

The impact of the external auditor's reliance on internal audit in narrowing the audit expectations gap (A field study)

Dr. Taleb Al- Ali*

Abstract

The purpose of this research is to demonstrate the impact of the external auditor's reliance on internal audit procedures to ,narrow the gap in expectations

Through a statement of the role of the internal audit that complements the work of the external auditors to improve the quality of the financial reports submitted to its users.

In order to achieve the objectives of the research, a questionnaire was designed and distributed to a sample of external auditors accredited by Syrian Commission on Financial Markets and Securities (SCFMS) at the rate of (38 questionnaires, of which 29 were retrieved

And a sample of internal auditors in companies listed on the Damascus Securities Exchange at the rate of (30)

Of which 21 were recovered, The accreditation of external auditors affects internal audit in reducing the audit expectation gap, In order to analyze the data, the statistical program (SPSS) was used. The research reached the following conclusions: The impact of the external auditors' reliance on internal audit reduces the audit expectation gap

In order to analyze the data, the statistical program (SPSS)

For the Paper in Arabic Language See the Pages (103-130).

***Teacher at Faculty of Economics – Accounting Department - Damascus University.**

was used. The research reached the following conclusions:

The impact of the external auditors' reliance on internal audit reduces the audit expectation gap,

And to assist them in raising the quality of the financial reports submitted by the external auditors to the users of these reports, there are no statistically significant differences between the opinions of the two research groups on the impact of the external auditors on internal auditing in reducing the expectations gap.