THE ROLE OF WOMEN IN AUDITING FINANCIAL STATEMENTS
THE IMPORTANCE OF GENDER DIVERSITY IN THE BOARD OF DIRECTORS TO ACHIEVE THE QUALITY OF FINANCIAL REPORTING

a Dhafer Hussein Meften Al-Ibadi, b Ayman Ajina

ABSTRACT

Objective: The main objective of the study is to identify any effects of gender difference on the auditing profession in order to know the impact of gender (specifically female) on the quality of auditing, by studying the opinions of many professionals in the Iraqi environment, as well as identifying the obstacles that women may face during their performance of the auditing profession and identifying the special specifications that they can be characterized by to practice this profession.

Methodology: The study was based on several hypotheses, the first hypothesis: that women outperform men in the skills that are most important to the auditing profession, the second hypothesis: there is an impact of the auditor's gender on the quality of audit work due to important barriers to entering the audit profession, the third hypothesis: that female auditors in partnership positions should show additional competence accordingly, we should expect these auditors to provide higher quality audit services on average than male auditors.

Results: This study has proven that some social and cultural factors associated with the Saudi environment do not work in accounting and auditing firms. The field results have shown that there is a general weakness in linking curricula to professional requirements.

Conclusion: There are many specifications required for the auditor, whether male or female, in terms of ethics, experience, professional specialization, scientific and practical qualification, and knowledge in other sciences, but the interaction with these specifications differs from one gender to another according to its nature and the circumstances surrounding it.

Keywords: financial reporting, specifically female.

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a Master Student in Finance, Institute of Postgraduate Commercial Studies, University of Sousse, Tunisia. Ministry of Higher Education and Scientific Research, Iraq, E-mail: dafir.hussen@gmail.com, Orcid: https://orcid.org/0009-0009-0559-2328
b PhD. Faculty of Economics and Management, University of Sousse, Tunisia, E-mail: ayman.ajina@gmail.com, Orcid: https://orcid.org/0000-0003-0119-4612
O PAPEL DAS MULHERES NA AUDITORIA DE DEMONSTRAÇÕES FINANCEIRAS DESTACA A IMPORTÂNCIA DA DIVERSIDADE DE GÊNERO NO CONSELHO DE ADMINISTRAÇÃO PARA ALCANÇAR A QUALIDADE DOS RELATÓRIOS FINANCEIROS

RESUMO

Objetivo: O objetivo principal do estudo é identificar quaisquer efeitos da diferença de gênero na profissão de auditora, a fim de conhecer o impacto do gênero (especificamente feminino) na qualidade da auditoria, estudando as opiniões de muitos profissionais no ambiente iraquiano, bem como identificar os obstáculos que as mulheres podem enfrentar durante o seu desempenho da profissão de auditora e identificando as especificações especiais que elas podem ser caracterizadas por exercer esta profissão.

Metodologia: O estudo foi baseado em várias hipóteses, a primeira hipótese: que as mulheres superam os homens nas habilidades mais importantes para a profissão de auditora, a segunda hipótese: há um impacto do gênero do auditor na qualidade do trabalho de auditoria devido a barreiras importantes para entrar na profissão de auditoria, a terceira hipótese: que as mulheres auditoras em cargos de parceria devem mostrar competência adicional em conformidade, devemos esperar que esses auditores fornecam serviços de auditoria de maior qualidade em média do que os auditores do sexo masculino.

Resultados: Este estudo comprovou que alguns fatores sociais e culturais associados ao ambiente saudita não funcionam em empresas de contabilidade e auditoria. Os resultados obtidos no terreno demonstraram que existe uma debilidade geral na ligação dos currículos às exigências profissionais.

Conclusão: Há muitas especificações exigidas para o auditor, seja homem ou mulher, em termos de ética, experiência, especialização profissional, qualificação científica e prática e conhecimento em outras ciências, mas a interação com essas especificações difere de um gênero para outro de acordo com sua natureza e as circunstâncias que o cercam.

Palavras-chave: relato financeiro, especificamente feminino.

1 INTRODUCTION

The recent increase in gender disparities in the context of business is the result of the impact of women's representation at the highest level in corporate governance (Rodriguez-Dominguez et al., 2012). argue that gender differences and inequality remain a major issue in all parts of the world as gender may be a factor influencing our understanding of how individuals behave. DeFond and Francis (2005) emphasized that males and females play a different social role and contribute to the performance of the company differently in certain situations, complementing each other (Jost and Kay, 2015). Lenard et al. (2014) have demonstrated that gender differences at the upper levels of firms positively affect corporate performance. 2013)

Fogarty et al. (1998) conducted research in which he asserted that competence and ability in the case of auditors are socially constructed concepts associated with men, and
that there is a correlation between men and success in the auditing profession. In a way gender stereotypes can negatively affect women's leadership roles, Men in leadership positions are valued more than women (Kunda and Spencer, 2003). Meanwhile, various research by Nasution and Jonnergård (2017) has reported that auditors have been more accurate in using strict accounting practices to limit profit management. Female audit firm partners perform better (Montenegro and Bras, 2015)

Kris et al. (2011) assert that the issuance of an audit report affects the quality of the audit and that female audit partners have better conflict management ability and experience than male audit partners.

The quality of auditing is affected by several factors researchers have proven this through many scientific researches, but the subject of determining which of them is the most influential is still the subject of controversy, as this varies according to the nature of the country and the nature of the economic and accounting system as well as multiple other factors, the subject of gender difference is one of the factors that have recently appeared to have a clear impact on the quality of auditing and then on the quality of financial reports, and certainly ignoring the impact of any of the factors affecting the quality of Auditing will lead to a negative impact on that quality, and through the above, the following research questions can be raised:

1. Does practicing the auditing profession require more specifications that women possess than men?
2. Do female auditors provide higher quality audit services compared to male auditors?
3. Do females face difficulties when practicing the accounting profession that lead to reducing the quality of auditing?
4. Do females exert more effort than men when reaching positions in the auditing profession?

The importance of this topic extends beyond bridging the gap in the literature to include consideration of the rising trend in global markets where gender diversity is encouraged on boards and in some cases is expected. Some countries (e.g. Australia, Canada, and the United Kingdom) recommend gender diversity as part of their corporate governance best practices (ASX Corporate Governance Council, 2010; Ontario Securities Commission, 2013; Financial Reporting Council, 2014). However, other countries (such as Belgium, France, India, Italy, Norway and Spain) have enacted a quota system under
which a certain number of female directors are required to be kept on the board (Kamonjoh, 2014). Given this growing interest, it is essential to understand the corporate governance implications of gender diversity in boards and their subcommittees. This study not only contributes to the existing literature by examining the subject of rigorous research of the relationship between female representation on the audit committee and audit quality, it also provides empirical evidence for global markets that will influence the debate on the importance of gender diversity.

This research aims to achieve a set of objectives, the most important of which are:
1. Determine whether females possess more important characteristics to practice the auditing profession than men
2. Determine whether female auditing leads to higher auditing quality than male auditing firm partners
3. Determine whether there are obstacles for females in practicing the auditing profession
4. Determine whether females should exert more effort than men in obtaining positions in the auditing profession to prove their competence

The research is based on basic hypotheses:
1. Women seem to outperform men in skills that are most important to the auditing profession
2. There is an impact of the auditor's gender on the quality of audit work due to important barriers to entering the audit profession.
3. That female auditors in partnership positions must demonstrate additional competence (Ittonen et al., 2013). Accordingly, we should expect these partners to provide higher quality audit services on average than male auditors.

Previous Studies
Arabic Studies
1- Al-Hizan (2006) "The work of Saudi female accountants to work in accounting and auditing firms in the Kingdom of Saudi Arabia: Opportunities and Challenges: A Field Study"

Goals:
- Verify that there are no organizational obstacles to women's work in society.
- Exploring the opportunities available for the work of Saudi accounting in accounting and auditing offices.
- Identify the professional variables affecting the enrollment of Saudi female accountants in accounting firms
- Identify the academic variables affecting the enrollment of Saudi female accountants in accounting and auditing firms.

Results: This study has proven that some social and cultural factors associated with the Saudi environment do not work in accounting and auditing firms. The field results have shown that there is a general weakness in linking curricula to professional requirements.

But researchers see here that this is a general problem suffered by male and female graduates, if we notice that male graduates find strong job opportunities in accounting firms, this problem should not be an obstacle to the appointment of graduates in these offices.

2- Mohamed (2020) "The Impact of Women's Representation on Boards of Directors on the Relationship between Quality of Auditing, Dividend Distribution Policies and Social Responsibility and the Market Performance of Egyptian Listed Companies"

Objective: The study aims to measure the strength and direction of the relationship between audit quality, profit distribution policies and social responsibility and the market value of Egyptian listed companies as a main objective divided into the following sub-objectives:
- Measuring the level of voluntary female representation in the boards of directors of Egyptian listed companies.
- Study and analyze the relationship between audit quality, profit distribution policies and social responsibility and the market value of Egyptian listed companies.
- Measuring the impact of female representation as a modified variable (influential) in changing the strength and clarity of the previous relationship

Results: One of the most important findings of the study is that the results of the regression analysis show that the improvement in the level of female representation in the boards of directors of listed companies represented in increasing the number of female members to not less than two members of the board and increasing the percentage of females to the total members of the board to not less than 22.6% and that the membership stems from the representation of owners and those with financial and economic
experience, all these factors will help support the human and social dimension Board decisions, especially Related to the achievement of audit quality and the Board's policies towards profit distribution and social responsibility, which contributes to a positive impact on investors' awareness of the company's financial performance represented in the improvement of its market value.

3- Al-Hizan and Abdul-Jabbar (2008) "The Effect of Passing the Saudi Commission Fellowship Test on Job Opportunities Accounting in the Kingdom of Saudi Arabia: An Exploratory Study"

Objective: The study aims to find out the impact of passing the SOCPA fellowship exam on the job opportunities of Saudi women accountants in the Kingdom, through an exploratory study, as if it turns out that such an effect is available, it may push Saudi female accountants to make serious attempts to obtain the SOCPA certificate and lounge. Identify the impact of the acquisition of the fellowship test on the provision of job opportunities by knowing the link between obtaining that fellowship and working in accounting and auditing offices on the one hand and performance and job status on the other hand, in addition to knowing the views of those who are based on accounting and auditing offices in the impact of obtaining a fellowship and estimating the scientific and practical competence of those who obtain it.

Results: This study has proven that there are some factors that affect, directly or indirectly, the passing of Saudi women accountants in the Kingdom for the SOCPA fellowship exam, such as a set of obstacles they face, represented in: lack of professional qualification for accounting, weak background of accounting graduates in the fellowship exam, its components, nature and difficulty, and the high costs of the test and its training courses, and we find that there is still a gap between the curricula offered at the university and the actual professional practice in practice.

Foreign Studies
1- Blandona & et. 2019 study.
" Is there a gender effect on the quality of audit services"

Is gender diversity an impact on the quality of audit services?

Objective: The study aims to find the most important effects of women practicing auditing and to analyze the extent of women's representation on the boards of directors of local audit firms and major audit firms and the impact of this representation on audit quality.
Findings: The most important findings of the study are that women are underrepresented in the higher ranks of auditing firms. This situation, which occurs not only in the accounting profession but also in other areas of management, has stimulated intense academic discussions about its causes and, more importantly, are there possible solutions. It seems particularly undesirable in the auditing profession, where the behavioral economics literature suggests that women have strong advantages in some of the skills that are most important to the auditing profession. The results indicate that there is an influence of gender on the quality of audit services, as the presence of an auditor is associated with significantly higher levels of quality of financial reporting.

2- Study & Zaluke 2017 Ammer

The role of the gender diversity of audit committees in modelling the quality of management earnings forecasts of initial public offers in Malaysia

The Role of Gender Diversity for Audit Committees in Modeling the Quality of Management Profit Projections in Malaysia

Objective: Nowadays, one of the main governance issues faced by management and organizational shareholders is gender composition in boards and audit committees. This study aims to examine the effect of the gender of the audit committee on the accuracy of the disclosure of management's profit expectations in the prospectuses

Results: Gender diversity in the Board and Audit Committee has been the central focus of many governance reform studies. However, the results of the change in gender diversity in the board remain murky. This study expands on the literature on earnings forecasting accuracy, gender diversity, and corporate governance. This study found that it looked at whether gender diversity affects the accuracy of earnings forecasts for companies that issue IPOs. Furthermore, this study is important as gender diversity has been increasingly recognized as of societal importance by the organizers.

3- Abbasi & et study. 2020

Audit committees, female directors and the types of female and male financial experts: Further evidence

Audit Committees, Directors, Types of Financial Experts and Financial Experts: Additional Guides

Objective: The study aims to investigate the impact of the members of the Women’s Audit Committee on the quality of the audit. Furthermore, it is studied whether the financial expertise (accounting and non-accounting) of the female audit committee
will affect the quality of the audit. The study will also provide empirical evidence that there are female audit committee managers who contribute to enhancing the quality of profits.

Results: By integrating practitioners' assessments of audit quality into audit quality measures, the study found more convincing evidence that female managers on audit committees act as an effective mechanism in improving audit quality. As well as accurately identifying the financial or non-financial expertise of women audit committee members to enhance the quality of profits.

2 THEORETICAL FRAMEWORK

2.1 PROFESSIONAL ETHICS

What distinguishes the auditing profession is its acceptance of the responsibility of work in the public interest, so the auditor's responsibility is not limited only to meeting the needs of the individual client or employer. International and local professional organizations have issued codes of ethics for accountants and auditors according to the nature of each society and in a way that enhances public confidence in the performance and reports of accountants and auditors when they adhere to the basic principles of these codes (Said and Mohammed, 2014, 160).

The importance of auditor ethics:

The importance of ethical obligations can be identified in the following areas: (Ahmed and Ahmed, 2020, 219)

1. Enabling the accounting and auditing profession to give it a social value, especially in the case of ethical obligations among professionals.
2. Sincerity in the performance of the duty entrusted to professional accountants in order to increase public confidence in the accounting and auditing profession.
3. Enhancing confidence in the performance of professional accountants in the event that they provide services within the framework of responsibility or public contribution. Enhance the confidence of professional accountants, financial managers and tax experts. As well as enhancing public confidence in the accounting and auditing profession and the services it provides in the event of ethical obligations that seek to advance the level of performance of the profession.
4. Maintain the integrity and efficiency of the effectiveness of the financial statements presented to the auditor submitted by various institutions.
5. The possibility of determining the accountant's professional responsibility in meeting the needs of the customer and the employer and preferring the public interest over personal interest.

6. Secretariat of professional accountants and determine their responsibilities towards the accounting profession.

7. Reducing the level of risks to which the accounting and auditing profession is exposed, as some believe in the increasing importance of ethical obligations in the case of the use of high information technologies, whether on the scale of the economic unit or on the scale of the accounting information system in that unit.

Auditor ethics in accordance with international standards

Based on this, we can discuss the most important ethics stipulated by international standards, which are part of the personal qualities of the auditor:

Integrity: Integrity is one of the most important qualities that the auditor must have, as it is the main fulcrum on which the customer relies in adding benefit to him, customers rely on the auditor to provide services to them with a high degree of accuracy and ethical standards, and the principle of integrity imposes an obligation on all auditors to be characterized by integrity and honesty in their professional and commercial relations, and integrity means our comprehensive, fair and honest.

Objectivity: It is a state of mind in which bias is excluded, and considerations of justice are given in all matters related to the task to be accomplished, and the principle of objectivity imposes on all auditors not to compromise in their professional judgment because of bias, conflict of interest or non-excessive influence of others, and the auditor can be exposed to several cases that may weaken his objectivity, so relationships that affect excessively on professional judgment should be avoided (Taha, 2013, 48).

Transparency: The term transparency is one of the modern and advanced terms and transparency is defined as clarity, rationality and commitment to the requirements and conditions declared for work, and transparency is one of the most important characteristics or ethical principles that the accountant and auditor must adhere to, this property makes the parties and groups benefiting from his services trust him, that is, the successful accountant or auditor must enjoy transparency in his behavior and dealings with others in order to remain the object of their trust and respect.

Confidentiality: The accountant and auditor must respect the confidentiality of the information they receive during the performance of their professional duties and
accountants and auditors must refrain from disclosing any confidential information they obtain unless they obtain permission to do so (Ahmed and Ahmed, 2020, 2018). The Secretariat is defined as "to give this work its adequate right, to carry out the work under the inspiration of its conscience, to exert its utmost scientific and technical energies in carrying out the work assigned to it, and to present its findings accurately and honestly without distortion or disguise, and its report shall only guarantee the data that it trusts in its integrity, and the facts that are held to be true, and that no one should be flattered in the opinions he expresses, and that his clients have an honest advisor.

Impartiality and independence: It means that auditors should not be biased while performing their duties, as well as not being affected by others so that their professional judgment of the institution they audit is not affected, in general, auditors may not perform professional services in the event of a relationship or bias that may result in changing their professional judgment of the services provided (Nashwan, 2019, 352). The elements of independence are based on the following aspects: (Mohammed, 2017, 86)

1- The subjective components that relate to the person of the auditor and his scientific and moral composition and practical experience such as honesty and honesty, i.e. professional independence is that the auditor relies on himself and is not subordinate and not subject to any party or control from a client, so the auditor can stop all actions and manipulation of accounting policies.

2- The elements of objectivity related to the provisions, rules, guarantees and standards specified in the legislation and laws issued by professional organizations are specific to the function of expressing an opinion, i.e. impartiality when expressing an opinion in financial reports, all that the auditor was objective and independent.

Professional Conduct: The principle of professional conduct imposes an obligation on accountants and auditors to abide by the relevant laws and regulations and avoid any work that the auditor knows or should know that may harm the reputation of the profession. This includes actions that are considered by a reasonable and knowledgeable third party, after evaluating all the specific facts and circumstances available to the auditor at the time, to adversely affect the good reputation of the profession.

Marketing and publicity of audit services: When marketing and promoting themselves and their business, accountants and auditors should not harm the reputation
of the profession, they should be honest and honest, and should not do the following:

(International Federation of Accountants, 2015, 21)

Make exaggerated claims about the services they can provide, the qualifications they possess, or the experience they have acquired.

- Making abusive references or unconfirmed comparisons with the actions of others.

2.2 AUDITOR’S EXPERTISE

The basic principle of professionalism and due diligence requires that he perform only the main tasks in which he has sufficient specific training or experience, or can obtain training or experience in it. The auditor must not knowingly mislead the client as to the level of expertise and knowledge acquired, nor should he fail to seek the advice and assistance of an appropriate expert upon request. Circumstances that pose a threat to the auditor in the performance of his/her duties with an appropriate degree of professionalism and due diligence include: (IFAC, 2015, 147)

3 METHODOLOGY

The US Securities Trading Commission has set a set of conditions that must be met in order for any set of accounting standards to be considered of high quality, including the existence of a good organization of the standards issuing body associated with high-level technical organs and committees, whether for the preparation of studies or the issuance of standards or interpretations associated with those standards, the availability of high-level technical human resources, and the presence of strong entities to monitor the compliance of companies with these standards. "The quality of the accounting standard is related to the space provided by this standard for artificial profit adaptation practices, these practices are actual outputs after the issuance of the standards depend on the misuse of the accounting standard by the preparers of financial statements and auditors, and the space provided by the standard is related to the inclusion of the standard on principles or rules, the principles need a lot of professional judgment to apply the principle to economic operations, while the rules are more specific and apply only to operations that are consistent with the requirements of the rule. " The quality of accounting standards is a prerequisite that must be met in order to achieve the quality of financial reports, as any set of accounting standards allows a space of freedom in choosing
alternatives to accounting policies and methods, and therefore the quality of financial reports remains linked to this flexibility provided by accounting standards, which can lead to abuse of the freedom granted by the standards to the preparers of financial statements (Dali, 2014, 38).

Corporate Governance: Corporate governance targets a good level of disclosure and sufficient and appropriate information for all parties in order to achieve a balance of power for stakeholders in the company and achieve the possibility of holding the internal parties of the company accountable for their actions and decisions, and the relationship of corporate governance with the quality of financial reports is reflected in the proper application of its principles, which helps to achieve appropriate rates of profits and helps to strengthen the company's capital and increase reserves and accumulate them continuously.

This is in addition to the role of governance in reducing the various practices of profit management, beautifying income images and manipulating profits, in light of the application of corporate governance, limiting the authority of management and providing the opportunity for other parties to protect their rights with the presence of various controls, profit management becomes non-existent. Some argue that the relationship between profit management and governance is inverse, so that the higher the degrees of governance in the company, the more it contributes to reducing profit management (Al-Nuaimi and Al-Ali, 2020, 66).

3.1 EXTERNAL AND INTERNAL AUDIT

There are many accounting studies and researches that dealt with the relationship between external audit and the quality of financial reports, but they differed in the different dimensions of external audit. One researcher studied the impact of auditing financial reports from the Big Four audit firms on the quality of financial reports, and it was concluded that audited firms from the Big Four audit firms had high quality financial reports. One of the researchers also studied the impact of the presence of a specialized auditor in a particular sector on the quality of financial reports, and the study found that companies audited by a specialized auditor had more quality financial reports than those audited by a non-specialized auditor in a particular sector. On the other hand, one of the researchers studied the relationship between the duration of the appointment of the external auditor and specialization and industrial experience together on the quality of
"financial reporting", and it was concluded that the impact of these factors associated with external audit on the quality of reports. One of the researchers also studied the impact of audit services fees and non-audit service fees on quality, and it was concluded that audit service fees affect the quality of these reports. Some studies have also been interested in studying the impact of the mandatory periodic change of the external auditor on the quality of financial reports, and it was concluded that the mandatory periodic change of the external auditor affects the quality of financial reports, and the number of external auditors affects the quality of financial reports. Audited reports from more than one external auditor are of higher quality than audited reports from one external auditor. It is clear from the above that external audit has an effective and influential role on its quality. As for internal audit, it also has an impact, but accounting studies have not paid attention to the impact of internal audit as required on its relationship to the quality of financial reports, but in general, applied studies in this field suggest that internal audit plays an important and effective role in reducing management's behavior towards manipulating financial reports and thus improving the quality of financial reports. Some studies have examined the relationship between the quality of internal audit and the quality of financial reporting, and it has been concluded that high-quality internal audit will lead to increased transparency within the company by achieving continuous control that makes any manipulation on the part of management subject to detection, and thus leads to an increase in the quality of financial reporting (Rizk, 2011, 75-77).

The willingness of investors to deal in the stock exchange is affected by the decline with the increase in cases of fraud in financial reports as their confidence in these reports decreases. In order to increase the degree of confidence in the financial reports and the information contained therein, there must be a supervisory body that monitors companies, especially those listed on the stock exchange. In order to control the quality of financial reports, it is necessary to rely on the Audit Committee through the availability of the characteristics of independence and financial or accounting expertise, and that its size is appropriate to carry out the tasks assigned to it and that it meets at least four times during the year. After the Audit Committee has these characteristics, this is complemented by the fact that this Committee performs the main tasks assigned to it related to internal control, financial reporting, and internal and external audit. Thus, the Audit Committee contributes to controlling the quality of financial reports through the effectiveness of the characteristics of this committee, and the availability of these
characteristics at the appropriate level of effectiveness will provide the basic capabilities of the committee to carry out its tasks efficiently and effectively. Continuous interaction between the Committee, the Board of Directors, the Executive Management, the Internal Auditor, the External Auditor and the regulatory bodies is required. Independent audit committees help to establish confidence in the financial statements through impartiality and independence in their composition. The independence of the Audit Committee increases the impartiality of the members of the Committee, whether in communication with other parties, discussions or making recommendations. The independence of the Audit Committee achieves the quality of financial reports, which is the primary objective of the Audit Committee and the final outcome resulting from the interaction of relations between the parties involved in the preparation and audit of these reports (Abdel Fattah, 2013, 75).

The axis / presentation and analysis of the results of the field study

This theme includes the following paragraphs:

First. Characteristics of the study sample: The sample can be classified according to five groups: (gender, age, educational level, years of experience) and the following is an explanation of the characteristics of the study sample members in light of these demographic characteristics:

1) Distribution of the study sample according to the gender variable:

<table>
<thead>
<tr>
<th>Gender</th>
<th>SMA</th>
<th>Percentage</th>
<th>Duplicates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>81.6%</td>
<td>84</td>
<td>male</td>
</tr>
<tr>
<td>Female</td>
<td>18.4%</td>
<td>19</td>
<td>female</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
<td>103</td>
<td>total</td>
</tr>
</tbody>
</table>

Source: "Prepared by the researcher based on the results of the statistical analysis (SPSS)".

We conclude from the above table that there is a convergence between the ratios of males and females, as the percentage of females in the Federal Bureau of Financial Supervision reached (18.4%), while the percentage of males in the studied sample reached (81.6%), and all of these are indications that the Bureau follows a successful policy that indicates The importance of the status of women in society and their contribution to comprehensive development, and this is a clear confirmation of the effective role of women in all professions and jobs and community awareness of the need not to limit women to certain stereotypical jobs.
2) Distribution of the study sample according to the age variable:

Table (2) Statistical analysis of age variables

<table>
<thead>
<tr>
<th>vein</th>
<th>standard deviation</th>
<th>SMA</th>
<th>percentage</th>
<th>duplicates</th>
<th>variables</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>.114</td>
<td>2.63</td>
<td>%9.7</td>
<td>10</td>
<td>Less than 30 years old</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>%25.3</td>
<td>26</td>
<td>From 30 years old to 39</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>%49.5</td>
<td>51</td>
<td>From 40 years old to 49</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>%15.5</td>
<td>16</td>
<td>From 50 years old to 59</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>%0</td>
<td>0</td>
<td>60 years and over</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>%100.0</td>
<td>103</td>
<td>Total</td>
</tr>
</tbody>
</table>

Source: "Prepared by the researcher based on the results of the statistical analysis (SPSS)".

We conclude from the table that (9.7%) of the individuals are less than (30 years old), and (25.3%) are between 30-39 years, and (49.5%) of the individuals are between (40-49 years). Its percentage is (15.5%), of individuals between the ages of (50-59 years), and this is a good indicator through experience and benefit from them, because these ages represent the stage of giving.

3) Distribution of the study sample according to the scientific level variable:

Table (3) Statistical analysis of academic qualification variables

<table>
<thead>
<tr>
<th>vein</th>
<th>standard deviation</th>
<th>SMA</th>
<th>percentage</th>
<th>duplicates</th>
<th>variables</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>.077</td>
<td>2.96</td>
<td>%1</td>
<td>1</td>
<td>Secondary and above</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>%0</td>
<td>0</td>
<td>diploma</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>%18.5</td>
<td>19</td>
<td>Bachelor's</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>%1</td>
<td>1</td>
<td>Higher Diploma</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>27%</td>
<td>28</td>
<td>Master's</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>52.5%</td>
<td>54</td>
<td>Ph.D</td>
</tr>
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<td></td>
<td></td>
<td></td>
<td>100%</td>
<td>103</td>
<td>Total</td>
</tr>
</tbody>
</table>

Source: "Prepared by the researcher based on the results of the statistical analysis (SPSS)".

We conclude from the above table that most of the respondents are holders of a doctorate degree, as their percentage was about (52.5%) of the total sample as a whole, while the percentage of holders of a master’s degree was (27%).

4) Distribution of study sample individuals according to the variable years of experience in the current position:
Table (4) Statistical analysis of years of experience variables

<table>
<thead>
<tr>
<th>vein</th>
<th>standard deviation</th>
<th>SMA</th>
<th>percentage</th>
<th>duplicates</th>
<th>years of experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>0.89</td>
<td>4.08</td>
<td>9.71%</td>
<td>10</td>
<td>Less than 1-5 years</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>13.59%</td>
<td>14</td>
<td>From 6-10 years</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>16.50%</td>
<td>17</td>
<td>From 11-15 years</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>35.92%</td>
<td>37</td>
<td>From 16-20 years</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>24.27%</td>
<td>25</td>
<td>From 21-25 years and over</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>total</td>
<td>103</td>
<td>total</td>
</tr>
</tbody>
</table>

Source: "Prepared by the researcher based on the results of the statistical analysis (SPSS)."

It is clear from the above table that most of the respondents have experience ranging from (16 to 20 years), while the category (21-25 years) came in second place, and these are clear indications that the Federal Bureau of Financial Supervision always seeks to obtain new ideas by employing competencies Renewable carrying scientific ideas that seek with all its energies to employ them on the ground, as most of the new employees always seek to prove their skills and abilities through the ideas that they learned throughout their educational stages.

Second: the validity and stability of the study tool and the test of normal distribution

This questionnaire was presented to (7) academic arbitrators. The results of the arbitration resulted in obtaining a degree of agreement of more than (85%). As for the stability of the questionnaire, it was relied on (Cronbach's Alpha) scale, which had a ratio of (0.983), and this is a high indicator. As for the normal distribution test, this study focused on using the K-S test for the normal distribution, and it was shown through the table below that the study variables follow the normal distribution, as shown below:

Table (5) (K-S) the normal distribution of the study

<table>
<thead>
<tr>
<th>Statistic</th>
<th>df</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>.114</td>
<td>103</td>
<td>.203</td>
</tr>
</tbody>
</table>

Source: From Author

Third: the statistical analysis of the hypotheses of the study

To prove the hypotheses of the study, the simple correlation coefficient (Pearson) was used, as shown below:
The first main hypothesis (there is an effect of the gender of the auditor on the quality of audit work because of the important obstacles to entering the auditing profession).

To fully prove the correlation hypotheses for the dimensions of the study:

Table (6) proving the hypothesis of the study.

<table>
<thead>
<tr>
<th>Model Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
</tr>
<tr>
<td>------</td>
</tr>
<tr>
<td>1</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), y

<table>
<thead>
<tr>
<th>ANOVA*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
</tr>
<tr>
<td>------</td>
</tr>
<tr>
<td>1</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: x
b. Predictors: (Constant), y

<table>
<thead>
<tr>
<th>Coefficients*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>------</td>
</tr>
<tr>
<td>1</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

Source: "prepared by the researcher based on the results of the statistical analysis (SPSS)".

By looking at Table (6), the following conclusions were drawn:

We find that the correlation coefficient between the gender of the auditor and the quality of audit work due to the important obstacles to entering the auditing profession was (0.940), which indicates that there is a strong and good direct correlation, as was the responsibility and impact ratio (R2 = 88%). The ANOVA table was tested, as the value reached higher ranks and statistical significance, and this means that there is homogeneity and variance between both variables. As for the value of (T), it is (7.078), which is greater than (2), as was the value of (Sig = 0.000), which is less than (0.05), which indicates the acceptance of the hypothesis that says, “There is an effect of the gender of the auditor on the quality of the auditor’s work.” Auditing due to significant barriers to entry into the auditing profession.

Hypothesis 2: Women seem to outperform men in skills considered most important for the auditing profession.
Al-Ibadi, D., H., M., Ajina, A. (2023). The role of women in auditing financial statements: the importance of gender diversity in the board of directors to achieve the quality of financial reporting.

Table (7) proving the hypothesis of the second study.

<table>
<thead>
<tr>
<th>Model Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
</tr>
<tr>
<td>-------</td>
</tr>
<tr>
<td>1</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), xy

<table>
<thead>
<tr>
<th>ANOVA*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
</tr>
<tr>
<td>-------</td>
</tr>
<tr>
<td>Regression</td>
</tr>
<tr>
<td>Residual</td>
</tr>
<tr>
<td>Total</td>
</tr>
</tbody>
</table>

a. Dependent Variable: x
b. Predictors: (Constant), xy

c. Coefficients*

<table>
<thead>
<tr>
<th>Coefficients*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
</tr>
<tr>
<td>-------</td>
</tr>
<tr>
<td>(Constant)</td>
</tr>
<tr>
<td>xy</td>
</tr>
</tbody>
</table>

a. Dependent Variable: x

Source: "prepared by the researcher based on the results of the statistical analysis (SPSS)".

By looking at Table (7), the following conclusions were drawn:

We find that the correlation coefficient between the superiority of women over men in the skills that are considered the most important for the auditing profession was (0.981), which indicates that there is a strong and good direct correlation, as was the ratio of responsibility and impact (R2 = 96%). The ANOVA table was tested, as the value reached higher ranks and statistical significance, and this means that there is homogeneity and variance between both variables. As for the value of (T), it is (4.99), which is greater than (2), as was the value of (Sig = 0.000), which is less than (0.05), which indicates the acceptance of the hypothesis that says, "Women are superior to men in skills which are considered most important to the auditing profession.

The third hypothesis: that female auditors in partnership positions should show additional competence (Ittonen et al., 2013). Accordingly, we should expect these female partners to provide audit services of higher quality on average than male auditors.
Table (8), proving the hypothesis of the third study.

**Model Summary**

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.988</td>
<td>.976</td>
<td>.976</td>
<td>.10967</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), xy

**ANOVA**

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>50.314</td>
<td>1</td>
<td>50.314</td>
<td>4183.14</td>
<td>.000</td>
</tr>
<tr>
<td>Residual</td>
<td>1.215</td>
<td>101</td>
<td>.012</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>51.529</td>
<td>102</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: y

b. Predictors: (Constant), xy

**Coefficients**

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>-.345-</td>
<td>.069</td>
<td>4.99</td>
</tr>
<tr>
<td></td>
<td>xy</td>
<td>1.115</td>
<td>.017</td>
<td>.988</td>
</tr>
</tbody>
</table>

a. Dependent Variable: y

Source: "prepared by the researcher based on the results of the statistical analysis (SPSS)".

By looking at Table (8), the following conclusions were drawn:

We find that the correlation coefficient between female auditors in partnership positions and the efficiency to provide audit services of higher quality was (0.98), which indicates that there is a strong and good direct correlation, as was the ratio of responsibility and impact (R2 = 97%). The ANOVA table was tested, as the value reached higher ranks and statistical significance, and this means that there is homogeneity and variance between both variables. As for the value of (T), it is (4.99), which is greater than (2), as was the value of (Sig = 0.000), which is less than (0.05), which indicates the acceptance of the hypothesis that says, that auditors in partnership positions must appear additional efficiency (Iltonen et al., 2013). Accordingly, we should expect these female partners to provide audit services of higher quality on average than male auditors."

**4 CONCLUSION**

1- There are many specifications required for the auditor, whether male or female, in terms of ethics, experience, professional specialization, scientific and practical qualification, and knowledge in other sciences, but the interaction with these specifications differs from one gender to another according to its nature and the circumstances surrounding it.

2- There are several factors that affect the quality of the audit, the most important of which are the factors related to the audit office such as the size of the office and professional development by the audit team office to perform the audit profession,
audit quality control programs, the reputation of the audit office, the conditions for joining the audit team, as well as factors related to the auditor such as independence experience and supervision. Added to these factors are the effects of the auditing environment.

3- Among the most important factors influencing the quality of financial reports: disclosure, accounting standards, audit committee, internal and external audit, board of directors, and this effect varies if the individuals are male or female, whether in the board of directors or auditors.

4- According to the results of the field study in the first axis of the questionnaire related to the requirements of the auditing profession, the largest arithmetic mean for the tenth statement was (4.47), which is greater than (4.20), less than (5), and a standard deviation of (0.093). The relative weight of this phrase is about (89%), and all of this reflects the very positive view of the study sample towards this phrase, and therefore it can be classified according to the five-point Likert scale within the degree of (strongly agree). In women's possession of the elements of moral behavior compared to males.

5- According to the results of the field study in the first axis of the questionnaire related to the efficiency of the quality of auditing accounts for females, the largest arithmetic mean for the tenth phrase was (4.46), which is greater than (4.20), and a standard deviation of (0.09), and the relative weight of this phrase was About (89%), and all of this reflects the very positive view of the study sample individuals towards this phrase, and therefore it can be classified according to the five-point Likert scale within the degree of (OK) and in the manner of (5) in the positive direction, which indicates that women can supervise the audit team in a way that helps to Audit quality.

6- The general arithmetic mean for the first axis was 3.85, with a coefficient of difference of 2.58, while the general arithmetic mean for the second axis was 4.09, with a coefficient of difference of 2.39.

7- There are still very few Arab and international studies on this subject and have not addressed all the vocabulary related to the effects of gender diversity on the auditing profession first, audit quality and financial reporting quality second.
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