

قواعد الاستقلالية بين التطبيق العملي والتطوير

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Abstract

Taking in account the importance of the auditor's independency and considering it the Most important feature the auditor must possess, Where it is considered the basis of The auditor's profession and the main reason for its existence in the society; and in Attempt of studying the real audit standard exercised in Libya and the extent of its Success in achieving the objectives that it was set for. This study conducts a research on the independent rules actually implemented in Libya and on what standards it refers to; nevertheless, its research is based on to what Extent the independent rules mentioned in the standards of the international auditing Are suitable as a basis for the ideals of auditing to be relied on in Libya. There's a problem in studying the standards of independence implemented in Libya And its nature, in reference to the source of issuing and level of distribution of each Practice in between Libyan auditors and to the extent of Success of these standards Implemented to achieving its aims. From another aspect, this study aims to investigate the compatibility and suitability of The rules of independence enlisted in the International Auditing Standards with the Vocation practices in Libya. The study focused on three main assumptions: The first - There is no general agreement on particular standards followed by Libyan Auditors. The second - the present situation for auditing in Libya does not suit the Libyan Environment and is not appropriate for organizing professions in it. - The third - the rules of independence enlisted in the International Auditing . Standards are not consistent with the vocational practice in Libya. The study was divided in two parts Oral and Practical. The Oral part composed of three Sections. - The First section was an introductory included the problem and the Essentials of The study and all previous studies and the pursued program of study. - The second section consisted of the standards of auditing, as of what it is and the Sectors responsible for the issuance of the standards in countries and the standards of Auditing in Libya.. -The Third section related to the independence of auditing and the risks of Independence and the independence of auditing in Libya. The Practical part composed of two Sections. The first section includes the clarification of the pursued program of study in the Practical study in this research, relating to society; and the case of study include: The society of study consisting of all auditors who practice the

profession of auditing Via Legal auditing Offices in Libya and the case of study was limited to the auditors Who work in this profession and their offices location are in the Center of Tripoli. The Auditing Offices in the Center of Tripoli were chosen by the first society of Study; as a first step; in addition choosing randomly a case from the auditing offices Working in the city of Tripoli. Which summed up to 61 offices in the second step. We used a Sheet of Questionnaire to collect the needed data from the case of study And this procedure was chosen because it was consistent with the program of study. The sheet of Questionnaire included 47 questions; Therefore, it was divided to four Main parts : - Part - 1 Information on the filling of the questionnaire. Part - 2 Information on the Standards of auditing practiced in Libya. Part 3 Information on the effectiveness of the standards practiced in Libya. Part - 4 Information on the extent of consistency of the rules of independence enlisted In the International Auditing Standards with the professional practices in Libya. The Sheet of Questionnaire related to the study was distributed to the chosen case of Study of Libyan auditors who practice the profession of auditing in the city of Tripoli, where the number of participants who answered the questionnaire and who Were contacted by the researcher reached 122 legal auditors who represent 61 Auditing Offices. This number represents the intended auditing offices, the owner, and group of partners and other auditors who work there. Where the average of the answers represent 90% of the distributed sheets, then the Statistical analysis for the received data in the questionnaire have been programmed By the computer by using the statistical SPSS Program for analyzing these data then By emptying the received answers from sheets of questionnaire in computer and Making dual analyzing for the data to achieve the results of the study. In the end of her study, the researcher concluded to accept the assumptions of this Study and to point out that the standards of auditing that the Libyan auditors Implement is a combination or mixture of a variety of American, British and International and this mixture is not suitable for organizing professions in Libya and The rules of independence that are enlisted in the International Auditing standards is Not consistent with the Professional practice in Libya. The most essential recommendation that the researcher emphasizes in the end of her Research is to put local auditing standards that bear features of the Libyan Environment and the characteristics of the Libyan auditor or depending on International standards and rectifying them with what is compatible with the Libyan Auditor and. Environment Socialist Peoples Libyan Arab Creat.