

External Auditing and Corporate Governance Among Arab Countries: A review of the Literature

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Abstract

Role of external auditing on improving the corporate governance is not clearly among the Arabian companies. The purpose of this study is to review and examine the relationship between external auditing and corporate governance in Arab countries. Related literature was extracted from reliable sources and filtering was conducted to select the articles that fit in the scope of this study. The findings indicate that countries such as Algeria and Iraq received the largest number of articles. Time of the studies is limited to six years with the majority are adopting secondary data or time series data approach. For studies with a questionnaire, approach, the sample size was small and accountants were mainly the respondents of these studies. Listed companies received the majority of the studies and articles related to the issue is increasing. The future work is suggested to investigate the relationship in other countries and to adopt qualitative and quantitative approach using larger sample size or time frame to enhance the generalizability.

Keywords: Auditing, External auditing, corporate governance, Arab countries.

1. Introduction

Corporate governance has taken a great importance in the last two decades as the world have experienced economic problems and financial crises affecting most of the economies of developing and developed countries [1,2,3,4]. These crises led to heavy losses in international companies, especially American and European companies. The administrative failure increased companies and manipulation of financial lists and maximize profits at high rates with non-adherence to the parameters of professional and ethical behavior. For these and other reasons led to the bankruptcy and hardship of large companies have hurt many of investors, shareholders and creditors. As economic crises intensified, it became necessary to develop mechanisms to monitor the management of the company efficiently and effectively, this is what has been called corporate governance as a modern management style for regulating the interrelationship between the companies and

abroad, which defines the responsibilities of each party to protect the rights of the shareholders and other stakeholders [35,40].

The audit profession, like other professions facing many challenges in light of the changes in the business environment, whether economic or political changes or technological developments such as the one that the world is witnessing on a continuous basis [36,39], which places on the shoulders of legal accountants significant responsibilities to keep up with these changes and improve the level of the profession, The impact of these changes and developments is an important factor in shaping the future of the profession .

There is a continuous modernization of the laws and regulations governing the profession and there are increase in the expectations of the society from the Chartered Accountants as the independent body with a neutral view as well. Mechanism, and its impact appears on the selection of the auditor and the isolation and assessment procedures affecting auditors' fees on the formation of the profession market and the future of audit firms in the market ^[5].

Role of external auditing in strengthening the corporate governance is still ambiguous. Auditors must satisfy growing expectations, not only in the more conventional areas in financial statements but also in relation to the existence of fraud and compliance with legal obligations. They are facing increased pressure to plan and perform an audit to obtain reasonable assurance that material misstatements arising from fraudulent acts such as bribery are detected and reported.

The external auditor is responsible for disclosing any risks or uncertainties that threaten the entity of financial institutions, and this is one of the audit tasks when auditing financial statements, so that senior management can make appropriate decisions at the appropriate time about the problems and risks to those institutions. The responsibilities and duties of external audit to conduct a systematic critical examination of financial statements in order to give a neutral technical opinion on the fairness of these statements and their representation of the truth, and this opinion is the result of its findings and its implications for all relevant parties that take it into account when making its decisions. Financial, conducts auditing tests and procedures in accordance with generally accepted audit criteria, and exerts adequate professional care, as the report contains the facts and findings of the auditor, thus having performed his duties properly and relieved himself of responsibility, lobbying appropriate about information and financial statements and conforming to all aspects with the international framework and detection of errors in financial statements to enable the opinion and evaluation of the effectiveness of internal control in the financial report ^[6].

Previous studies focused on several factors that are related to corporate governance. However, the external auditing received less attention and it is not clear to what extend the external auditing can affect the corporate governance. For

this reason, this study aims to review and examine the literature to identify the relationship between external auditing and corporate governance. The following section discusses the methodology, summary of previous studies, findings, and direction of future work as well as concluding remarks.

2. Literature Review

The reviewed studies have mainly focused on the external auditing and corporate governance. For example, in the study of Atwa and Abd ^[7], the authors aimed to know the role of variables related to the quality of external audit, and variables related to institutional governance in reducing the practice of earnings management in industrial and service companies listed in the Amman Financial Market, and the study found the phenomenon of the practice of management profits in all industrial and service companies that were selected as a sample for study and in the various years of study extended during (2011-2014), and the existence of a negative impact statistically for the size of the audit office and the type of report of the auditor on the practice of Earnings Management in companies, and the existence of a positive effect for the period of issuance of the auditor's report to change the auditor and not to audit the practice of Earnings Management ^[37,38, 40].

In similar vein, the study of Ahmed ^[8] aimed to reveal the relationship between the practices of earnings management and Audit quality standards (auditor independence and fees, size and reputation of audit offices, competition between audit offices) in a sample of companies listed in the Iraqi Stock Exchange in fact that accountants can change the number of financial statements through practices of management earning. The study tried to identify the extent of this phenomenon to the Iraqi companies and their relationship with audit quality by applying Miller model to calculate the practices of earning management and using the questionnaire for a sample of (25) auditors at audit offices in Karbala and Baghdad the study reached to several conclusions companies have exercised earning management in the years (2011-2017) the study provided some recommendations: the companies of the research sample rationalize the practice of earning management because of its negative effects on the economic development and on all parties involved in the company even if it achieved temporary benefit to one of the parties.

The Study of Khalaf and Ali ^[6] which examined the role of external auditor in protecting banks from banking risks and continuity and highlighting puzzles legislation and recommendations in the development of standard standards and rules to control the performance of banking, and the study found that the dependence of external audit on international auditing standards Basel's recommendations increase the effectiveness of auditing banking risk management Belkhairi ^[9] examined the contribution of external audit in the activation of the internal control system, through its evaluation by the auditor and is the first step in the implementation of his mission, and the discovery of weaknesses and strengths

in the system, and the study found that the internal control system is a means of helping to achieve goals. The external auditor uses multiple methods to examine the internal control system of the audited organization.

The study of Lshlash ^[10]: The aim of this study was to investigate the impact of corporate governance mechanisms on improving the quality of external audit. The study found an impact on the application of corporate governance mechanisms in the Board of Directors and the internal control system on improving the quality of external audit.

The study of Ahtitash ^[11]: The study aimed to clarify the impact of the quality of external audit as a mechanism of external mechanisms of corporate governance on the reliability of financial statements. The study sample consisted of 90 accountants and accounting experts in Algeria. The study concluded that there is a statistically significant effect of the factors related to the audit office, the auditor's factors, and the factors related to the implementation of the audit on the reliability of the financial statements. Audit Office Representation, Audit Office Representation of an International Audit Office, Audit Office Membership in a Network of Audit Offices, While Differences in Trends exist due to the experience of the External Auditor.

The study of Trish ^[12]: The study aimed to determine the extent to which external audit in Algeria contributed to the implementation of corporate governance. The sample of the study consisted of 103 accountants and an accountant expert. It was concluded that external auditors contribute strongly to the implementation of corporate governance.

The study of Saeed and Lashash ^[13] which aimed to measure the impact of Algeria's adoption of corporate governance on the quality of external audit, and found that the presence of independent members in the board of directors and the multiplicity of shareholders and creditors in the institution has a positive impact on increasing the quality of the audit, but the contract of the auditor for two covenants does not affect. Necessarily negatively on the quality of the audit but can have a positive effect due to the auditor's identifying the weaknesses of the institution, and that the current method of charging wages has been the opinion of the majority of external auditors that it negatively affects the quality of the profession because it helps to circumvent and create unfair competition, and that the lack of Legislation of national audit standards adversely affects the quality of external audit.

The study of Al- mubashir ^[14]: This study aimed to identify the factors associated with internal audit quality in companies listed on the Stock Exchange of Palestine, and the statement of the type of relationship between all of these factors and between earnings management, it has been used descriptive analytical approach and relied on the method of complete enumeration; Due to the small number of members of the study population, consisting of (49) companies, and the study relied on a questionnaire designed to serve their goals, and (49) forms were handed out for the managers of departments and heads of departments of internal audit in all companies listed on the Palestine Exchange. The study main findings

including: All companies listed on the Palestine Exchange practicing earnings management ^[34], the internal audit function in companies listed on the Stock Exchange Palestine has quality, There is no relationship between internal audit quality and the reduction of earnings management in the companies under study Mashhadani and Al-Fatlawi ^[15] which aimed to investigate the impact of the application of corporate governance in reducing Earnings Management practices where some companies resort to Earnings Management practices by interfering in measurements and accounting disclosures to influence the accounting figures decided on them taking advantage of the flexibility in accounting standards to choose between alternative accounting modalities and policies. The study found that there is an impact on corporate governance mechanisms in reducing Earnings Management practices ^[30,31,32].

The study of Al-Rashidi ^[16]: This study aimed at knowing to what extent the independence conditions for external auditors are available in the state of Kuwait. The researcher applied the descriptive analytical approach in the study. A purposive sample has been choosing from this community unclouded (75) individuals, and 62 questionnaires have been retrieved available for analyzing. results have been reached the independence conditions for the external accounting auditors in the state of Kuwait are not available, from the point of view of the group, included in accounting auditors, the financial statements users, the control and supervision parties), and the control and supervision parties are the more effective regarding this opinion, and there are impediments to provide the independence conditions for the external accounting auditors in the state of Kuwait. The most parties that support this opinion are the control and supervision parties on the profession.

3. Methodology

This study reviews the existing literature to find the impact of external auditing on corporate governance. For this reason, this study collects data from existing databases that cover the topic. Keywords such as external auditing, corporate governance, and combination of both were used to identify the related articles. The search resulted in more than 200 articles. However, the articles were reduced to 11 studies that have looked into the relationship between external auditing and corporate governance. The number of articles is an indication of the lack of studies that deal with the topic. The articles were extracted then filtered and screened. First screening includes the duplication of articles. In the second screening, the reading of title and abstract was conducted. The third screening included full reading of all the remaining articles. This has resulted in 11 articles that are related to the external auditing and corporate governance. Figure 1 shows the process of selecting the articles that are related to the topic of this study.



Figure 1: Process of selecting the Articles

4. Findings

The findings of this study were obtained using the frequency analysis. Information of the articles were extracted and gauged to present the findings in forms of figures and tables. The findings include the country of origin, year of publication, sample size, methodological approach, and relationship between external auditing and corporate governance.

4.1 Country of Origin

The country of origin for the reviewed studies is presented in Figure 2. It can be seen that Algeria has the highest percentage of studies with 37% followed by Iraq with 18%, Arab Gulf Countries, Saudi Arabia, Jordan, Kuwait, and Palestine has 9% of the reviewed studies.

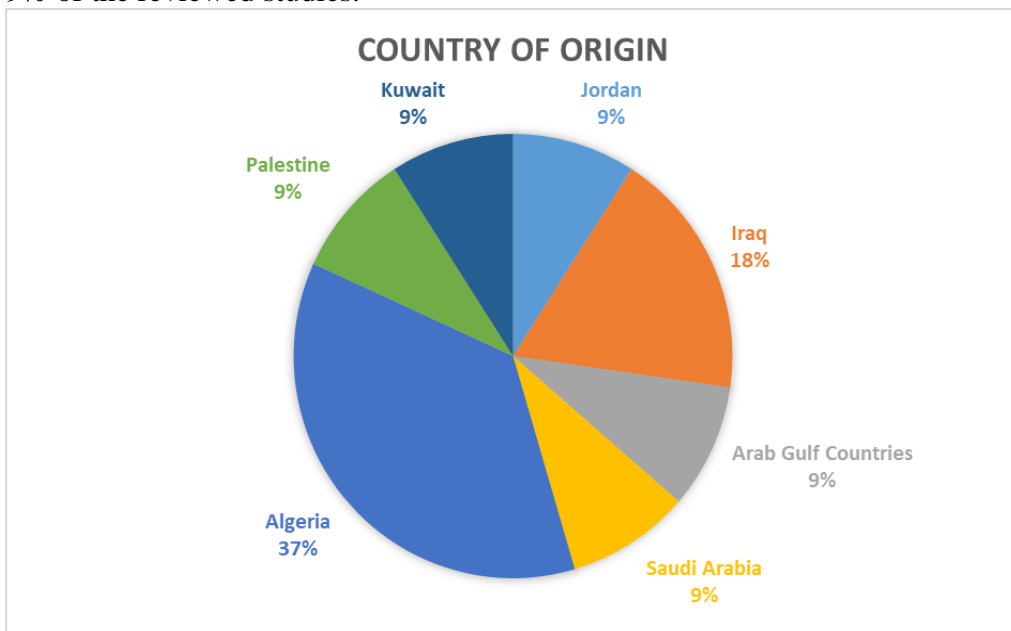


Figure 2: Country of Origin

4.2 Period of Studies

The period of the studies showed that for the secondary data and time series data, the period last between minimum one year and maximum of six years. Figure 3 shows the period of the studies.

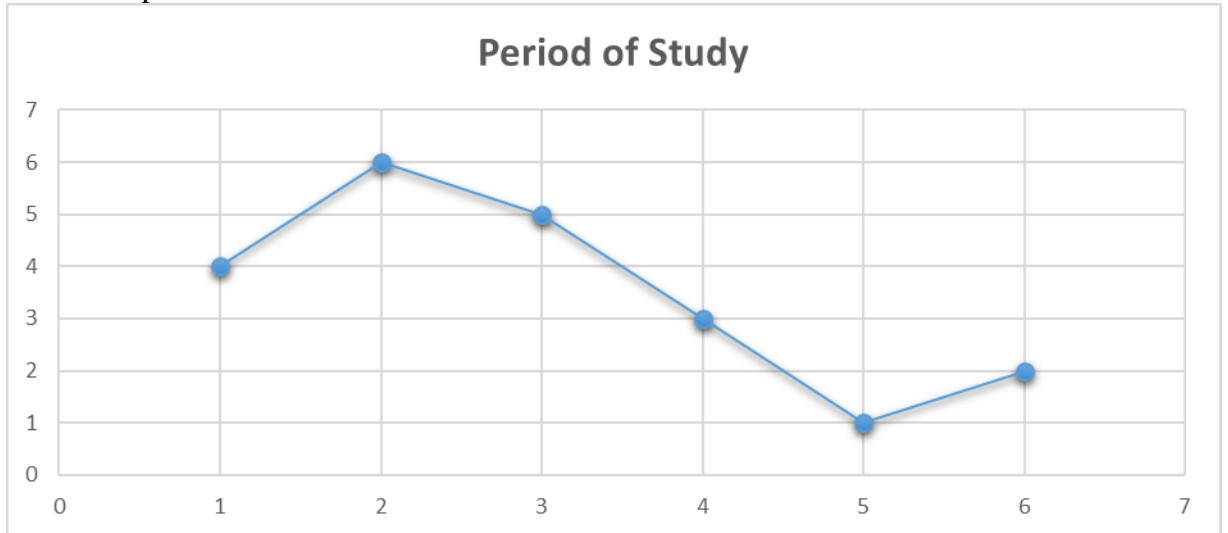


Figure 3: Period of the Studies

4.3 Type of Data Collected

Type of Data collected is presented in Figure 4. It shows that 64% of the reviewed studies have used the secondary data approach to investigate the relationship between external auditing and corporate governance. A total of 36% used the primary data approach using a questionnaire.

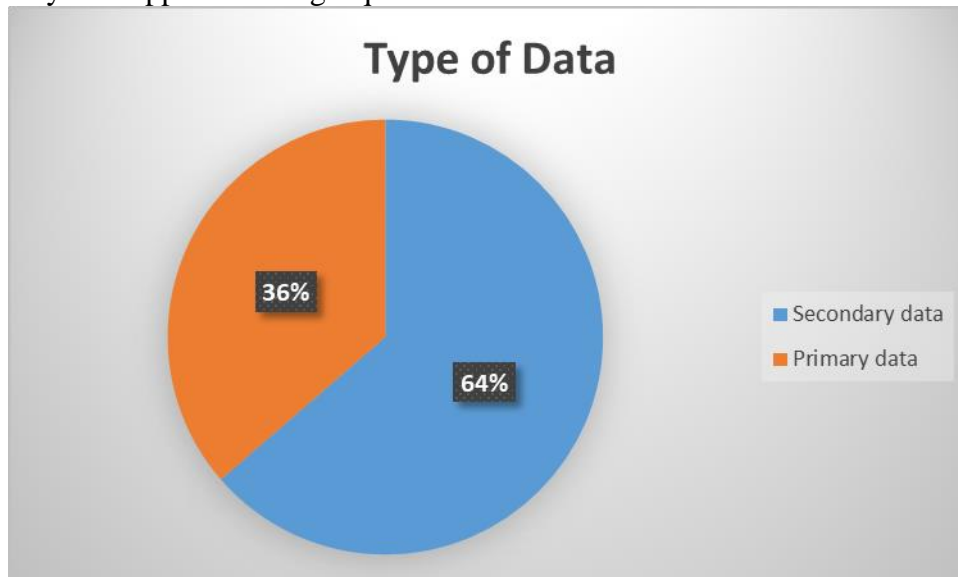


Figure 4: Type of Data

4.4 Sample Size

Among the studies that used the questionnaire as a tool for data collection, the sample size was limited to almost 100 respondents and they were accountants familiar with the auditing and governance. Figure 5 shows the sample size of the studies that uses a questionnaire. It shows that some studies used as minimum as 49 respondents while the highest number of respondents is 103.

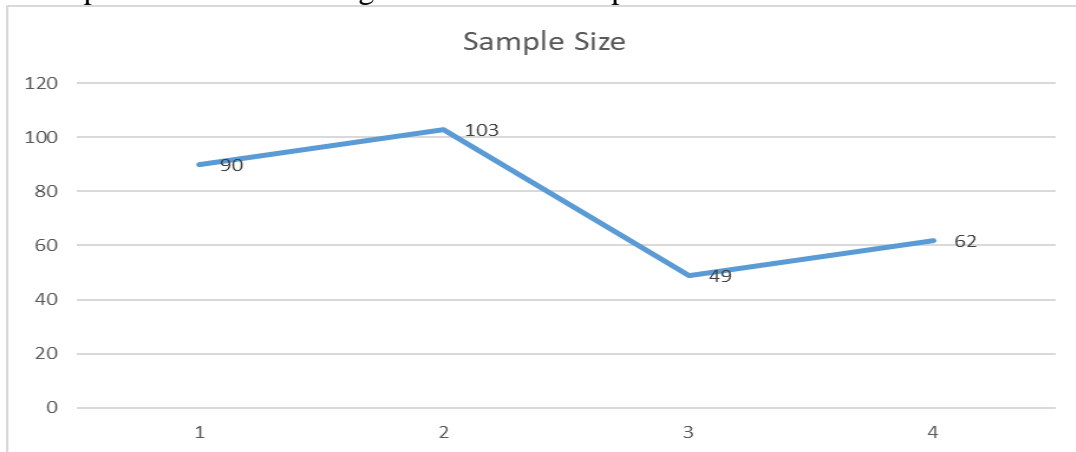


Figure 5: Sample Size

4.5 Organizations

The organization where the studies was conducted are divided between industrial, service, banks, listed and non-listed companies. Figure 6 shows the type of companies. It shows that 37% of the studies have used the listed companies. By listed companies, it meant that all type of companies listed in a stock market. The non-listed companies accounted to 27% of the reviewed studies. Studies that focus on industries such as banks accounted to 27% while studies on industrial and services sector accounted to 9%.

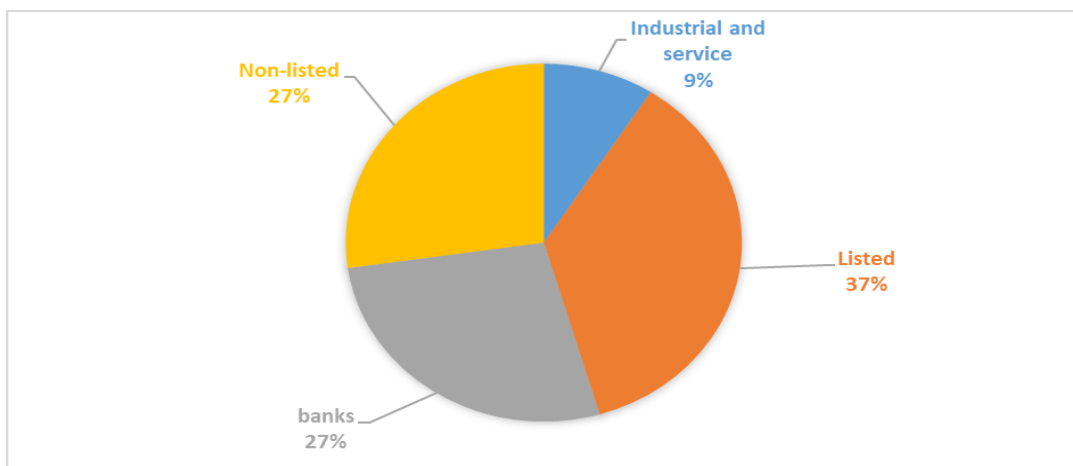


Figure 6: Type of Companies

4.6 Year of Publication

Number of articles published during the last eight years has increased. From 2012 to 2019, the articles have gradually increased. Low number of articles in 2019 could be due to the time of conducting this study where the study cover articles until April 2019. Figure 7 shows the year of publications of the reviewed articles.

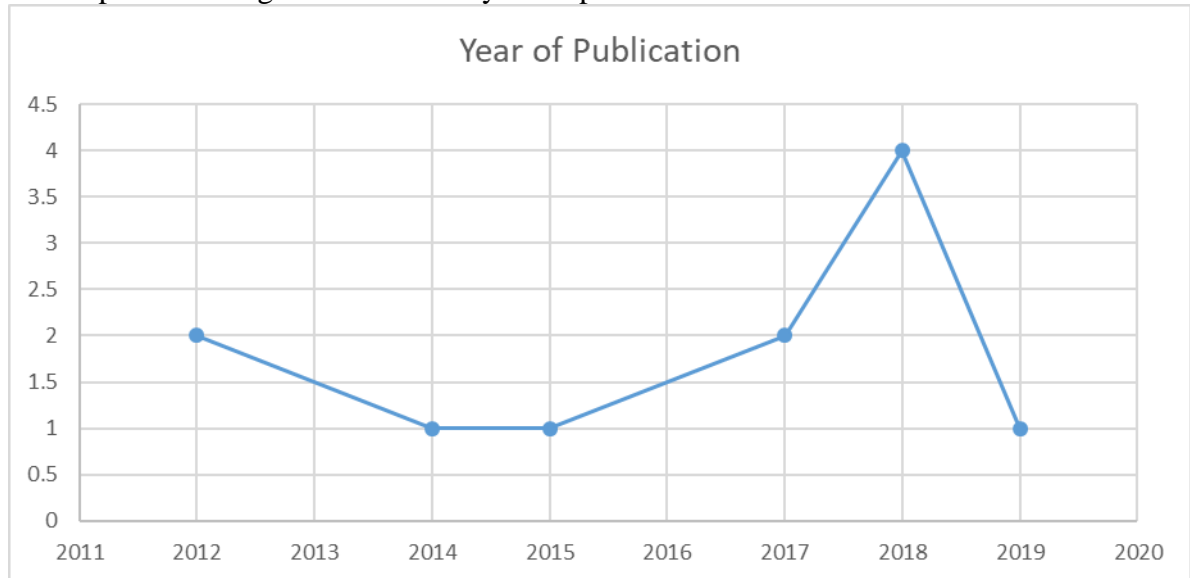


Figure 7: Year of Publications

4.7 Relationship between External Auditing and Corporate Governance

Previous studies have examined the potential impact of external auditing on corporate governance. The findings indicated that external auditing is a tool that can enhance the corporate governance. External auditing enhances the risk management of banks ^[6]. External auditor has a major role in examining and enhancing the internal control system ^[9, 10]. External auditing also is deployed as a mechanism of external mechanisms of corporate governance on the reliability of financial statements ^[11]. External auditing has a major impact on implementing the corporate governance ^[12, 16, 33]. Researchers are with the opinion that external auditing can identify the weaknesses of the institution and provide recommendation to enhance the financial statement and financial disclosure ^[13]. Thus, it is concluded that external auditing is a mechanism through which the companies can implement the corporate governance and can enhance the financial disclosure as well as the quality of preparing financial statement.

5. Discussion

There are several limitations that worthwhile to mention in this study. First, this study focuses on the external auditing and its impact on corporate governance.

Thus, the findings cannot be generalized to the internal auditing which has different purpose and mechanism. The findings were derived from articles published and related to the Arab countries. In addition, number of the articles is limited. For this reason, future research are recommended to expand the findings of this study by conducting a comparison between the internal and external auditing and their contributing to the corporate governance. The future studies are encouraged to expand the area of the study by investigating the external auditing and its role on corporate governance not within the Arab countries alone but to include a worldwide perspective.

This will enhance the generalizability of the study and increase the number of the articles that deal with the topic from global perspective. A study of specific country is recommended as majority of reviewed studies focused on Algeria and Iraq. Other countries in Middle East or in the Southeast Asia could be conducted to identify the role of external auditing in corporate governance. Most of the reviewed studies that uses the secondary data approach were conducted on a period of minimum 1 year and maximum of six years. Future studies are recommended to expand the period of study to include 10 years starting from the year 2008 where the economic crisis took place.

The secondary data approach or the time series approach outperform the primary data or questionnaire approach. Future studies are recommended to conduct qualitative studies and quantitative studies using a questionnaire. The qualitative studies can be conducted using an interview approach or a focus group approach where experts can be interviewed and findings related to external auditing and its role can be presented. In addition, the questionnaire approach can be conducted in a larger number of respondents. Previous studies were limited to 103 respondents and increasing the sample size to over than 200 will enhance the generalizability of the study.

The previous studies have focused on listed and non-listed companies in general. However, sector specific studies such as those that focused on banks and on industrial and service studies are few. Thus, it is recommended for future studies to focus on studies related to the industrial and service followed by studies on banks. Lastly, number of articles related to the relationship between external auditing and corporate governance are limited. Future studies are much recommended to investigate the issue and investigate the bidirectional effect between the two variables and their relationship with profit management.

6. Conclusion

This study was conducted to investigate the relationship between external auditing and corporate governance in Arab countries. Related literature was extracted from reliable sources and filtering was conducted to select the articles that fit in the scope of this study. The findings indicates that countries such as Algeria and Iraq

received the largest number of articles. Time of the studies is limited to six years with the majority are adopted secondary data or time series data approach. For studies with a questionnaire, approach, the sample size was small and accountants were mainly the respondents of these studies. Listed companies received the majority of the studies and articles related to the issues is increasing. The future work is suggested to investigate the relationship in other countries and to adopt qualitative and quantitative approach using larger sample size or time frame to enhance the generalizability.

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