

## استخدام المعايير الإحصائية لتحسين فعالية أداء الفحص التحليلي للمراجعة بالتطبيق على البيئة المحلية

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### Abstract

The problem of the study is summarized in that the profession of the external audit in Libya, is largely still depends on the way of experimental audit, that depends on controlling samples that based on experience and personal assessment, when performing audit operation which makes using the style of analytical review in the case of applying the controlling inspection conducts to less effective results by its using, when applying statistical inspection. In addition application of analytical review without the affirmation of data quality which being used, as base for application weakens the confidence of the resulted indices thus: there is need for using statistical Inspection when performing analytical review in spite of the role that can be played by statistical inspection styles in increasing the effectiveness of the analytical review, its using or its application, necessarily requires the availability of group from basic requirements that are necessary to be used under the present reality for the profession. The aim of the study represents in, highlight the nature of analytical review and studying the intellectual frame work of statistical inspection, its importance, and its reflections, upon analytical review in audit and determination of statistical inspection requirements when performing the procedures of analytical review in audit, and studying the extent of using statistical inspection, as tool to Improve the effectiveness of analytical review under the present reality for external audit profession in Libya. The study targeted two basic categories they are: External auditors working through the private audit offices located at Tripoli area, and accounting department auditors. The obtained data from the questionnaire were analysed by descriptive analysis style In order to test the study hypotheses: the study reached to the result that the present reality of external audit profession in Libya is not feasible to the using of statistical inspection, when performing the procedures of analytical review in audit, and that because of there is no availability of personal requirements material requirements, and technical requirements, with enough degree that enables using statistical inspection style as tool, to Improve the effectiveness of analytical review, in audit according to the results that the study reached to.

According to outcomes, that were reached by the study it is recommended that auditors should take more care of analytical review, Statistical inspection and conjunction between them in order to escort modern developments in auditing, through reviewing professional issuences, modern scientific references, and taking more interest in conferences and scientific seminars in the field of accounting, and auditing ,and through preparing training courses, and programmes in auditing in order to qualify auditors.