

دور مراقب الحسابات في الاستجابة لتوقعات
مستخدمي القوائم المالية

رسالة تقدم بها

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إلى

مجلس كلية الإدارة والاقتصاد/الجامعة المستنصرية وهي جزء من
متطلبات درجة ماجستير علوم في المحاسبة.

إشراف

أستاذ المحاسبة

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Thesis Abstract

This study discusses the audit expectation gap in the side of extent sufficient the legal statute laws, and the profession bulletins which lately issued in achieving reasonable response to the most important society's expectations from the audit profession which is presented in, legal accountability, maintaining the auditor's independence, quality audit performance, detecting and reporting on fraud, errors and illegal acts, and report about the ability of entity to continue as a going concern, as most important expectations which is related to the performance deficient gap. The study also has been discussed the audit report and it's relation with expectation gap, rather than debating two patterns of important expectations which is related to the audit report, they are, guaranteeing the accuracy and correctness of the financial statements as a pattern of a reasonableness gap; as well as reporting on efficiency and effectiveness of the internal control system as pattern in the deficient standards gap.

In the field work section of the study, hypothesizes that mainly focus on achieving a reasonable response to the performance deficient gap, have been tested. This side of study has been made by a questionnaire distributed on many academics and practitioner auditors in Yemen.

Many results have been reached, the most important of them are:

1. Its able to achieve a reasonable response to the expectations of users of financial statements through carrying out the proceeding mentioned in:
 - a) The conceptual framework which is mentioned in eighth section of the international rules of professional conduct in respect of auditor's independence that has been issued in Nov.2001.
 - b) ISA 220 "Quality control for audit work".
 - c) ISA 240 "The auditor's responsibility to consider fraud and error" & SAS no.99 "Consideration of fraud in a financial statement audit".
 - d) ISA 250 "Consideration of laws and regulations in an audit of financial statements".
 - e) ISA 570 "Going concern".
2. The auditor has liability towards all parties about torts that happened because of his cross negligence in audit the financial statements. He is also has liability in the case of his ordinary negligence against the third party if the later part is primary beneficiary from the financial statements, and known for the auditor before starting the audit engagement, and this liability extend to the third party who the auditor expects previously and in a reasonable way, that the third party will depend on the financial statement that has been audited.