جامعة الموصل

كليـة الإدارة والاقتصـاد

التدقيق السلوكي في إطار الكفاءة المهنية للمدققين الداخليين وأثره في جودة الإبلاغ المالي: دراسة تطبيقية في سوق العراق للأوراق المالية

رسالـة مـاجستير

في المحـاسبة

عدنان زينل حسون علي اليونس

بإشراف

الأستاذ المساعد الدكتورة

الاء عبد الواحد ذنون

١٤٤٧هـ **٢٠٢٥م**

المستخلص

تتناول هذه الدراسة موضوع التدقيق السلوكي في إطار الكفاءة المهنية للمدققين الداخليين وأثره في جودة الإبلاغ المالي، نظرًا لما يشكله هذا الجانب من أهمية متزايدة في بيئة الأعمال المعاصرة. فقد أصبح التدقيق الداخلي لا يقتصر على الجانب الفني، بل يتجاوز ذلك إلى أبعاد سلوكية ومهنية تشمل النزاهة، الاستقلالية، الحكم الرشيد، والقدرة على القيادة والتواصل، وكلها تسهم في تعزيز موثوقية الإبلاغ المالي ورفع مستوى الشفافية والحوكمة.

هدفت الدراسة إلى بيان أثر التدقيق السلوكي في إطار الكفاءة المهنية للمدققين الداخليين على جودة الإبلاغ المالي في الشركات العراقية المدرجة في سوق العراق للأوراق المالية، وذلك من خلال قياس مدى توافر المكونات الأربعة لإطار الكفاءة المهنية (المهني، الأداء، البيئي، القيادة والتواصل) وعلاقتها بجودة الإبلاغ المالي. ولتحقيق ذلك، صيغت مجموعة من الفرضيات الرئيسة والفرعية، تمحورت حول وجود فروق معنوية في توافر التدقيق السلوكي، وفي جودة الإبلاغ المالي بين الشركات، فضلًا عن اختبار علاقات الارتباط والتأثير بين التدقيق السلوكي ومكوناته وجودة الإبلاغ المالي.

اعتمدت الدراسة على منهجين متكاملين: المنهج الاستنباطي لتغطية الجانب النظري من خلال الأدبيات والمعايير المهنية ذات الصلة، والمنهج الاستقرائي للتحليل التطبيقي باستخدام قائمة فحص لقياس التدقيق السلوكي، ومقياس جودة الاستحقاقات لقياس جودة الإبلاغ المالي عبر الاستحقاقات الاختيارية وغير الاختيارية. كما جرى استخدام مجموعة من الأدوات الإحصائية مثل الإحصاءات الوصفية، معامل الارتباط، والانحدار البسيط والمتعدد لاختبار الفرضيات.

توصلت الدراسة إلى جملة من الاستنتاجات، أبرزها أن التدقيق السلوكي يعد مدخلًا جوهريًا لتحسين جودة الإبلاغ المالي، وأن جميع مكونات إطار الكفاءة المهنية تؤثر في هذه الجودة بدرجات متفاوتة، مع بروز مكون القيادة والتواصل كالأكثر تأثيرًا. كما أظهرت النتائج وجود مستوى مرتفع من الالتزام بإطار الكفاءة المهنية لدى الشركات، لكن مع تفاوت واضح بين القطاعات، وظهور فجوات تطبيقية ناجمة عن ضعف البرامج التدريبية وعدم ترسيخ الممارسات السلوكية بصورة ممنهجة.

أوصت الدراسة بضرورة إدماج السلوك المهني بوصفه عنصرًا أساسيًا ضمن مكونات الكفاءة المهنية للمدققين الداخليين، وتطوير برامج تدريبية ممنهجة تعزز الجوانب السلوكية إلى جانب الفنية، وربط ممارسات التدقيق السلوكي باستراتيجيات الحوكمة المؤسسية، بما يضمن تعزيز جودة الإبلاغ المالي وزيادة ثقة المستثمرين في بيئة الأعمال العراقية.

Abstract

This study addresses the topic of behavioral auditing within the framework of professional competence for internal auditors and its impact on the quality of financial reporting, given the growing importance of this aspect in contemporary business environments. Internal auditing is no longer limited to technical dimensions; it now extends to behavioral and professional aspects such as integrity, independence, sound judgment, leadership, and communication—all of which contribute to enhancing the reliability of financial reporting and raising levels of transparency and governance.

The study aimed to clarify the impact of behavioral auditing, within the framework of professional competence for internal auditors, on the quality of financial reporting in Iraqi companies listed on the Iraq Stock Exchange. This was achieved by measuring the availability of the four components of the professional competence framework (professionalism, performance, environmental awareness, and leadership and communication) and analyzing their relationship with financial reporting quality. To achieve this, a set of main and sub-hypotheses were formulated, focusing on the existence of significant differences in the availability of behavioral auditing and in the quality of financial reporting among companies, in addition to testing the correlation and impact relationships between behavioral auditing and its components and financial reporting quality.

The study adopted two integrated approaches: the deductive approach to cover the theoretical aspect through relevant literature and professional standards, and the inductive approach for applied analysis using a checklist to measure behavioral auditing and an accrual quality scale to assess financial reporting quality through discretionary and non-discretionary accruals. A set of statistical tools were used, including descriptive statistics, correlation coefficients, and simple and multiple regression analyses to test the hypotheses.

The study reached several conclusions, most notably that behavioral auditing is a fundamental approach to improving the quality of financial reporting, and that all components of the professional competence framework affect this quality to varying degrees, with the leadership and communication component emerging as the most influential. The results also showed a high level of commitment to the professional competence framework among companies, but with clear variation across sectors and the emergence of practical gaps resulting from weak training programs and the lack of systematic integration of behavioral practices.

The study recommended the need to integrate professional behavior as a core element within the components of internal auditors' professional competence, to develop structured training programs that enhance behavioral aspects alongside technical ones, and to link behavioral auditing practices with institutional governance strategies to ensure improved financial reporting quality and increased investor confidence in the Iraqi business environment.

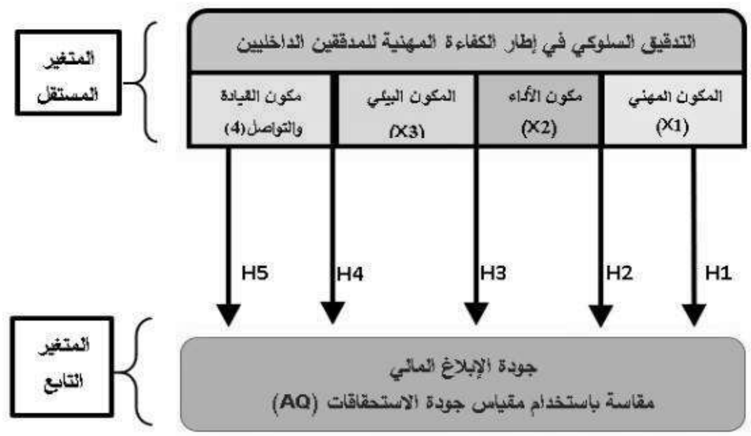
Behavioral Auditing within the Framework of Internal Auditors' Professional Competence and Its Impact on the Quality of Financial Reporting: An Applied Study in the Iraq Stock Exchange.

Author: Adnan Zainal Hassoun Ali Advisor: Dr. Alaa A.D. Taha. Publisher: University of Mosul

HIGHLITS

- The study explores behavioral auditing as part of internal auditors' professional competence, aiming to enhance financial reporting quality in Iraqi listed companies.
- Using analytical methods and accrual quality models, a significant relationship was found between behavioral auditing and financial reporting quality.
- Leadership and communication were the most influential components in improving reporting outcomes.
- The study recommends integrating behavioral ethics into competence models and aligning audit practices with governance strategies.

GRAPHICAL ABSTRACT



الشكل (١) المخطط الفرضي للدراسة

Keywords:

- Behavioral Auditing
- Professional Competence
- Internal Auditors
- Financial Reporting Quality
- Internal Auditors' Competency Framework
- Institute of Internal Auditors (IIA)

ABSTRACT

This study addresses the topic of behavioral auditing within the framework of professional competence for internal auditors and its impact on the quality of financial reporting, given the growing importance of this aspect in contemporary business environments. Internal auditing is no longer limited to technical dimensions; it now extends to behavioral and professional aspects such as integrity, independence, sound judgment, leadership, and communication—all of which contribute to enhancing the reliability of financial reporting and raising levels of transparency and governance.

The study aimed to clarify the impact of behavioral auditing, within the framework of professional competence for internal auditors, on the quality of financial reporting in Iraqi companies listed on the Iraq Stock Exchange. This was achieved by measuring the availability of the four components of the professional competence framework (professionalism, performance, environmental awareness, and leadership and communication) and analyzing their relationship with financial reporting quality. To achieve this, a set of main and sub-hypotheses were formulated, focusing on the existence of significant differences in the availability of behavioral auditing and in the quality of financial reporting among companies, in addition to testing the correlation and impact relationships between behavioral auditing and its components and financial reporting quality.

The study adopted two integrated approaches: the deductive approach to cover the theoretical aspect through relevant literature and professional standards, and the inductive approach for applied analysis using a checklist to measure behavioral auditing and an accrual quality scale to assess financial reporting quality through discretionary and non-discretionary accruals. A set of statistical tools were used, including descriptive statistics, correlation coefficients, and simple and multiple regression analyses to test the hypotheses.

The study reached several conclusions, most notably that behavioral auditing is a fundamental approach to improving the quality of financial reporting, and that all components of the professional competence framework affect this quality to varying degrees, with the leadership and communication component emerging as the most influential. The results also showed a high level of commitment to the professional competence framework among companies, but with clear variation across sectors and the emergence of practical gaps resulting from weak training programs and the lack of systematic integration of behavioral practices.

The study recommended the need to integrate professional behavior as a core element within the components of internal auditors' professional competence, to develop structured training programs that enhance behavioral aspects alongside technical ones, and to link behavioral auditing practices with institutional governance strategies to ensure improved financial reporting quality and increased investor confidence in the Iraqi business environment.

https://www.uomosul.edu.iq/libcentral

E-Mail:central library@uomosul.edu.iq

adnan.23bap92@student.umosul.edu.iq

University of Mosul
College of Administration and Economics

Behavioral Auditing within the Framework of Internal Auditors' Professional Competence and Its Impact on the Quality of Financial Reporting: An Applied Study in the Iraq Stock Exchange

Master's Thesis
In **Accounting**
Prepared by:
Adnan Zainal Hassoun Ali Al-Younis

Supervised by:
Assistant Professor Dr. Ala'a Abdul Wahed Dhanoon

A.H 1447 **2025 A.D**