

The Extent of Internal Audit Efficiency to Limit the Practices of Immoral Accountant (From the Point of view of Auditors in Baghdad)

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Abstract

The existence of ethical accounting practices was one of the reasons of deficiencies and difficulties in the field of internal auditing as a profession, in addition to the use of modern techniques and methods to address the shortcomings and difficulties encountered by the form of ethical accounting practices, a great challenge to the accounting profession and auditing through the practices, procedures and policies used by accountants. The exploratory nature of this study was adopted by the researcher on the developmental approach, in which the various information available in the books and courses were extracted and results reached on the application of internal auditing and ethical accounting practices. We have experience that can help protect economic unity and reduce ethical practices. In order to do so, the technology of the systems of expertise can be used in the face of inefficiencies and inefficiencies in the performance of internal audits. The research is based on the main hypothesis that there is a relationship of correlation and effect between the effectiveness of internal audit and the practices of the ethical accountant.

Keywords: Limit the practices; Hypotheses; Developmental approach.



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1. Introduction

Creative accounting is a service job that most of the jobs need good skills of special information in high quality. The most prominent characteristic of the profession is that of other occupations, the acceptance or commitment of its members, and behavioral principles that govern their actions and which depend on moral constructs derived from basic ethical values such as trustworthy, fairness and equity. Ethics is the profession, the basis for the conduct of workers and professional skill, and for the latter, it is only through professional commitment to the rules of conduct of profession. And focus on professional ethics that include the personal characteristics that professionals must possess: safety, honesty, good dealing, intelligence and ability to analyze. And its effect on the use of the practices of the accountant in the shadow of his account, which affect and influence the ethical aspects of accountants, as these practices have effects on the financial statements. Which result in conflicting interests, managers seek to maximize their gains and benefits, if they are linked to an income-generating component (wills or net activity outcomes) (Waleed, 2006).

As well as opportunistic compromises of managers to develop their interests and harness the expertise of accountants, to achieve their self-interest is the greatest moral challenge to the accounting profession, as well as the rewards that are held between managers and auditors. There is no doubt that the fight against the practices of the ethical accountant is difficult and complex (Ehrenfeld, 2005). Therefore, those interested in this field, should continuously seek to develop in the practices of the ethical accountant, The researcher will present the most important trends, methods and methods to increase the effectiveness of the internal audit to uncover and limit the practices of the ethical accountant. As an auditor, to seek to obtain sufficient and appropriate evidence to prove that there were no deviations or errors. From an important point to the point that, as a result of the limitations inherent in the internal audit process, there in financial statements (Brynjolfsson and Hitt, 2000).

2. Research Problems

The existence of ethical accounting practices was one of the reasons of deficiencies and difficulties in the field of internal auditing as a profession, in addition to the use of modern techniques and methods to address the shortcomings and difficulties encountered by the form of ethical accounting practices, a great challenge to the accounting profession and auditing through the practices, procedures and policies used by accountants (Lotfi, 1998).

The problem of the study concludes that the lack of commitment by some practitioners to the accounting profession to the ethical obligations of the profession, as well as to identify ways to increase the level of performance of their profession:

1. Is there a shortage and difficulties in the efficiency and effectiveness of the internal audit lead to the existence of accounting innovation?
 2. Is the use of modern techniques and methods to remedy the shortcomings and difficulties faced by the external auditor?
 3. Are the practices of the ethical accountant a major challenge to the accounting and auditing professionals?
- Importance of the Research

The importance of efficient internal audit effectiveness helps to limit the practices of the ethical accountant, hence the importance of the research to explore whether the internal audit is interested in knowing the level of efficiency and effectiveness to identify the obstacles and difficulties that prevented their application (Nasser, 1990).

2.1. Objectives of the Research

The objective of the research is to identify the practices and procedures of the ethical accountant's practices and to identify the reasons, motivations and effects of these practices, while highlighting the role of the auditor in disclosing and diagnosing the practices of the ethical accountant, in addition to the auditing and auditing procedures. The purpose of this research is to clarify the importance of effective internal audit to reduce the accountant's ethical practices, which are done by investigating the current situation of auditors, identifying weaknesses and identifying the obstacles and difficulties that have negatively affected the reputation of the internal audit work.

3. Methodology

The exploratory nature of this study was adopted by the researcher on the developmental approach, in which the various information available in the books and Courses were extracted and results reached on the application of internal auditing and ethical accounting practices. The researcher tried to test the health of the expectations of conducting an exploratory study, based on the extrapolation method in extrapolating the opinion of the auditors to the profession and disclosing the accountant's ethical practices (Al-Twaijry *et al.*, 2003; Salem, 2014).

3.1. Hypotheses of the Research

The research is based on the main hypothesis that "there is a relationship of correlation and effect between the effectiveness of internal audit and the practices of the ethical accountant" and several sub-hypotheses are derived from them as follows:

- 1- There is a significant correlation and effect relationship between the efficiency and the necessary professional care and the reduction of the practices of the creative accountant.
- 2- The existence of significant moral and ethical relationships, between the ethical integrity of the accounting profession and the reduction of creative accountant practices.
- 3- There is a significant correlation and effect relationship between honesty and integrity and limiting the practices of the accountant.

3.1.1. The First Subject: Methods and Procedures Followed in Ethical Practices

There are many methods followed by ethical practices to be identified and the motives to be used, according to the following:

3.1.2. The First Requirement: The Motives of The Creative Accountant's Practices

The motives for accounting use are as follows:

- 1- Positive impact on the company's reputation in the market in order to improve the financial value related to its performance.
- 2- The impact of the company's share in the financial markets, where the aim is to maximize the financial summit and thus improve prices.
- 3- Increase borrowing from banks.
- 4- Tax manipulation by reducing profits and revenues and increase the expenses in order to reduce the tax margin resulting from.
- 5- Improve the financial performance of the company in order to achieve the personal interests reflected in the responses to the departments to show it in its entirety.
- 6- Professional classification and a link to obtain the advanced classification of the company to its competitors in the field of work based on indicators and financial standards.

3.1.3. The Second Requirement: Ways to Train the Creative Accountant's Practices

There are many methods and methods used in ethical practices, but we have reviewed the most important methods and they are:

- 1- Sometimes accounting rules allow the economic unit to choose between a different numbers of accounting methods, For example, an economic unit in a number of countries can choose between policy to eliminate the expense of development as it occurs and write it off at the expense of the age of the relevant economic unit. Thus, the economic unit can choose the accounting policy that bestows the image.
- 2- Use of some inputs in the calculations that relate to evaluation or prediction. In some cases, when assessing the age of an asset for an out-of-pocket calculation, such evaluations are usually done within the work and the creative accountant has the opportunity to make a mistake of caution or optimism in this assessment. In some cases, the external expert can usually be employed to make assessments.
- 3- Artificial transactions can be entered either to manipulate balance sheets, or to move profits between accounting periods. This is achieved by entering into two or more interconnect with a third party. For example, suppose you are ready to sell an asset to a bank instead of renting it for the lifetime of the default, so that the price can be sold by selling this item under or below the existing top because the price difference can be compensated.

- 4- manipulation of the timing of transactions in order to determine a certain year, to bear the profits or losses for any purpose directed by the accountant, especially if there are clear differences between the currency's price value and the value of market or real value by low or high rent.

3.1.4. The Second Subject: Ways and Means of Raising Efficiency

In the field of internal auditing, writing rarely addressed the concept of efficiency and effectiveness of internal auditing. This concept can be reached by reviewing the different concepts of efficiency and effectiveness in general.

Efficiency as defined by an international body is "the achievement of planned objectives or other goals defined for the program in a systematic manner, thereby contributing to the reduction of transaction costs, without affecting the level of quality or time in which the service should be performed."

The effectiveness is "to select the means of implementation that will achieve the plans, objectives and projects at the lowest possible cost and in a practical manner and within the time frame agreed upon."

Dr. Mohamed Yusuf defined efficiency as "making sure that the maximum benefit is possible from the ways or method, or in other words, that the lower level of resources has been used to achieve a certain level of utility".

The effectiveness was also known as "the process of ensuring that the outputs (or outcomes) reached met with the required level of performance and quality."

3.1.5. Second Requirement: Methods and Means of Measuring Efficiency in The Internal Audit Process

There are many methods that can be used to measure efficiency and effectiveness in the internal audit process, as follows:

First, the means of measuring the efficiency of the internal audit process:

1. Mistake Rank: Due to the fact that the decision-making process in the internal audit depends on the extent to which the appropriate information is provided free of error, the information that has been audited may be taken into account and relied on information that has not been audited. It can be said that the amendments made by the auditor can actually measure the effectiveness of the internal audit. In other words, it is possible to describe the effect of internal audit on the value of the amounts resulting from the adjustments or adjustments made by them, which leads to the company avoiding losses or losses that could have been incurred. For example, the error in the expected profit figure will result in an opportunity for the company, to make the right decision and the consequent loss of the company.

2. The availability of information is complete: the decision maker can evaluate the alternatives and the best alternative choice, and this information should be objective, correct and free of errors, which will ensure that the quality of the information and the confidence of the decision maker will be improved after it has been modified and Approved by the auditor. It can be said that the efficiency of the internal audit process is related to the extent to which the decision maker has taken advantage of the accounting information that has been audited, study assistance and decision making.

3. Use of available resources optimal use: The human element is the dominant factor in optimizing the use of resources available in the internal audit process and achieving the objective of this process. The effectiveness of the internal audit process is directly affected by the extent of competence and capacity the human element is responsible for, failure to provide solutions to the problems that this human component may face may create many constraints that affect the effectiveness of the internal audit process. The auditor should therefore have a knowledge base, derived from experience and training in the internal audit area and enable him to perform internal auditing tasks efficiently and effectively. Professional experience plays an important role in improving the internal audit provisions, thus improving the efficiency and effectiveness of the internal audit process.

-The importance of this role is due to the following reasons:

- Many internal audit provisions are based on the auditor's judgment, and the experience gained is considered one of the important influences in this area.
- Behavioral studies suggest improving the quality of decisions through the experts. Through experience, knowledge is acquired and developed, reducing the necessary effort of decisions, which is ultimately reflected in the efficiency and effectiveness of the internal audit process.
- Auditors with different professional expertise in particular industries have different strategies than other auditors. This difference has a positive role in improving the efficiency and effectiveness of the internal audit process.

Risk of false refusal: It is one of the types of risk resulting from the risk of sampling and is intended to be used as a risk. The auditor performs internal audit tests on only a sample of the examined data, rather than performing all of the items in this data, the auditor draws conclusions about the community in light of its assessment of the sample results. The auditor has two types of risk: the risk of false refusal, which affects the efficiency of the internal audit, and the faulty admission risk, which affect the effectiveness of the internal audit effectiveness (which will be explained in an effective way to measure the internal audit) (Houghton *et al.*, 2011).

The rejection arises from the auditor's conclusion in the light of the sample results that the balance of the account or the type of transaction includes the material error at the time when the carrying amount of the balance does not include the material error. This will result in additional unnecessary procedures, which will reduce the internal audit efficiency to increase the time and effort and therefore the cost is required for the examination. Therefore, this error is an inefficient one where the result of the rejection is not correct, and the result of the

examination is done by additional tests, and the expansion of the examination. This additional effort will result in the auditor reaching the correct results but at a greater cost which affects the efficiency of the internal audit (VV and Kasatkina, 2018).

3.2.1. Second: Effective Means of Measuring Internal Audit

1- Achieving the objectives: The purpose of the internal audit is to detect and prevent errors and to recognize that the financial statements accurately reflect the financial position and results of business, but with the development of the needs of beneficiaries of internal audit services in order to make economic decisions became another objective of the audit. The internal is to provide confidence in the financial statements and reports, including data and information. Accordingly, the auditor is responsible for detecting or preventing errors, but also correcting errors and fraud, which will result in the effectiveness of the internal audit process because it has achieved the desired objective.

2- Cost reduction without impact on quality or time: The use of the statistical sampling method in the internal audit process reduces the cost of internal audit. This method randomly selects the sample from the community vocabulary and reflects the same characteristics that occur in the community. The auditor can draw appropriate conclusions based on the information he or she receives from a small sample representative of the forum. This method enables the auditor to measure the risks involved where the auditor is able to use the probability laws; they assist the auditor in designing an efficient sample in which he can measure the adequacy of the internal audit evidence obtained and evaluate the sample results. Hence, their use reduces the internal audit cost while maintaining the required quality, time and accuracy. Thus it increases the effectiveness of the internal audit process.

3- Achievement of benefits and advantage: There is no dispute that the benefit an advantage of the process of internal audit is the report issued by the auditor, which shows the neutral art in the fields of honesty and justice financial statements and representation of the financial position of the institution and results in a specific period. This report is based on certain categories, such as project management. This report is an indication of its compliance with its responsibilities when preparing the financial statements of the project. And as traders in the money market who rely on this report to make decisions about granting loans or investment. If the benefit is obtained from the report, this affects the effectiveness of the auditor's operation.

4- False admission risk: The faulty acceptance error arises from the auditor's conclusion that, in the light of the results of the sample, the book value of the account balance or the type of transaction does not include a material error at the time that this balance actually contains the fundamental error. This would result in inadequate additional action, which should have been undertaken to obtain sufficient evidence. This affects the effectiveness of internal audit due to the incorrect access. This wrong type is called inefficient as improper acceptance results in an impact on the effectiveness of the internal audit process. This type of error is the most serious in the internal audit process of inefficient error, as this type is related to the effectiveness and purpose of the internal audit.

5- Productivity: Productivity is one of the most important means of measuring effectiveness and internal audit process. This method enables us to arrive at the important values that show the relationship between the cost of the internal audit inputs and the benefits achieved by internal audit and output.

3.2.2. The Third Axis: Effect of The Effectiveness and Effectiveness of The Internal Audit Process on Ethical Accounting Practices

We have experience that can help protect economic unity and reduce ethical practices. In order to do so, the technology of the systems of expertise can be used in the face of inefficiencies and inefficiencies in the performance of internal audits.

One of the most important characteristics of raising efficiency is the presence of expert systems that contribute to the detection of fraud operations in addition to overcoming the problems that may face the internal audit process as follows:

1. The use of an efficient internal audit will lead to rapid completion of the internal audit functions due to the adoption of special rules to reduce accounting practices. The internal audit procedures can be completed on time and without delay. This will help to perform as many internal audits as possible within the specified timeframe.
2. The use of effective internal audit will help to reduce costs by enabling the completion of internal audit functions in a faster time, thus avoiding the need to work extra time and avoiding the costs associated with this extra time, and also avoiding the costs that may accompany decision-making due to the issues and accuracy of the system, In reaching these decisions. However, this is not the general fact that the systems of experience themselves require the high costs of obtaining them because of their complexity and their unfamiliarity. However, like any other modern technology, with the use of its use, its cost will begin to decline gradually.
3. Effective internal audit helps to rationalize the judgment and personal judgment of the auditor. The system reaches the decision objectively based on a set of rules that restrict ethical practices. This is done through an efficient auditor through the auditor and his personal judgment. He is ultimately responsible for decision making with appropriate and objective solutions to the system.
4. The use of expert systems helps to increase confidence in the audited report by preparing these systems for the efficient auditor to conduct the internal audit process as well as by rationalizing the individual judgment. Also, as a result of the rapid completion of the internal audit process using expert systems, the auditor can be submitted on time without any delay.

5. The efficiency of the work is checked to overcome problems and address most of the problems facing the economic unit, which leads to an increase in the efficiency and effectiveness of the internal audit process to a large extent. Experimentation systems can achieve the desired objectives of the internal audit process at the highest level of satisfaction (effectiveness) through (using available resources the best possible use of efficiency).

3.2.3. The Fourth Axis: A Survey Study in The Research Sample

In this section, the theoretical aspects were enhanced by an applied study through which the effectiveness of internal auditing to limit the practices of the accountant reached through a set of results could be identified by presenting a set of questions to the auditors in the Accounting Department of the Kurdistan Region (Bradbury *et al.*, 2006).

Honesty and consistency using statistical analysis:

To evaluate the extent to which the auditors have benefited from this relationship between internal audit and the practice of ethical accounting, the questionnaire was distributed to the auditors and their supervisors to reflect their reflection on the practices of the ethical accountant. The results of the questionnaire analysis were as follows:

1- Honesty: Honesty is one of the necessary conditions necessary for the construction of tests and measurements and honesty indicates the extent of measuring paragraphs of the phenomenon to be measured. The best way to measure honesty is the apparent honesty which is to display the paragraphs of the scale on a group of experts to judge their validity, during the presentation of the paragraphs to a group of specialists in the internal audit in the accounting department and was the percentage of approvals (%92).

2- Consistency: the consistency in the results of the scale, which gives the same results after applying twice in different times on the same individuals, and was, calculated stability in two ways:

a- Stability in a half - split: The idea of splitting half - on the basis of dividing the paragraphs of the scale into two halves and homogeneous for the purpose of calculating the stability in accordance with this method All the forms of the sample members (86) were used, and the paragraphs of the scale (25) were divided into two halves consisting of the first two vertebrae. The first is the pair, and the second is the individual vertebrae. The Pearson correlation coefficient was extracted between the two halves (0.81). Using the Spearman Brown corrective equation, the stability coefficient was 0.86. The first is the pair, and the second is the individual vertebrae. The Pearson correlation coefficient was extracted between the two halves (0.81). Using the Spearman Brown corrective equation, the stability coefficient was 0.86.

b- Cronbach's Alfa coefficient of internal consistency: Alpha coefficient provides us with a good estimate in most situations and depends on the method of consistency of the performance of the individual paragraph to the other, and to extract stability in accordance with this method all use forms search (86) form, and then use the equation (alpha) The coefficient of the stability of the scale (0.869) and the measure is consistent internally, because this equation reflects the extent of consistency of the paragraphs internally in accordance with table (1)

Table-1. Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| 0.869 | 86 |

3- Statistical analysis of the study paragraphs

The ideas that were addressed in the early part of the study, in which the words may indicate the presence of change in the compendium, were analyzed as follows:

Table-2. Respondents' response to the study's axes

| Axis | Average Calculation | Standard Deviation | Coefficient Agreement | of Proportional Weight |
|--|---------------------|--------------------|-----------------------|------------------------|
| 1.Effective efficiency of internal audit | 3.66 | 0.74 | 79.78% | 73% |
| 2. Practices of ethical accountant | 3.89 | 0.77 | 80.20% | 78% |

If we start from the mean concept, the sum of the values is divided by their number, and the results do not necessarily have to exist in the mass of observable data, and its main task is to present a summary of the data and agree with each other, and from the definition of standard deviation, However, the evidence for the results after the average as long as The standard deviation is smaller compared to the average value. This is evidence of the proximity of the data to the average. The larger the value, the more data is the mean. If the value of the deviation is equal to zero, this indicates that the data are identical to the average.

Table (2) shows the average of the answer for each statement, and whether it is an incentive for the accountant to be effective. The effectiveness of the internal audit, and each statement that is an average of greater than 3.4, is evidence of the respondents' approval of this statement. Approval rate must be more than (60%) The average mean of the first axis was 3.66, which is greater than 3.4, and the standard deviation is 0.74. All of the above reflects the positive view of the sample of the study, and therefore can be classified according to the Lycart's five scale by the degree of (accept) and the coefficient of agreement on the axis degree of reached the individuals sample study rate of 79.78, indicating the need for effective internal audit efficiency.

The average mean of the second axis was 3.89, which is greater than 3.4, and a standard deviation of 0.77. This reflects the positive outlook of the sample of the study on these terms and therefore can be classified according to the Lycart scale within the class (corresponding) and reached the coefficient of agreement on the questions of the axis by Ervad sample by 80.20%, which indicates the need to reduce the practices of the accountant ethical.

4- Test the hypothesis of correlation and communication

To investigate the correlation between the variables of the study, the Pearson correlation coefficient was used as well as the T-test to test the correlation coefficient between the variables, to test the link hypothesis and the correlation and effect relationship between internal audit effectiveness and ethical accounting practices. In Table 3, which shows Pearson correlation coefficient with the T-test of the correlation between the two axes to achieve the targets set, the results were as follows:

| Proving the hypothesis to distance the study | | Coefficient of correlation | Linear regression coefficient | Beta -B factor | T-TEST | | |
|--|--|----------------------------|-------------------------------|----------------|--------|-----|-------|
| | | | | | F | T | Sig |
| Efficiency and professional care needed | Reduce the creative accountant's practices | 0.904 | 81% | 0.216 | 449 | 203 | 0.019 |
| Ethical obligations to the accounting profession | | 0.913 | 83% | 0.322 | 507 | 102 | 0.230 |
| Honesty and integrity | | 0.868 | 75% | 0.332 | 308 | 2 | 0.05 |
| Internal audit efficiency in general | | 0.962 | 92% | 0.412 | 1249 | 2.4 | 0.016 |

The value -T at the level of significance of 05.0 and the degree of free (86) = 1.960

The value - F of the table is at a significance level of 05.0 g. Free degree (86) = 9.55

1. The coefficient of correlation was (0.904) indicating that there is a strong and direct correlation between the efficiency and necessary care required and the reduction of the ethical accounting practices, ie, the efficiency (R2 = 81%), the proportion of responsibility and the necessary professional care contribute and affect by (81%).The beta laboratory was close to zero and this indicates the high impact of change in
2. ethical accounting practices. This shows that each unit of competence and professional care affects (81%) to the ethical accounting practices and thus works to limit practices the ethical accountant. A table was tested with a value of (449), Anova larger than the tabular value and statistical significance less than (0.05). This means that there is an acceptable homogeneity and variance, between the calculated numbers of (2.3) times
3. greater than the two dimensions. The table is larger than (2) and has a statistical significance of less than (0.05) and there is a homogeneity and variation between the two dimensions. Thus, the hypothesis that "there is correlation and significant moral effect between the efficiency and the necessary professional care and the reduction of ethical accountant practices" can be proved. Thus, the alternative hypothesis has been proved, and the null hypothesis is rejected.
4. The correlation coefficient was (0.913), which indicates that there is a strong and direct correlation between the moral obligations of the accounting profession and the reduction of the practices of the ethical accountant, and the percentage of contribution and responsibility that is between the ethical obligations of profession (R 2 = 83%).(83%) and we find that the beta coefficient was closer to zero and this indicates the presence of high impact, Of the change in the practices of the ethical accountant and this shows that each unit of the ethical obligations of the accounting profession affects (83%) on the practice of the accountant where she reached the moral Anova. The measured value of (507), which is larger than the dialectic peak, has been tested with statistical significance less than (0.05). This means that (T) is a homogeneity and acceptable variance between the two dimensions. The computed value is(1.2), which is less than the tabular value and is smaller than the standard value(2)and the statistical significance is higher than(0.05)indicating that there is no homogeneity between the averages of the variables. Thus, the hypothesis that "the relationship of correlation and the impact of the self can be found to be a moral sign between the moral obligations of the accounting profession and the reduction can be rejected ethical accounting practices " And accept the hypothesis as nothing.
5. The coefficient of correlation was (0.868) indicating that there is a strong correlation between honesty, integrity and accounting
6. creativity. The proportion of responsibility is that honesty and integrity contribute (R2=75%) to(75%) closer to zero.This indicates a high impact, from the change in the practices of the ethical accountant.This shows that every single unit of honesty and integrity affects (75 %) of the ethical accountant's practices and thus works on ANOVA to limit its practices. The controversy was tested at a value of (308), which is greater than the value of the table and in statistical terms less than (0.05) this means that there is homogeneity and acceptable variation between the two dimensions. Equation (2), which is equal to the scale, is within the standard value (2) and statistically less than (0.05), and there is homogeneity and a difference between the two dimensions. Thus, the hypothesis that "there is a significant correlation and effect between the honesty and integrity and the practices of the ethical accountant" can be proven. Thus, the alternative hypothesis was proved and the null hypothesis was rejected. The correlation coefficient was(0.962), indicating that there is a strong correlation between the efficiency of the internal audit and the ethical accounting practices. The responsibility ratio is (R2 = 92%), i.e., the efficiency of the internal audit contributes and affects 92% of the change. The

result is a reduction in the practice of the ethical accountant. This indicates that the impact ratio is high. And the news has been Anova table where the value calculated at 1249 which is larger than the value of a large and instead of a statistical less than (0.05) this means that there is a homogeneity and contrast between the two dimensions. But the top of the calculated -T -increased by (2.44) which is greater than the value of tabular. Instead of a larger statistic (0.05) and there is a difference and homogeneity between the two dimensions. And thus can accept the premise that "there is a correlation relationship and the effect of significant moral efficiency of internal audit and between the reductions of ethical accounting practices." The null hypothesis was rejected that there was no relationship between the two dimensions being heterogeneous. With this result, the hypothesis of association has been proven.

4. Conclusions

1. There are many trends and modern methods to detect and limit the practices of the accountant ethical, notably the determination of the efficiency of internal audit.
2. The auditors and observers are the first to discover the practices of the ethical accountant, which is the most important and powerful means to combat the ethical accounting practices and then try to limit them.
3. The existence of the internal audit process leads to the presence of ethical accounting practices.
4. The auditor has an important and pivotal role in investigating and disclosing the practices and results of ethical accounting practices
5. The absence of the auditor's role leads to the adoption of unsound and unethical accounting methods and procedures, and thus their impact on the financial statements and accounting information.

5. Recommendations

- 1 - Working on the activation of internal audit committees, which have a role in reducing the manipulations and practices of the ethical accountant.
- 2- The speed of issuing laws and strict legislation to limit the practices of the accountant.
- 3- The need to provide suitable alternatives to support internal audit, efficiently and effectively to reduce the practices of the ethical accountant.
- 4- Stimulate the integration of internal control, in the economic units of providing efficient qualified cadres capable of activating and applying the approved laws and regulations.
- 5- To periodic inspection of the internal control systems in addition to the submission of periodic reports to assess the performance of departments and staff
- 6- Work on the training of internal control staff constantly and study the subject of the practices of the accountant and reduce ethical which will contribute to raise their professional level as well as their level of literary and material.

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