminal comparison is to confirm that the 27 items allocated to the independent variable represent the interest of SAI in economic, social, and SD in the best representation, and the 20 paragraphs allocated to the dependent variable represent the quality of the performance auditing in the best representation. This confirms the moral results presented in Table 1.

Table 1. Results of the content validity test by terminal comparison

Study variables	T-TEST	Probability values	Comment
X The interest of SAI in economic, social and SD	14.213	0.00	The validity is achieved in all the items of SAI in economic, social and SD
Y The quality of performance auditing	14.424	0.00	The validity is achieved in all the items of the quality of performance auditing
Total	14.833	0.00	The validity is achieved in all the items

Source: SPSS output.

Table 2 confirms that the value of the Cronbach's Alpha for all items of the independent variable, the interest of SAI in SE, SED amounted (0.720). It indicates a high stability in the items of the independent variable. As for the total items of the dependent variable, the quality of performance audit, the stability coefficient was reached (0.852). It also confirms the presence of high reliability in the quality of performance audit. Furthermore, the value of the stability coefficient for the total items of the questionnaire was (0.898), which proves that all the questionnaire items are reliable.

Table 2. Cronbach's Alpha results for the questionnaire items

variables	Reliability	Reliability level	Researchers' comments
The interest of SAI in economic, social and SD	0.720	accepted	The axes of interest of SAI in economic, social and SD has passed the reliability test
The quality of performance auditing	0.852	High	The axis of quality of performance auditing passed the reliability test.
Total	0.898	High	The two passed the reliability test.

Source: SPSS output.

The interpretation of the data of the descriptive analysis of the independent variable (the interest of the supreme auditing institution economic, SED) and the dependent variable (the quality of the performance of auditing work) show the gradations of the strength of the answers matrix shows the level of response of the respondents to the items of the questionnaire, as documented in detail in the following Table 3.

Table 3. Matrix of strength gradations of answers to the questionnaire items

Category	The value of the weighted mean scores	Gradations of the strength of the answers to the items of the questionnaire
First	From 1 to less than 1.5	Applied
Second	From 1.5 to 2	Not applied

Source: SPSS output.

### The interest of supreme auditing institution SE, SED

Table 4 confirms that the value of the weighted mean for the variable of the interest of supreme auditing institution in SE, SED amounted ( $M=1.736$ ), which is greater than the value of the hypothetical mean (1.5). The value of the weighted mean for this variable came within the category (from 1.5 to 2) in the matrix of the respondents' response strength. This affirms that the level of importance of the participants' answers on the entire items associated with the interest of supreme auditing institution in SE, SED tended towards application and with a standard deviation recorded ( $Std=0.3493$ ), and with a standard difference coefficient of (20.12%).

Table (4) also achieves that the levels of importance of the items within the variable the institutional interest in SE, SED were distributed among the lowest standardized difference coefficient level recorded in item (2), amounting to (5.03%) among all items of the independent variable. There is a higher homogeneity between the answers of the participants regarding item (2), and the response was strongly recorded (99.50%). This confirms the agreement of most of the participants that the SAI adopts cooperation in work between the members of the audit team within the body charged with supervising the work of economic units.

Table 4. The interest of SAI in SE, SED (Appendix 1).

Code	weighted mean	Standard deviations	Relative importance %	Coefficient of difference %
Q01	1.96	0.197	98%	10.05%
Q02	1.99	0.1	99.50%	5.03%
Q03	1.21	0.4094	60.50%	33.83%
Q04	1.75	0.4352	87.50%	24.87%
Q05	1.16	0.3685	58%	31.76%
Q06	1.74	0.4408	87%	25.34%
Q07	1.14	0.3487	57%	30.59%
Q08	1.79	0.4094	89.50%	22.87%
Q09	1.67	0.4726	83.50%	28.30%
Q10	1.84	0.3685	92%	20.02%
Q11	1.89	0.3145	94.50%	16.64%
Q12	1.83	0.3775	91.50%	20.63%
Q13	1.86	0.3487	93%	18.75%
Q14	1.92	0.2727	96%	14.20%
Q15	1.92	0.2727	96%	14.20%
Q16	1.93	0.2564	96.50%	13.29%
Q17	1.92	0.2727	96%	14.20%
Q18	1.78	0.4163	89%	23.39%
Q19	1.76	0.4292	88%	24.39%
Q20	1.66	0.4761	83%	28.68%
X	1.736	0.3493	86.80%	20.12%

Source: SPSS output.



Table 4 confirms that item (3) recorded the largest level of standard difference coefficient of (33.83%) among all item of the SAI interest in SE, SED. Table 4 documents the existence of less homogeneity between the respondents' answers regarding item (3) and strongly in response to items recorded (60.50%). It confirms the agreement of more than half of the studied sample that there is job rotation for the purpose of providing expertise to the SAI employees in all areas of oversight work.

### **The audit quality performance**

Table 5 shows that the value of the weighted arithmetic mean for the AQP variable was ( $M=1.873$ ), which is greater than the value of the hypothetical mean (1.5). The weighted arithmetic mean value for this variable came within the category (from 1.5 to 2) in the response strength matrix respondents, to establish that the level of importance of the sample's responses to the overall AQP items tended towards application with a standard deviation of (0.3224), and a standard difference coefficient of (17.21%). It shows the homogeneity of the sample's responses regarding the audit quality items.

Relative importance to the AQP variable (93.65%). It shows the agreement of most of the research sample that the departments in the Federal Financial Supervision SAI are very interested in the quality of the supervisory audit performance, according to the opinions of the research sample. Table 5 also achieves that the levels of item importance of within the variable AQP were distributed among the lowest level standardized difference coefficient recorded in item (36) amounting to (10.05%) among all items of the AQP. It documents the existence of higher homogeneity among the answers of individuals to item (36) and strongly in response to the item recorded (98%). It confirms the agreement of most of the participants that devising criteria to measure the level of integrity and transparency according to the goal (16).

Table 5 also confirms that item (31) recorded the largest standardized difference coefficient level of (24.87%) among all items of the AQP. It records the existence of less homogeneity between the respondents' answers to item (31), and the strength of the response to item (31) was amounted (87.50%). It confirms the agreement of most of the sample that good supervision to carry out the audit work related to SD affects the quality of the performance of the audit performance.

Table 5. Responses level to the AQP items (Appendix 2).

Code	weighted mean	Standard deviations	Relative importance %	Coefficient of difference %
Q21	1.88	0.3266	0.94	0.1737
Q22	1.94	0.2387	0.97	0.123
Q23	1.88	0.3266	0.94	0.1737
Q24	1.76	0.4292	0.88	0.2439
Q25	1.84	0.3685	0.92	0.2003
Q26	1.93	0.2564	0.965	0.1328
Q27	1.95	0.219	0.975	0.1123
Q28	1.9	0.3015	0.95	0.1587
Q29	1.89	0.3145	0.945	0.1664
Q30	1.81	0.3943	0.905	0.2178
Q31	1.75	0.4352	0.875	0.2487
Q32	1.92	0.2727	0.96	0.142
Q33	1.88	0.3266	0.94	0.1737
Q34	1.93	0.2564	0.965	0.1328
Q35	1.88	0.3266	0.94	0.1737
Q36	1.96	0.197	0.98	0.1005
Q37	1.9	0.3015	0.95	0.1587
Q38	1.8	0.402	0.9	0.2233
Q39	1.84	0.3685	0.92	0.2003
Q40	1.82	0.3861	0.91	0.2121
Y	1.873	0.3224	0.9365	0.1721

Source: SPSS output.

### The correlation between the interest of SAI in economic, social and SD and the quality of audit work performance

Table 6 verifies the validity of the first main hypothesis, which states (there is a statistically significant correlation between the SAI interest in SE, SED and the AQP. It confirms the acceptance of the hypothesis with a confidence rate of (95% to 99%), as it reached the calculated Z value is (7.2833), which is significant. Besides, the value of the correlation coefficient was recorded between the two variables amounted (0.732\*\*), to establish that there is a strong direct correlation between the SAI interest in SE, SED and the AQP according to the opinions of the participants.

Table 6. Results of testing the first main hypothesis

Independent variable	Dependent variable	Correlation coefficient	Interpretation	Z-test		Interpretation
				Calculated Z value	probability value	
The SAI interest in SE, SED	AQP	0.732**	There is a strong direct correlation between the two variables	7.2833	0.000	There is a strong direct correlation between the SAI interest in SE, SED and the quality of the audit performance
**. Correlation is significant at the 0.01 level (2-tailed).						
*. Correlation is significant at the 0.05 level (2-tailed).						

Source: SPSS output.

### The effect of the interest of SAI on economic, social and SD and its reflection on the quality of audit work performance

Table 7 confirms the acceptance of the second main hypothesis, which states (there is a statistically significant effect of the SAI interest in SE, SED on the AQP) with a confidence rate of (95% to 99%). The calculated F value amounted (112.822), which is significant, while the value of the determination coefficient was (53.5%), which indicates the percentage of the interest of SAI in SE, SED explaining the changes that occur in the AQP.

Table 7. Results of the statistical analysis to test the second hypothesis

Dimension of variable	Dependent variable	The coefficient of determination R <sup>2</sup> %	F- test		Interpretation
			Calculated F-value	probability value	
The SAI interest in SE, SED	the AQP	53.5%	112.822	0.000	There is a significant effect on the SAI interest in SE, SED on the quality of the audit performance
**. Correlation is significant at the 0.01 level (2-tailed).					
*. Correlation is significant at the 0.05 level (2-tailed).					

Source: SPSS output.

Commitment of all government agencies to achieve the goals of SD and making it an urgent necessity in the strategic plans of all government agencies, including the Federal Financial Supervisory Authority, as it is the highest regulatory body in the country. Adapting new methodologies to keep pace with the tasks of auditing on gender equality, community supervision, and women's empowerment. The necessity to pay attention to the quality of the auditing work through organizing relationships, dividing work according to terms of reference, providing the necessary resources, and exerting the necessary professional care. Working on the continuity of job rotation, which is reflected in the quality of the performance of the auditing work. There must be a program that defines the responsibilities and distribution of the auditing work in a way that enhances cooperation in work among the members of the auditing team.

### CONCLUSION

Sustainable Development seeks to achieve a number of goals, the most important of which is the preservation of natural resources, in a way that guarantees the preservation of the rights and interests of future generations from those available resources and promotes the idea of respecting nature and improving living conditions for all. SAI takes into account the departments, unit, and divisions in a way that guarantees the achievement of gender equality in

the division of jobs. The auditing work requires the completion of the tasks entrusted to it with high levels of quality in performance. There is a job rotation for the purpose of providing expertise to the SAI employees in all areas of auditing work. The SAI adopts cooperation in work between the members of the auditing team within the body charged with supervision of economic units work.

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## APPENDIX

Appendix 1. The SAI interest in SE, SED

Code	Statements
Q01	There is an appropriate environment that guarantees the effectiveness and efficiency of auditing work related to sustainability.
Q02	Adopting cooperation among the members of the audit team within the body charged with supervision of the performance of economic units.
Q03	There is a job rotation for the purpose of gaining experience for the SAI employees in all areas of auditing.
Q04	There are efforts to develop the capabilities and skills of the SAI employees by forcing them to take internal and external courses
Q05	Departments observe of eQuality between the sexes in the assigning of jobs
Q06	Availability information sources to ensure rapid prediction and follow-up of social, economic and environmental phenomena.
Q07	Senior management depends on the system of incentives and rewards in managing the units and departments
Q08	In managing units, the senior management relies on some terms and conditions in granting the SAI employees the right to promotion.
Q09	Availability of sufficient and appropriate number of supervisors to carry out the work and tasks of SD
Q10	The SAI proposes effective recommendations to include materials related to SD within the annual budget
Q11	Adopting proposals from responsible managers that promote economic growth within the recommendations of the Department concerned with development contained in its reports.
Q12	Receiving proposals from all departments to address the emerging exceptional circumstances and crises facing the country.
Q13	Consideration is paid to achieve a balance between the reQuirements of the workforce and work to achieve economic integration
Q14	The SAI use some to indicate the extent of the material capabilities that the SAI enjoys through its reports
Q15	There are efforts to develop sustainable infrastructure by providing material, technological and technical support to all the SAI departments
Q16	The SAI Takes serious and effective steps to combat administrative and financial corruption
Q17	SAI constantly accesses to professional publications on SD and works with them to follow up on updates in the fields of development
Q18	Getting assistant of economic, social, analysts and external experts to implement monitoring of the SD goals.
Q19	The existence of effective control to contribute to reducing the policy of negative and wrong uses of the environment.
Q20	Involving the SAI employees in training workshops related to monitoring the SD goals.

Appendix 2. Audit Quality performance

Code	Statements
Q21	Broad knowledge of the various objectives of implementing the goals of SD
Q22	Communicating with professional organizations would support current and future auditing methodologies
Q23	Reviewing and getting benefit from the reports issued by associate agencies.
Q24	The SAI commitment to international standards especially the INTOSAI standards for performance audit
Q25	The availability of appropriate working mechanisms to ensure the completion of auditing work related to SD
Q26	The existence of auditing procedures to ensure that quality is the basis for the implementation of auditing work
Q27	Allocating sufficient financial resources to perform the auditing work related to SD
Q28	The work teams have the qualifications that enable them to complete the work at the required level

Q29	Adopting advanced methods to raise the capabilities and skills of workers in various fields of SD
Q30	Holding internal and external training workshops related to SD
Q31	Good supervision to carry out the auditing work related to SD
Q32	Developing a program for the professional organization to monitor the quality of the performance of the auditing work
Q33	The obtaining of rapid information related to SD statistics
Q34	There are processes of linking information that enable the auditor to reach conclusions in the light of which he builds his recommendations
Q35	The availability of specific and objective indicators to measure the percentage of achievement in implementing the goals of SD
Q36	Devising standards to measure the level of integrity and transparency according to objective (16)
Q37	Introducing new techniques to keep pace with the tasks of monitoring gender equality, community monitoring, empowering women
Q38	Sharpening knowledge through international participation and then its reflection in the auditing work
Q39	The existence of a program that defines responsibilities and distribution of auditing tasks
Q40	The continuous communication with citizens through community organizations