



The Role of the Auditor in Confirming the Integrated Reports - An Exploratory Study on a Sample of External Auditors in Iraq-

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Abstract:

The aim of the research is to identify the extent of the ability to ensure the integrated reports by the auditor in verifying the credibility of these reports, and their implications for the benefit of all parties dealing with the economic unit, as well as measuring the impact of the assurance procedures followed by the auditors and their role in confirming these reports.

The research methodology was designed after studying the previous literature related to the research variables, and then the relationship between these variables was tested, through the use of a questionnaire list. A questionnaire targeting the community of auditors in the local environment, and the results of the study were reached using the (SPSS) program and the application of statistical models to determine the correlation and influence between the variables.

The most important conclusions shown by the study are that the process of confirming the integrated reports results in an evaluation of the information they contain by external auditors, who are usually qualified for such actions, are neutral and independent of the economic unit, and thus enable them to give a clear perception of the truthfulness of these reports' representation of the information contained therein. Thus, reassuring all parties dealing with the economic unit and increasing their confidence in the content of the integrated reports.

The most important recommendations made by the study are that professional organizations in Iraq must issue instructions or guiding rules regulating the process of confirming the integrated reports, and the Office of Financial Supervision, in cooperation with the Profession Council and the Audit of Accounts in Iraq, should qualify the auditors working in audit offices professionally and scientifically, to be able to complete the process of confirming the integrated reports in all its dimensions, as it creates a challenge for the profession of auditing.

Research Type: Research Paper

* Research is drawn from a master's thesis

Keywords: integrated report, assurance of integrated reports, Auditing of accounts.

1- Introduction

The concept of integrated reports is one of the important concepts for economic units in the world, in addition, that this concept enjoys an acceptable level and the interest of many researchers, professional organizations, and business establishments worldwide, as integrated reports have received a lot of attention, whether in terms of social, environmental or economic terms. And the trend of economic units towards the issuance of integrated reports increased, as the traditional financial reports became insufficient in the informational content of the stakeholders when making any economic decision, because they clarify the financial information only, and the integrated reports show a comprehensive vision of the performance of the economic unit and its strategy after the economic units witnessed financial crises that affected the performance and continuity of the economic unit.

The auditor has an important role in providing professional assurance for integrated reports, as it adds confidence and credibility and increases the quality of the information provided to stakeholders, and this has led to an increase in the demand by stakeholders for a professional assurance report for integrated reports by the auditor that clarifies the non-financial information from them. Social, environmental, and economic decisions are relied upon when making decisions.

The research problem can be identified in the following questions:

- ❖ Do local economic units prepare integrated reports?
- ❖ Does the auditor confirm the integrated reports in the local economic units?
- ❖ Does the process of ensuring integrated reports performed by the auditor improve the information included in these reports?

The importance of the research lies in studying the topic of integrated reports in its three dimensions (social, economic, and environmental) because this topic is of great importance in providing a comprehensive vision of the performance of the economic unit and its strategy. Integrated reports in particular, despite the growing interest in sustainable development issues at the international and local levels, and research provides a theoretical framework for the confirmation of integrated reports and their role in enhancing the informational content of integrated reports.

The research aims to achieve the following objectives:

- ❖ Statement of the concept of integrated reports, and assurance of integrated reports.
- ❖ Study and analysis of the role of the auditor assurance the integrated report in the Iraqi economic units.
- ❖ Clarify the role of the external auditor in improving information when ensuring integrated reports.

The research is based on the following hypotheses:

- ❖ There is a significance correlation, between the auditor and, the assurance of integrated reports.
- ❖ There is a significant effect relationship for the auditor in the assurance of integrated reports.

The research community is represented by auditors, as the number of auditors in Iraqi auditing companies reached (50) auditors in (20) auditing companies, as well as auditors working in private auditing offices of the first category and number (118) auditors, according to the auditors' bulletin who are authorized to work for the year 2021 issued by the Board of Audit and Monitoring Profession. As for the research sample, it was represented by a sample of (96) auditors in Iraqi auditing companies and offices.

2-Confirmation of integrated reports, and the role of the auditor in confirming them. (The theoretical aspect)

2- 1. The concept of the assuring of integrated reports

The International Integrated Reporting Council (IIRC) explains that the integrated reports are a clear and concise message on how the management of the economic unit creates value in the short, medium and long time, through the process of collecting financial and non-financial information on the strategy and governance of the economic unit and its prospects and the performance of the economic, social and environmental unit that works in it (Akse 23: 2015). The International Integrated Reporting Council (IIRC) defines an assertion as a process carried out by a competent and independent auditor, to obtain appropriate and sufficient evidence and to express a written conclusion that enhances the degree of confidence that the users concerned can place in the integrated report of the economic unit (Mansour, 2018:21). The European Union of Accountants defines the assurance of integrated reports in briefly as “the assurance that improves the degree of credibility of the information contained in this type of reports” (Sharaf, 2015:78).

The Assurance Standard (ISAE3000) provides for the Assurance link, which is a link in which the auditor aims to obtain enough appropriate evidence to express a conclusion aimed at raising the degree of confidence of the target users (International Standards for Auditing, Examination, and Assurance, 2020), as the tasks adopted by the standard (ISAE3000) is the risk assessment, collection of assurance evidence, and assessment procedures that have been demonstrated to be effective by the professional accountancy profession in audit and assurance services (Zhang, 2017:3).

The standard (ISAE3000) achieves three objectives as follows: (Kazem et al., 2020:21):

- a. Describe the objectives of assurance engagements that aim to provide reasonable or limited assurance.
- b. Setting standards and providing instructions for auditors to perform engagements.
- c. Act as a framework for developing specific standards for special types of assurance services.

The AICPA has issued many standards for assurance services such as SSAE, SAS, and SSCS which are important clarifications in practical application.

2-2. The importance of assurance integrated reports

The assurance of integrated reports helps in providing confidence and credibility in the information contained in these reports, as the assurance service on integrated reports represents one of the assurance services carried out by an external party, whether accounting and auditing offices or consulting offices (Mahmoud, 2018:10). The information in the integrated report would be ideal, because it will increase the value of the integrated report for stakeholders during decision-making (Goicoechea et al, 2019:6), and that the quality assurance of data is determined utilizing content analysis and based on an assessment to enhance credibility, reliability, comparison and stakeholder response to integrated reports (Perego & Kolk, 2012:177).

The assurance of integrated reports is considered to ensure reliability and credibility, and so far a limited number of economic units issue integrated reports, and the process of confirming integrated reports is still in force, especially with the increasing concerns about the high cost of the assurance process, and the difficulties and time-wasting in preparing integrated reports (Park & Brorson, 2005: 1095), as well as working to improve the risk management of the economic unit and improve the effectiveness of decision-making (Casey & Grenier, 2015:107-108), as the assurance of integrated reports adds value to the economic unit and improves its reputation (Edgley et al, 2010:542).

2-3. Implementation stages of the assurance of integrated reports

Many studies have identified the stages of assurance services when applied to non-financial information represented by the disclosure of integrated reports through the following stages (Moamen, 2017: 1119 - 1120)

- a. The stage of accepting the assignment to perform the assurance service on the integrated reports through the General Assembly of the Economic Unit, and by Assurance Standard No. (3000), obtaining sufficient information about the beneficiary and emphasizing the administration's responsibilities and the limits of the assignment, then drafting the contract between them.
- b. The stage of planning the assurance work, in which the auditor determines the assurance risks about the disclosure of integrated reports, as well as issuing his initial judgments about the relative importance of management assurances, then determining the nature and timing of evidence-gathering procedures, and evaluating the extent to which the integrated reports are free from material distortions.
- c. The stage of performing the assurance procedures, where some experts or consultants with specialized knowledge and skills can be used, while supervising the assistants, requesting acknowledgments from the administration, and documenting the work of professional assurance.
- d. The stage of reporting on the results of the assurance, showing the extent to which the administration's claims about sustainability are compatible with the appropriate measurement requirements and standards that have been agreed upon with the beneficiary.

2-4. The role of the auditor of the assurance of integrated reports

The auditing process is an organized and systematic procedure of gathering and evaluating evidence presumptions about the results of economic activities and events in an objective and impartial manner, to determine the extent of compatibility and congruence between these results, the actual reality, and the range of adherence to the standards established in its preparation, and then informing the concerned parties of the results of the audit work, including It, is clear that the process of controlling the accounts is an orderly and organized process based on a set of procedures as specific criteria agreed upon with a fixed theoretical framework whose function is to review and audit the accounting work (Al-Nawas , 2009: 5).

The Elliot Committee, emanating from the AICPA, has determined that there are four matters related to the assurance services performed by the auditor, which are (Al-Mayali , 2020: 146):

- a. They are services aimed at transforming primary data into reliable information.
- b. It is a purposeful service to improve the decision-making process.
- c. It is a purposeful service to improve the results of the decision-making process.
- d. It is a purposeful service to improve information users' decisions.

The assurance process is carried out by a third party to review and evaluate the integrated reports to identify the following (Brusseau, 2018:3):

- i. Harmonizing the sustainability policy of the economic unit with the principles of sustainable development.
- ii. The risks and opportunities for the sustainable physical development of the economic unit and the stakeholders' perspectives and expectations.
- iii. Existence of the implementation status of the systems and methods used by the economic unit to manage the risks and material opportunities identified for sustainable development.
- iv. The reported economic unit performance during the specified period for a selected group of identified material risks and opportunities.
- v. The level of self-declared economic unit application of the G3 sustainability reporting guidelines for the Global Reporting Initiative.

In general, the external assurance of information related to integrated reports affects the credibility, and by using external assurance, economic units seek to reducing information, asymmetry and agency costs, and increasing the credibility of information regarding to sustainability, where the assurance of non-financial information is voluntary and there is a great deal of flexibility, as for the emphasis on financial information is mandatory. (Reimsbach et al, 2018:562)

2-5. The objective of the professional assurance of the auditor

The objective of the professional assurance is represented in the following points (Ghoneim, 2017:169):

- a. Providing positive assurance to management's assertions regarding the financial statements (existence, completeness, presentation, disclosure, rights, and threats).
- b. Providing a positive professional assurance regarding the administration's fulfilment of social responsibility, commitment to legislation and social regulations, sound measurement, and disclosure of the social performance of the economic unit.

- c. Provide a positive professional assurance regarding the administration's fulfilment of environmental responsibility, the soundness of measuring and disclosing environmental performance, and compliance with the relevant environmental legislation and regulations.
- d. Providing positive assurance regarding the administration's fulfilment of the actual emission rates compared to the maximum rates, the safety of technical and quantitative measurement and disclosure of greenhouse gases, and compliance with the laws, regulations, and official mandatory agreements of the economic unit.
- e. Providing positive assurance regarding the administration's fulfilment of the safety and plan of the sustainability program, the safety of linking the sustainability plan to the economic unit strategy, the business risk model, and the safety, measurement, and disclosure of sustainable performance.
- f. Providing positive assurance regarding the administration's commitment to the executive rules of economic unit governance, the principles of governance, and the fulfilment of the requirements of the Financial Supervisory Authority.

2-6. Professional assurance requirements for auditors on integrated reports

The auditor needs a set of requirements to be able to perform his confirming role towards integrated reports, and these requirements are as follows:

First: Availability of a framework of appropriate professional standards

Availability of appropriate standards is a requirement to perform the primary assurance task to obtain positive assurance for the subject matter of the assertion. These standards may be laws, regulations, enforceable contracts, or an agreed level of performance and may be formal or informal, and without a frame of reference defined by appropriate standards, any conclusion is open to individual interpretation or misunderstanding (Gilman, 2013:2)

Second: An efficient accounting information system that meets the requirements of measurement, disclosure, and reporting on the contents of the integrated report

Because of the great diversity of information contained in the integrated report, between financial and non-financial, descriptive and quantitative, historical and future information, therefore, it requires the availability of an effective accounting information system, which can provide information about future threats expected to face in the future (Mohammed, 2017: 52).

Third: Awareness of the importance of professional emphasis on the integrated report on the part of the Board of Directors

The support of senior management is the basis for the success of any work that takes place within the economic unit, especially when the matter is applied for the first time so that the auditor can perform his role effectively, there must be an awareness of the importance of having an independent external assurance on the integrated report prepared by the economic unit for stakeholders, and that is on the level of the economic unit (Mohammed, 2017: 53).

Fourth: Availability of strong internal reporting systems within the economic unit

The availability of internal reporting systems in the economic unit is one of the most important basic requirements for obtaining a positive emphasis on the integrated report, that the internal audit has a major role to verify the fairness and credibility of the integrated reports (Mansour, 2018:10), and that the internal audit will have a major role in the future by focusing on developing and training the

internal auditor to provide assurance services on integrated reports (Trotman & Trotman, 2015: 210), and the internal auditor is an important source of emphasis on integrated reports in the context of corporate governance because of their ability to add confidence to information (Abbott et al, 2012:101).

2-7. Challenges facing the auditor when performing the professional assurance service on integrated reports

There are many challenges that the auditor may face when performing a professional assurance on the integrated report, including the following:

a. The absence of an agreed international framework of standards and guidelines for measuring and reporting non-financial information in the integrated report:

Providing positive assurance to integrated report and, the feasibility of this assurance faces two main challenges:

The first: is the lack of generally accepted reporting criteria for reporting on the sustainable aspect of the economic unit.

Second: There is a clear lack of standards and guidelines for reviewing this non-financial aspect, which results in a significant difference in the scope and level of the assurance task, as well as in the standards that are applied to perform the assurance task (Hodge et al, 2009; 180). There is no clear way to measure integrated reports due to the lack of a unified reporting framework as most self-integrated reports are reported as integrated (Kim et al, 2018:9).

b. Lack of experience and skills of the work team carrying out the mission of professional assurance

The auditor performs the professional assurance service on a new field, such as the field of the integrated report. The auditor must be committed to making professional care and good planning, and it is necessary to possess both the appropriate assurance skills and technical knowledge for him and the work team and to take all appropriate measures of judgments and personal estimates when collecting evidence necessary for the assurance process that does not affect the quality of service provided to stakeholders (Al-Far, 2017: 227).

c. How to check the future information

The problem of verifying future information is one of the most important challenges facing the auditor when the current financial reports are directed towards the past. One of the most important principles of the integrated report is “strategic focus and future direction.” The general framework of the integrated report requires the economic unit to disclose information of a future nature. (Mio, 2013; 79).

d. View the assurance task as a consulting service

Providing the professional assurance mission, the information contained in the integrated reports, that it is an advisory service that aims to serve the senior management in the first place, and such practices negatively affect the independence of the service provider and negatively reflect on the quality of the audit process (Ball et al, 2000:3)

The consultants can integrate sustainability and risk management initiatives, establish performance protocols, emphasize integrated reports, define objectives, and implement policies and practices to enhance sustainability performance within the economic unit in cooperation with the management team (Strand, 2013:723).

3. Measuring the relationship between the auditor and the integrated reports (A practical aspect)

To test the research hypotheses, a questionnaire was prepared according to the 5-point Likert scale, and the compatibility with the characteristics of the study community was taken into consideration in preparing the questionnaire, and to evaluate the objectivity of the questionnaire questions and evaluate the apparent validity and content validity of it, it was presented to a group of experts who gave the value of their observations and finalized.

3-1. Stability and validity analysis

Stability means that the scale gives the same results with a probability equal to the value of the coefficient if it is re-applied to the same sample.

If there is no stability in the data, then the parameter value will be (0), if there is complete stability in the data, then the parameter value will be equal to the correct value.

a. The value of the stability coefficient (Alpha Cronbach's) is (0.931), and it is considered a very high value, meaning that the scale gives the same results with a probability of (0.931), if it is re-applied to the same sample and to all questions, which indicates the stability of the questionnaire.

b. As for the validity coefficient, it means that the scale measures what was set to measure, and the validity coefficient can be calculated by calculating the root of the stability coefficient, meaning that there is a confidence of (96.5%), which indicates the validity of the questionnaire.

3-2. (Integrated Reports)

To display the results of the sample responses to the integrated reports, table (1) is prepared below, which shows the ratios, frequencies, arithmetic means, and standard deviation for the paragraphs of this axis. The results of the arithmetic means show the extent of agreement on the questions of this axis, as follows:

Table (1): Ratios, frequencies, arithmetic means, and standard deviation for each paragraph of the integrated reports axis

NO.		Strongly agree		Agree		Neutral		Disagree		Strongly disagree		Arithmetic means	Standard deviation	Scope of agreement
		n	%	N	%	n	%	N	%	n	%			
1	Q1	42	43.8	48	50.0	6	6,3	-	-	-	-	4.38	0.603	Strongly agree
2	Q2	27	28.1	49	51.0	16	16.7	4	4.2	-	-	4.03	0.787	agree
3	Q3	29	30.2	58	60.4	6	6.3	3	3.1	-	-	4.18	0.680	agree
4	Q4	19	19.8	47	49.0	24	25.0	6	6,3	-	-	3.82	0.821	agree
5	Q5	27	28.1	51	53.1	15	15.6	3	3.1	-	-	4.06	0.751	agree
6	Q6	18	18.8	56	58.3	19	19.8	3	3.1	-	-	3.99	0.747	agree
7	Q7	22	22.9	55	57.3	15	15.6	4	4.2	-	-	3.67	0.736	agree
8	Q8	11	11.5	56	58.3	25	26.0	3	3.1	1	1.0	3.95	0.745	agree
9	Q9	20	20.8	54	56.3	20	20.8	1	1,0	1	1.0	4.00	0.696	agree
10	Q10	19	19.8	62	64.6	11	11.5	4	4.2	-	-	4.05	0.731	agree
Total arithmetic means and standard deviation of the axis												4.0094	0.43868	agree

The table was prepared by researchers based on Spss results

Table (1) shows the frequencies, arithmetic means, standard deviations, and the extent of agreement for each of the paragraphs.

Paragraph (1) which states (integrated reports are the means through which financial and non-financial information is communicated about the performance of the economic unit) achieved the best arithmetic means of (4.38) at a level that was strongly agreed, and with a standard deviation of (0.603), and this indicates agreement and the lack of dispersal of the sample answers to this paragraph. Then comes paragraph (3), which states (integrated reports achieve the positive reputation of the economic unit and increase the loyalty of stakeholders to it by improving the quality of products) with an arithmetic mean of (4.18) and at an agreed level, and with a standard deviation of (0.680), and this indicates agreement and the lack of dispersal of sample answers on this paragraph.

As for the two lowest values of the arithmetic means, they were achieved by paragraphs no. (4) and (7), as paragraph No. (4), which states (disclosure in integrated reports represents a kind of voluntary disclosure in the economic unit) came with an arithmetic mean of (3.82) at an agreed level, and with a deviation Normative (0.821), and this indicates agreement and the lack of dispersion of the sample answers to this paragraph. As for paragraph No. (7), which states (integrated reports through the environmental dimension aim to improve economic well-being by protecting the sources of materials used to meet the needs of stakeholders) the lowest arithmetic mean reached (3.67) and at an agreed level, and

with a standard deviation (0.736), and this indicates on the agreement and the lack of dispersion of the answers of the sample to this paragraph.

As for the rest of the sample responses, they appeared between these two levels, i.e. between (agree and strongly agree).

In general, the axis that states (integrated reports) achieved an arithmetic mean of (4.0094) with an agreed level and with a standard deviation (0.43868), and this indicates the agreement and the lack of dispersion of the sample answers on this axis.

3-3. (The role of the auditor in the assurance of integrated reports):

To display the results of the sample responses on the axis (the role of the auditor in ensuring the integrated reports), table (2) has been prepared below, which shows the ratios, frequencies, arithmetic means, and standard deviation for the paragraphs of this axis. The results of the arithmetic mean showed the extent of agreement on the questions of this axis, as follows:

Table (2): Ratios, frequencies, arithmetic means, and standard deviation for each paragraph of Axis (the role of the auditor in the assurance of integrated reports)

	Strongly agree		Agree		Neutral		Disagree		Strongly disagree		Arith metic means	Standard deviation	Scope of agreeme nt
	n	%	N	%	n	%	n	%	n	%			
Q 1	24	25, 0	56	58, 3	14	14, 6	1	1, 0	1	1, 0	4, 05	0, 731	agree
Q 2	28	29, 2	58	60, 4	7	7, 3	2	2, 1	1	1, 0	4, 15	0, 725	agree
Q 3	37	38, 5	42	43, 8	13	13, 5	3	3, 1	1	1, 0	4, 16	0, 850	agree
Q 4	32	33, 3	40	41, 7	21	21, 9	3	3, 1	.	.	4, 05	0, 826	agree
Q 5	40	41, 7	41	42, 7	12	12, 5	2	2, 1	1	1, 0	4, 22	0, 823	Strongly agree
Q 6	55	57, 3	31	32, 3	8	8, 3	1	1, 0	1	1, 0	4, 44	0, 779	Strongly agree
Q 7	25	26, 0	56	58, 3	9	9, 4	6	6, 3	.	.	4, 04	0, 780	agree
Q 8	32	33, 3	48	50, 0	13	13, 5	2	2, 1	1	1, 0	4, 13	0, 798	agree
Q 9	43	44, 8	46	47, 9	7	7, 3	4, 38	0, 620	Strongly agree
Q 10	37	38, 5	48	50, 0	9	9, 4	1	1, 0	1	1, 0	4, 24	0, 750	Strongly agree
Total arithmetic means and standard deviation of the axis											4, 1844	0, 50038	agree

The table was prepared by the researchers, based on the results of Spss

Table (2) shows the frequencies, means, standard deviations, and extent of agreement for each of the paragraphs of this axis.

Paragraph (6), which states (the auditor must enjoy scientific and practical qualifications when ensuring integrated reports), achieved the best arithmetic mean of (4.44), at a level that was strongly agreed, and with a standard deviation of (0.779), and this indicates the agreement and the lack of dispersal of the sample answers to this paragraph. Then comes paragraph (9), which states (the submission of integrated reports to the assurance by the auditor, which gives confidence and credibility to stakeholders) an arithmetic mean of (4.38) and a level that was

strongly agreed, and with a standard deviation of (0.620), and this indicates the agreement and the lack of dispersal of the sample answers to this paragraph.

As for the two lowest values of the arithmetic means, they were achieved by paragraphs no. (1) and (7), as Paragraph No. (1) which states (The assurance service by the auditor for the information contained in the integrated reports is an advisory service that aims to serve the users of financial statements) came in the middle of my account. It reached (4.05) at a level of agreement, and with a standard deviation of (0.731), and this indicates agreement and the lack of dispersion of the sample answers to this paragraph. As for Paragraph No. (7), which states (The auditor should ensure the integrated reports from within a team consisting of members specialized in environmental and social matters), the lowest arithmetic means was (4.04) at an agreed level, and with a standard deviation (0.780), and this indicates agreement and the lack of dispersion of answers. The sample is on this paragraph.

As for the rest of the sample responses, they appeared between these two levels, i.e. between (agree and completely agree).

In general, the axis that states (the role of the auditor in ensuring integrated reports) achieved an arithmetic mean of (4.1844) at a level that was completely agreed and with a standard deviation (0.50038), and this indicates the agreement and the lack of dispersal of the sample answers on this axis.

3-4. Analyze results and test hypotheses:

a- Test the first hypothesis

To test first hypothesis, which states (there is a significance correlation between the auditor, and, the assurance of integrated reports), table (3) has been prepared, which shows the value of the correlation coefficient between the auditor and the assurance of integrated reports, as follows:

Table (3): Testing and analyzing the correlation between the auditor and the assurance of integrated reports

Auditor	Correlation R	Significance Sig
Assurance of integrated reports	0.661	0.000

The table was prepared by the researchers based on the results of SPSS. It is evident from table (3) above that the value of the correlation coefficient between the auditor and the assurance of integrated reports is (0.661), and that the value of the moral significance is equal to (0.000), which is less than the level of significance of 5%, and this indicates that there's a direct significance relation, between them. That is, there is a role for the auditor to assurance the integrated reports prepared by the economic units, thus accepting the first hypothesis, which states:

There is a significance correlation, between the auditor and, the assurance of integrated reports

b- Test the second hypothesis

To test the second hypothesis, which states: (There is a significance effect relationship, for the auditor in the assurance of integrated reports), the null hypothesis and the alternative hypothesis are formulated as follows:

The null hypothesis: There is no significant relationship to the effect of the auditor on the assurance of integrated reports at the level of significance (5%).

The alternative hypothesis: There is a significant relationship to the effect of the auditor on the assurance of integrated reports at the level of significance (5%).

And to prove the relationship of the auditor's effect on the assurance of integrated reports, this can be measured through the following table (4):

Table (4): The effect of the auditor on the assurance of integrated reports

Independent variable X	Dependent variable Y	Coefficient of determination R ²	Calculated value F	Significance Sig	Fixed limit α	Beta coefficient β	Calculated value(T)	Accept (reject) the hypothesis
Auditor	Assurance of integrated reports	0.436	72.754	0.000	1.586	0.579	8.530	Rejecting the null hypothesis. And, accept the alternative hypothesis

Tabular (F) value at significance level (0.05) = (3.96)

Tabular (T) value at significance level (0.05) = (1.66)

Table (4) above shows the results of testing this hypothesis:

- The Calculated F value between the auditor and the assurance of integrated reports (72,754), which is greater than the tabular (F) value of (3, 96), at the level of (sig) (0, 05), which means rejecting null hypothesis. And, accepting the alternative hypothesis, meaning that, there is a significant effect for the auditor in the assurance of integrated reports.
- Since the sign of the beta coefficient is positive, this means that the effect is positive. That is, there is a (direct relationship) between the research variables.
- The value of coefficient of determination (R²) reached (0.436), and this explains the percentage of (43.6%) of the elements that affect the assurance of integrated reports based on the auditor, while the remaining percentage (56, 4%) due to other variables.
- (T) calculated for the significance level (0.000) amounted to (8.530), which is higher than the tabular t of (1,66), which means rejecting the null hypothesis (H₀ = 0) and accepting the alternative hypothesis (H₁ ≠ 0), meaning that it means that there is a significant effect Important for the auditor in ensuring integrated reports Thus, the linear regression model is represented by the following equation:

$$y = 1.586 + 0.579x \quad \dots\dots (1)$$

whereas:

y: represents the auditor

x: represents the assurance of integrated reports

The above model shows that the auditor has a role in ensuring integrated reports and that as this role increases by one unit, the assurance of integrated reports will increase by (0.579), and this means that the sample members agree to prove the second the hypothesis that states:

There is a significance effect relationship for the auditor in the assurance of integrated reports

4. Conclusions:

- i. The auditor provides assurance services due to the stakeholders' confidence in the experience, ability, skill, qualification, efficiency, and independence of the auditors.
- ii. The assurance of integrated reports helps in providing confidence and credibility in the information contained in these reports, as the confirmation service on integrated reports represents one of the certification services carried out by an external party, whether accounting and auditing offices or consulting offices.
- iii. The assurance of integrated reports is considered to ensure reliability and credibility, and so far a limited number of economic units issue integrated reports, and the process of confirming integrated reports is still in force, especially with the increasing fears of the high cost of the confirmation process, and the difficulties in confirming matters related to social and environmental distancing, as well as wasting integrated reporting time.
- iv. External Assurance of information related to integrated reports affects credibility, and by using external confirmation; economic units seek to reducing information asymmetry and agency costs and increase the trustiness of information related to sustainability.
- v. Assurance of non-financial information is optional and there is a great deal of flexibility. While the confirmation of the financial information is obligatory. There is a positive, significant correlation between the auditor and the assurance of integrated reports.

5. Recommendations:

- i. The necessity of having laws, rules, and legislation regulating the performance of practices related to preparing integrated reports in the Iraqi economic units.
- ii. The necessity for professional organizations in Iraq to issue directives and guiding principles for confirming the integrated report in local economic units.
- iii. The necessity of obligating Iraqi economic units, listed in the Iraq Stock Exchange to disclose their sustainable performance through integrated reports confirmed by the auditor.
- iv. The necessity for the Board of Audit and Audit Profession in Iraq and the Office of Financial Supervision to qualify the auditors working in audit offices scientifically and practically to enable them to perform ensuring the integration of reports in economic units, which represents a new challenge for auditors.
- v. The necessity of developing the skills of auditors through holding seminars or training courses to demonstrate how to assure integrated reports according to international standards of assurance.

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First. The integrated reports The integrated reports

No.	Paragraph of the integrated reports	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
1	Integrated reports are the means through which financial and non-financial information about the performance of the economic unit is communicated.					
2	Integrated reports generate added value for stakeholders and the economic unit beyond the value of traditional financial reports.					
3	Integrated reports achieve the positive reputation of the economic unit and increase the loyalty of stakeholders to it by improving the quality of products.					
4	Disclosure in integrated reports represents a type of voluntary disclosure in the economic unit.					
5	Disclosure in integrated reports encourages lenders and creditors to grant loans and facilities at lower costs.					
6	Integrated reports prepared by economic units provide information on their environmental performance, which helps government institutions to know the extent to which these units contribute to preserving the environment and reducing pollution.					
7	Integrated reports, through the environmental dimension, aim to improve economic welfare by protecting the sources of materials used to meet the needs of stakeholders.					
8	Integrated reports provide relevant information on the environmental safety of the product.					
9	Integrated reports through the social dimension aim at social justice in the distribution of economic and natural resources.					
10	Integrated reports provide important information to stakeholders on the performance of economic units and their responsibilities towards social and environmental services					

Second. The role of the auditor in the assurance of integrated reports

No.	Paragraph of the role of the auditor in the assurance of integrated reports	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
1	The assurance service by the auditor of the information contained in the integrated reports is an advisory service aimed at serving the users of the financial statements.					
2	Carrying out the process of confirming the integrated reports by the auditor requires the existence of standards to organize that process.					
3	The process of confirming the integrated reports by the auditor requires the availability of an accounting information system that meets the requirements of measurement and disclosure of the contents of the reports.					
4	The auditor is considered one of the most capable entities that can provide an integrated report confirmation service due to the expertise that he has.					
5	The auditor shall abide by the rules of professional conduct when confirming the integrated reports.					
6	It is necessary for the auditor to have scientific and practical qualifications when confirming the integrated reports.					
7	The auditor should confirm the integrated reports within a team consisting of members specialized in environmental and social matters.					
8	The auditor should enjoy a great deal of professionalism because the assurance service is accompanied by many judgments and personal estimates of the auditor.					
9	The submission of the integrated reports to the assurance of the auditor gives confidence and credibility to the stakeholders.					
10	The assurance of integrated reports by the auditor positively affects the decisions of investors.					

دور مراقب الحسابات في توكيد التقارير المتكاملة دراسة استطلاعية على عينتا من مراقبي الحسابات الخارجيين في العراق

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مستخلص البحث:

يهدف البحث للتعرف على مدى قدرة توكيد التقارير المتكاملة من قبل مراقب الحسابات في التأكد من مصداقية هذه التقارير، وما يترتب عليها من اثار تفيد كافة الاطراف المتعاملة مع الوحدة الاقتصادية، وكذلك قياس تأثير اجراءات التوكيد المتبعة من قبل مراقبي الحسابات ودورها في توكيد هذه التقارير. تم تصميم منهجية البحث بعد دراسة الادبيات السابقة ذات الصلة بمتغيرات البحث وتم بعدها اختبار العلاقة بين هذه المتغيرات، من خلال استخدام قائمة استبيان، حيث تم تصميم هذه القائمة بالاعتماد على مقياس ليكرت ذو الدرجات الخمسة، والتي تتضمن الاسئلة الخاصة بالدراسة، وتم توزيع (96) استمارة استهدفت مجتمع مراقبي الحسابات في البيئة المحلية، وتم الوصول الى نتائج الدراسة باستخدام برنامج (SPSS) وتطبيق النماذج الاحصائية لتحديد الارتباط والتأثير بين المتغيرات. كانت اهم الاستنتاجات التي بينتها الدراسة، ان عملية توكيد التقارير المتكاملة ينتج عنها تقييم للمعلومات التي تتضمنها بواسطة مراقبي الحسابات الخارجيين والذين عادة ما يكونون مؤهلين لمثل هكذا اعمال ومحايدين ومستقلين عن الوحدة الاقتصادية، وبما يمكنهم من إعطاء تصور واضح عن صدق تمثيل هذه التقارير للمعلومات الواردة فيها، وبالتالي طمأنة جميع الأطراف المتعاملة مع الوحدة الاقتصادية وزيادة ثقتهم بمحتوى التقارير المتكاملة. وكانت الأهم التوصيات التي جاءت بها الدراسة، ان المنظمات المهنية في العراق يجب عليها اصدار تعليمات او قواعد ارشادية تنظم عملية توكيد التقارير المتكاملة، كما ينبغي ايضاً قيام ديوان الرقابة المالية وبالتعاون مع مجلس مهنة مراقبة وتدقيق الحسابات في العراق بتأهيل المدققين العاملين في مكاتب التدقيق مهنيًا وعلميًا، ليكونوا قادرين على إتمام عملية توكيد التقارير المتكاملة بكافة ابعادها، كونها تخلق تحدياً لمهنة مراقبة الحسابات.

المصطلحات الرئيسية للبحث: التقرير المتكامل، توكيد التقارير المتكاملة، مراقبة الحسابات.
نوع البحث: ورقة بحثية

*البحث مستل من رسالة ماجستير