

-RESEARCH ARTICLE-

## THE ROLE OF INDUSTRIAL SPECIALISED EXTERNAL AUDITORS AND JOINT AUDIT STRUCTURE ON AUDIT QUALITY: MEDIATING THE ROLE OF AUDIT RISKS

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### —Abstract—

The focus of the research is an investigation on audit quality as a worldwide benchmark issue which would interest researchers and policymakers alike. Moreover, the study intends to examine how specific external auditors with sectoral specialization and the structure of joint audits impact the quality of auditing within the Iraqi oil industry. In this context, the researcher will depict— at an industry level— the specialized auditor, details about the joint audit arrangement, and the overall quality of auditing in the Iraqi oil industry through this study. The sample population consisted of external auditors currently operating in the oil industry in Iraq, from whom data were collected using questionnaires. One of the main components for investigating these factors and related data, highlighted in the study, is SPSS-AMOS. The findings of this research demonstrate that there is a considerable positive relation between the industry-specialized external auditors and joint audit structure with the audit quality in the oil sector of Iraq. In addition, audit risk plays a significant mediating role in determining this relationship. These results will be helpful for regulators when creating appropriate regulations regarding the use of experienced external auditors who understand their industries well and the establishment of a reliable joint audit mechanism as this would ensure a higher level of auditing quality in the Iraqi oil industry.

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**Keywords:** Industrial Specialized External Auditors, Joint Audit Structure, Audit Risk, Audit Quality, Oil Industry in Iraq.

## 1. INTRODUCTION

The present study attempts to gain insights into some of the factors affecting audit quality amidst a fast-evolving industrial and economic environment by studying the role of external auditors who specialize in their positions alongside repercussions associated with joint audits. A case in this context is the study by Qawqzeh, which got assistance to focus on, “The complex relationships among audit practices seen in Iraq’s distinctive business environment and examined from a rather unique sectoral perspective: auditing relationship for industrial sector external auditors and their evaluation of joint audit. exists that used probability research designs. partitioning has been identified. salient findings based ratio. It is essential to have external auditors who are competent in the industrial field, although other sectors share parallels. This will assist companies in tailoring their approach according to different aspects involved in this changing sector (Kesimli, 2019). Based on that, the objective of this research is to explain how specialized auditors enhance audit quality through dealing with industry-specific risks and difficulties in Iraq.

Furthermore, the paper investigates how the joint audit systems are affecting Audit quality in Iraq. As a result of the ability to improve audit quality, and flexibility, and decrease market concentration of audit services, joint audits—collaboration between two or more audit firms in evaluating the financial statements—are increasingly popular around the world (Bianchi et al., 2019). Indeed, such collective adoption can be useful in the case of businesses situated at different levels within Iraq due to problems like political instability and economic changes that they are facing. Knechel et al. However, Mroueh (2024) point out that the use of multiple firms in the joint audit process allows for a more in-depth and comprehensive examination of financial reporting, which means greater assurance regarding fidelity to all standard practices It is imperative to understand the implications of joint audit designs with respect to establishing Iraq’s sound and clear financial reporting initiative, as this approach will be affected by a volatile business climate with numerous risk factors.

One of the important features of this study is linking audit risks as a mediated factor. The concept is involved in identifying and assessing risks affecting the financial accounts as well as disclosure referred to as their materials misstatements Hazard In Iraq, businesses must also juggle geopolitical tensions, economic instability and stringent regulations. Therefore, audit risks mediate the effect of external auditors and joint audit structures on audit quality. Chen et al. (2019) classify the audit risks to be industry-specific, internal control risk and detection risk. Although complexity is attached to these risks, it is important to understand their effects on the external auditor, joint audit structures and

also the audit quality.

“On one hand, EA with a specialization in specific industrial knowledge can mitigate certain risks; on the other hand they have to face sectorial challenges. According to [Jemaa et al. \(2023\)](#) joint audit structures are more likely to increase diversity and digital collaboration but they also may develop coordination problems and, at the same time, unique auditing risks. For a clearer understanding of the audit, theologians must consider auditing problems as perceptual variables, which will lead to an accurate account of Iraq’s tax implications and their inherent issues. As a result, the research object is expected to allow a deep exploration of how to audit risks manifest in aged care impact specialized external auditors’ performance and joint audits structures efficiency. Understanding is expected to help Iraqi firms in developing their internal control systems, supporting certain special industry-related concerns, and increasing financial statements’ trustworthiness.

The main purpose of the study is to examine deeply discover and explore the factors that affect audit quality in Iraq, through Joint audit structures, specialized external auditors, and witnessing within them as a mediator. The main objective of this study is to assess the influence of external auditors' specialization in audit quality within the industry sector and Identify the role and limits of industries' knowledge contribution to the Iraqi business environments. In addition, it explores the effectiveness of joint audit systems as a successful tool to enhance audit quality and studies the cooperation procedures between two or more auditing companies that equally focus on one system at different issues and effects on financial reporting integrities. The incorporation of audit risks as a moderating variable enables to investigation of the complicated relationships between joint audit structures, external auditors and audit quality. The goal of this research is to contribute to these gaps in the literature by looking at such interactions within Iraq’s special political, economic and administrative contexts.

## LITERATURE REVIEW

This finding has been crucial owing to the notable growth and diversity in the Iraqi economy, expanding the practice to transcend the normal methodologies applied in the context. The spread across various sectors, such as manufacturing to energy, exposes one to unique operational drawbacks that may only be intercepted through a keen consideration of the distinctiveness of the mentioned sectors. According to Sulaiman, one needs to control the complexity for the ideal quality of the audit, which extends to several dimensions. The external auditors’ knowledge and expertise in the sector play a vital role in the quality of the proceedings since the professionals can quickly help in the discovery and minimization of sector-specific risks. Various conditions seem to affect the industrial sector of Iraq, such as the rising and falling oil prices and policy differences and issues. Judging by the words in Alzeban, auditors with a clear understanding of the sectors are more likely to have a high-risk detection and assessment capability, as the

auditors can timely familiarize themselves with the structural operations in industrial bodies.

More detailed risk assessments make the quality of financial reporting better by making reports more accurate and reliable, which is especially important when investors and stakeholders are concerned about fraud efforts. Another positive consequence is the efficiency and effectiveness gained by utilising this approach in the auditing processes. Their specialization in a particular industry area makes external auditors more able to use their knowledge for better-tailored and, thus, efficient auditing processes (Baatwah et al., 2019). E.g., such as for auditing: having different information about other organizations and their practices in this industry, it will be possible to implement a general audit that is less time-consuming/ cost-consuming, but also more practical to find if financial statements are fairly presented. Today, however, with the nature and environment of businesses changing rapidly and becoming faster, specific expertise is still a significant core competence that allows firms to react well and quickly to new requirements.

The industrial concentrate of the firm-specific external auditor positively and significantly influences audit quality (Alhababsah & Yekini, 2021). These professionals do not just audit, but they also provide crucial briefing and consulting which helps organizations to make informed decisions. These experts, with an in-depth understanding of industry trends, technological changes and best audit practices help to synergize all such factors so that sustainable growth of its clients is achieved. Also, since Iraq relies heavily on technology and market intelligence in its strategic decision-making processes, hiring specialized auditors as consultants is crucial. This role should also be followed by periodic evaluation meetings aimed at analyzing whether the reports are meeting the established benchmarks.

Importantly, the industry-specific and external auditors should also consider its social influence since they have a wide range of impact as compared to the technical aspects. As de Widt et al. (2022) “They include, for example, the fact that this form of government means there is good basis communication between management and stakeholders because trust grows on transparency”.

According to Alzeban, this communication process allows auditors to get a closer look at the client’s business, which creates an atmosphere of responsibility and confidence along with audit companies. In a country that is trying to restore the trust in financial system and where specialized auditors can affect seriously stakeholder relation credibility: this has great importance on financial reports. This is our argument.

**H1:** The industrial-specialized external auditor has a positive impact on audit quality.

According to the recent study by Ruiz-Barbadillo and Martínez-Ferrero (2020), it was found that the gains from a co-audit configuration have multiple facets than simply auditing standard’s technical spheres. It also connects with enhancing stakeholder trust

in corporations by securing better-quality audit evaluations or additional accountability costs. The broad skillset offered by a joint audit structure is also seen as an extremely influential factor contributing to the success of such quality (Duh et al., 2020). Downey and Bedard (2019) claim that a comprehensive examination of financial statements could be achieved under the joint audit mechanism since multiple audit firms would participate. Each audit firm provides a unique perspective, methodology and industry expertise which altogether improves the integrity of depth in the audit. This expertise not only strengthens the technical robustness of audits but also makes them sensitive to particular risks and complexities that may be unique across different segments of the Iraqi economy.

There are additional benefits of these data-driven technology solutions, from a risk management and fraud detection perspective. “A joint audit further improves the inspection procedure by creating a team atmosphere where it is less likely that an error will go undetected” (Downey & Westermann, 2021). These collaborations by specialised audit teams help increase the breadth of financial statement assessments. In view of the volatile geopolitical and economic landscape of the country, Chen et al., 2020 speculated that implementing joint audit structures can be key to boosting risk management practices. One of the advantages of joint audits is the culture of awareness and shared responsibility that they create, which allows risks to be identified early and addressed. In so doing, the quality and the reliability of financial reporting are also improved. There is still another side to that coin, mainly the study by Gangi et al. (2019) Joint audit This design can mitigate the problem of audit service concentration; thus, reducing such phenomena’s perceived importance for many other research questions related to audit quality.

For example, in Iraq with a limited number and quality of audit firms to choose from, joint audits collaborative approach helps to reduce the risks related to dependence on one single firm. Multi-party joint auditing between numerous businesses helps spread responsibility and accountability, this is done to deter complacency or becoming reliant on any single viewpoint. This will not only be in line with international practices but also improve the objectivity and quality of audits. Several studies including de Widt et al. (2022) and others found that JAS “improving the reputation of auditor” has many other benefits than technical advantages, and they positively impact increasing stakeholder confidence. ‘Joint audita’ impose a sense of collective responsibility that ‘...complements the governance, and has a demonstrative effect on accountability in line with expectations. Hypothesis: From the literature review it may be hypothesized that

**H2:** The joint audit structure has a positive impact on audit quality.

“Audit risk can be one of the most significant influences on audit results” (Becker et al, p. 44). Risks involved include the intrinsic risks related to the industry, control risk within the organization, and finally, detection provided through audit processes. According to

Dekeyser et al. For being so, in their study, [Ribeiro-Navarrete, Martín, Guaita-Martínez, and Simón-Moya \(2023\)](#) claim that amplification of specialized industrial external auditors' proficiency in managing industry-specific risks has a great effect on the quality of audits. These auditors are key in improving the assessment and management of risk across Iraq's varied industrial landscape. Helping firms to navigate challenges such as managing supply chain complexity and regulatory uncertainty ([Mahmood & Ahmed,2023](#)). Audit risk, thus emerges from the interaction between auditors with special expertise and their changes to approaches aimed at pressures they face in particular areas. The mediation process is crucial to capping audit quality as per the international standards, but also considering unique complexities related to the industrial ecosystem of Iraq.

In addition, the audit risk affects the companies' control environment that is audited. The internal control challenges faced by the industrial firms in Iraq are operational complexities and compliance. As a result, the role of the specialized industrial auditor in reducing audit risk includes evaluating whether internal controls are functioning effectively. The auditor is critical in improving the auditing process since it analyzes the control risks and suggests new improvements. In summary, audit risk mediation is an important aspect of the narrative of audit quality. Therefore, the effectiveness of controls is an important consideration for ensuring reliable financial reporting. (ii) detection risk factor of audit risk, referred to by [Salehi et al. \(2022b\)](#) Industrial ownership is instrumental in linking a forensic audit's quality and the influence specialized external auditors have.

In order to adequately detect possible irregularities, auditors should adapt their audit procedures to risks that are specific to each industry. In order to do so, auditors should ensure that the audit methodology is a well-placed function in terms of risk of detection mediation. Considering the prevailing variety of risk factors and economic contingencies in Iraq's complex, ever-changing environment, reflecting on how detection risk mediation can be improved is an essential approach to enhance additional audit process aspects and eliminate unexpected potential challenges. Ultimately, this contributes to increased integrity and reliability of financial reports. Hence, we state the following hypothesis:

**H3:** Audit risk serves as a mediator between the industrial specialized external auditor and audit quality.

There is a challenging and complex dynamic specific to the joint audit process which requires thoughtful negotiation in order to protect the integrity and reliability of audits. Audit risk constitutes in the joint audit scenario under consideration for this case take inherent industry risks, control risks concerning the company and its management and detection related to the audit. Since then, it has become a critical mediator in this regard ([Fera et al., 2022](#)). Having multiple audit firms under a joint audit structure assures that

the financial statements received are subjected to various audits, and all possible types of expertise get involved. Nevertheless, such a collaborative nature can result in coordination issues and even miscommunications that might undermine the audit's efficiency overall. Joint auditors face a combination of intricate difficulties in discovering and curtailing industry-particular risks while improving the cost-effectiveness and efficiency of the joint audit structure.

The mediation addressed the specific perils of the sector. To provide an adequate analysis, it is necessary to consider the hardships of Iraq's varied economic sectors, from oil and gas to manufacturing etc. According to Mahmood and Ahmed, the purpose of a joint audit structure in their study is to get several firms into play together so that sector risks can be addressed collectively. Mediation from the aspect of audit risk is coordinating different audit teams to perform a detailed and in-depth risk assessment. (Salehi, et al. 2022a) It takes into consideration the complexities specific to the Iraqi business environment; joint auditors ensure both audit quality and collectively exploit the expertise contributed by all available parts of their multinational teams.

Audit risk as a mediator of the relationship between audit quality and control environment in joint auditees. Based on the Jung piece and Cho (2022) audit risks provide a mediating role in Dollointmint's control setting dimensions. This may be likely where the presence of multiple audit firms assessing internal controls leads to varying methodologies and conclusions (Chen et al. 2020) Auditing risk is an essential element in enabling a thorough determination of the risks of control and drafting workable methods for their management. It is not clear to what extent the mediation process has an important role in the efficiency of internal controls and hence in audit quality under joint auditors' conditions.

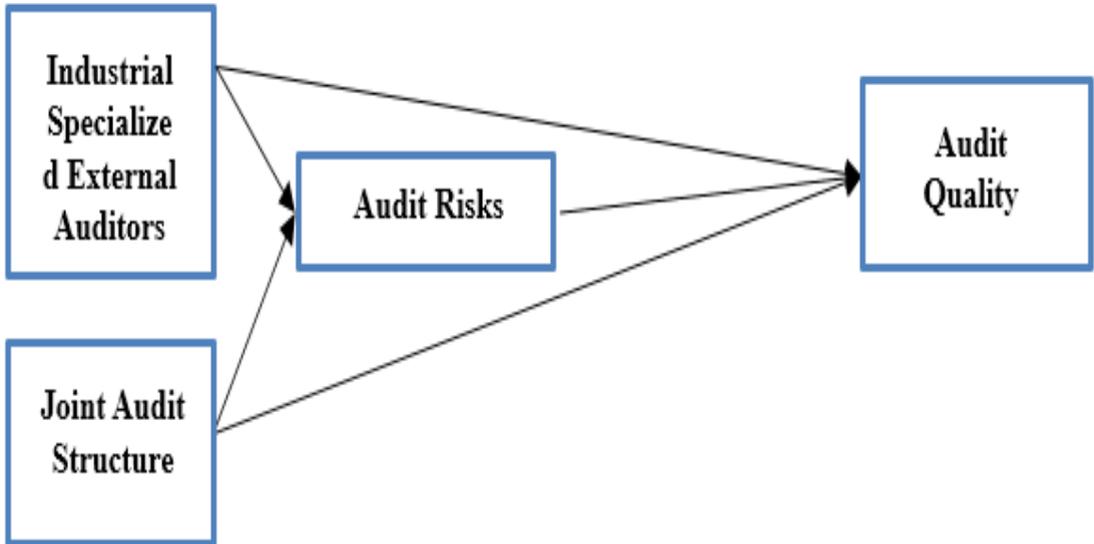
**H4:** Audit risk serves as a mediator between the joint audit structure and audit quality.

## 2. RESEARCH METHODS

The paper investigates, in an oil-based context of Iraq, the implications of dedicated external auditors and joint audit schemes for audit quality when supplemented by audit risk mediation. In order to acquire the information, survey questionnaires were sent out to external auditors working in the oil industry in Iraq. In order to measure those concepts, the study combines measurements used in previous research such as six items for industrial specialized external auditors (Ghadhab et al., 2019), five items for joint audit structure (Behrend & Eulerich, 2022), six items for audit quality (Akrimi, 2021) and five items for audit risk.

SPSS-AMOS was used in analyzing the relationship between these constructs as demonstrated in the study. "This tool is ideal for managing primary data and performing

best results with extensive amounts of data or intricate frameworks” Hair et al. (2017). As shown in Table 4 below, the study had two predictors; industrial specialized external auditors (ISEA) and joint audit structure (JAS), one dependent variable; audit quality (AQ), and one mediating variable; audit risk (AR). These constructs are illustrated in Figure 1.



**Figure 1:** Theoretical Model.

### 3. RESEARCH FINDINGS

A validity test was conducted and approved the relationships between the elements. Once the CR was evaluated, it was found that all values were greater than 0.70. Besides CR, we also consider AVE and factor loadings— both of which exceed 0.50 based on the results. Lastly, verifying data by MSV and ASV helps ensure that no outcome surpasses the AVE; moreover, both observed values show a high correlation among items (refer to Table 1 for specific details).

**Table 1: Convergent Validity.**

Constructs	Items		Loadings	CR	AVE	MSV	ASV	
Industrial Specialized External Auditors	ISEA1	<---	ISEA	0.998	0.943	0.741	0.063	0.052
	ISEA2	<---	ISEA	0.694				
	ISEA3	<---	ISEA	0.982				
	ISEA4	<---	ISEA	0.739				
	ISEA5	<---	ISEA	0.686				
	ISEA6	<---	ISEA	0.993				
Joint Structure	Audit				0.835	0.519	0.483	0.421
	JAS1	<---	JAS	0.807				
	JAS2	<---	JAS	0.991				
	JAS3	<---	JAS	0.505				
	JAS4	<---	JAS	0.624				
Audit Risks	JAS5	<---	JAS	0.565	0.894	0.639	0.488	0.417
	AR1	<---	AR	0.999				
	AR2	<---	AR	0.629				
	AR3	<---	AR	0.640				
	AR4	<---	AR	0.993				
Audit Quality	AR5	<---	AR	0.637	0.894	0.591	0.213	0.150
	AQ1	<---	AQ	0.516				
	AQ2	<---	AQ	0.675				
	AQ3	<---	AQ	0.866				
	AQ4	<---	AQ	0.802				
	AQ5	<---	AQ	0.853				
	AQ6	<---	AQ	0.838				

The findings establish the distinctiveness of the variables' correlation. Using Fornell-Larcker analysis unveils a stark reality: the numbers that relate back to themselves loom larger than those reaching out to others. They whisper weak correlations among one another— as if sharing secrets under Table 2's watchful gaze.

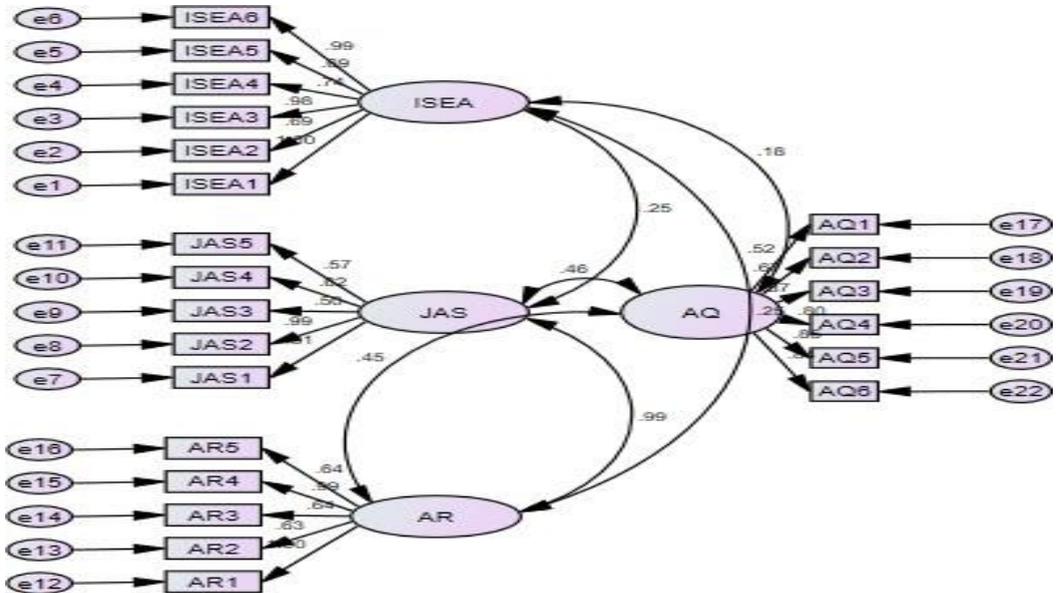
**Table 2: Discriminant Validity.**

	AR	ISEA	JAS	AQ
AR	0.799			
ISEA	0.247	0.861		
JAS	0.594	0.250	0.721	
AQ	0.450	0.181	0.462	0.769

The findings reveal a high level of favorability for the model and both TLI and CFI exceed 0.90, implying that the model has undergone comprehensive cross-validation. Another aspect considered in the assessment is RMSEA; values below 0.05 signify a good fit, which is achieved by this model. Specifics of the fit indices can be found in Table 3.

**Table 3: Model Good Fitness.**

Selected Indices	Result	Acceptable Level of Fit
TLI	0.954	TLI > 0.90
CFI	0.956	CFI > 0.90
RMSEA	0.004	RMSEA < 0.05 good; 0.05 to 0.10 acceptable



**Figure 3: Measurement Model Assessment.**

**Table 4: Direct Path Analysis.**

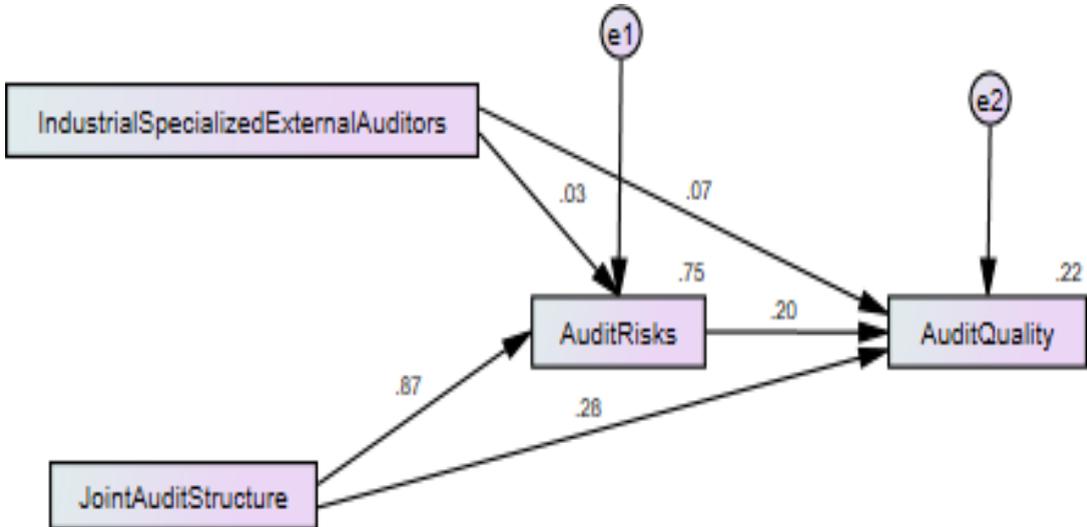
Relationships	Beta	S.E.	C.R.	P
Audit Risks <--- Industrial Specialized External Auditors	0.032	0.012	2.667	0.012
Audit Risks <--- Joint Audit Structure	1.036	0.035	29.677	0.000
Audit Quality <--- Industrial Specialized External Auditors	0.056	0.023	2.435	0.021
Audit Quality <--- Joint Audit Structure	0.252	0.095	2.670	0.008
Audit Quality <--- Audit Risks	0.152	0.069	2.203	0.032

**Table 5: Indirect Path Analysis.**

	Joint Audit Structure	Industrial Specialized External Auditors	Audit Risks
Audit Risks	0.000	0.000	0.000
Audit Quality	0.174	0.006	0.000

Our outcome suggests that there is a connection between audit quality in Iraq to specialized external auditors' use and joint-based auditing adoption. These findings illustrate that both hypotheses H1 and H2 are analytically supported which, similarly,

confirm the role of audit risk in clarifying the mechanism of how specialization of external auditors and joint-based auditing improve the oil sector's audit quality in Iraq. Therefore, we observe our outcomes offer acceptance to hypotheses H3 and H4 as suggested by Table 4 and Table 5.



**Figure 4:** Structural Model Assessment.

#### 4. DISCUSSIONS

The examination of the complex audit circumstances in Iraq influenced by economic development confirms the connection between industrial auditors, joint audits, audit quality, and auditing risk in Iraq. In an unpredictable political condition, one of the major influences to improve audit quality is the specialization of external auditors. [Malik and Masood \(2020\)](#) illustrate the positive effect of auditor specialization on improving economic growth, diversification, and active industrialization. Therefore, it is demonstrated that an individual with broad knowledge in a particular sector would be better fitted to conduct audits owing to their deep understanding of possible challenges. One of the excellent services by specialists in the auditing area is their application of modern audit methodologies in detecting and managing. According to [Manita et al.'s \(2020\)](#) study, specialized auditors possess industry-specific knowledge that goes beyond technical competency but also includes added value that such auditors. Although their aid is not based on the audit, the role of these auditors in any marketplace that has a difficult financial landscape and investor trust and self-confidence hinges on financial reports should be seriously regarded because it carries noteworthy value-added, findings such as this one will affect not only local but also foreign investors.

Audit quality in Iraq is investigated in this study by examining how the joint audit system influences it. This approach, according to [Downey and Bedard \(2019\)](#), does not support a cooperative environment but leads to a coordination challenge even if there is one added layer of review. On the contrary, these problems are resolvable if auditors from different firms cooperate to audit so that the risk is minimalized and fraud can be detected competently and prominently these will increase people's trust in this organization and most likely offset any disadvantages. Concerning Iraq's business context, this result has high consequences given that it retains many barriers. Therefore, in terms of the branch of risk management as well as stakeholder belief, joint audits' performance is an important aspect. The study also focuses on focus problems facing joint audits including management difficulties and potential organizational lack of correspondence, although the role of audit risk in solving these challenges is underlined. In Iraq, managing audit risk is necessary for enabling joint audits which address industry-specific problems and improve the honesty of accounting information ([Jung & Cho, 2022](#)).

Future studies should also investigate the consequences that these findings on Iraqi business society as well as regulatory and policy areas. The outcomes of this study will afford inspiring insights in the field of auditing. Therefore, these findings suggest potential for further research in the field of auditing in different industries other than the oil industry. The influences of our outcome have been extensive and comprehensive and can be employed by firms in Iraq to improve their auditing process, reinforce internal control systems, as well as implement sound risk management strategies. Regarding regulatory benefits, our findings could perform as a feature of reference in originating rules for improving audit quality.

## 5. LIMITATIONS

Against this backdrop, several considerations emerge regarding the assessment of ongoing research in Iraq. Another major concern is the generalizability of this issue. But Iraq's peculiarity on geopolitical and economic basis could make the story irrelevant for other regions or countries. The above illustrates how Iraq's business climate characterized by political instability and economic unpredictability could have a profound influence on talent management, organizational commitment, and sustainable performance. "So it's really important to be cautious about generalizing the findings from this laboratory-based research to other areas with different kinds of contextual constraints," adds Dunbar.

The scope of risk management this research defined was based on enterprise-wide risks, but I would bet most compliance departments may not even have an ERM team. The study is mainly concentrated on the auditing risk and there is no mention of specific types of risks that are prevailing in this industrial sector of Iraq., limit this, also suggests that future work to examine different types of risks such as political risk, economic risk,

operational risk and environmental risks on quality audits. In this sense, researchers can comprehensively understand the interaction between various risk factors and how they influence the auditing processes as well as their results in an ideal manner to understand audit risks involved within the Iraqi industrial sector.

Some limitations include a lack of proper or enough data that cannot be accessed very easily within a broad context such as Iraq; where background checking and verification processes are severely limited due to many factors. It could have a significant impact on the quality, and reliability of the results presented, which means they should be interpreted with caution while considering potential biases or areas in which evidence is lacking.

In addition, the duration of the study presents a limitation, since a set period of research might not account for broader developments or shifts in risk management approaches and their drunk on audit quality. Future longitudinal studies or comparative analyses over an extended period may offer a more detailed understanding of the evolution of risk management and its impact on audit quality as well as organizational performance.

Lastly, the constraints concerning resources in terms of funding, expertise and actual use of special tools or technologies for data analysis might influence how much can be investigated into the research question. Although we attempted to address these constraints, they may have restricted our capacity to reach strong conclusions or provide broad-based recommendations for practice or policy. By addressing these limitations and taking them into account when interpreting the study's findings, one can strengthen the validity of the study in providing relevant information about risk management and audit quality for companies operating within Iraq's industrial sector.

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