

# **Commitment procedures review of interim financial information in accordance with the international standard for audits 2410 measure (A field study in the securities of the Syrian Commission on Financial Markets)**

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## **Abstract**

This study aimed to measure the extent of auditors accredited to the securities of the Syrian Commission on Financial Markets commitment procedures for review of interim financial information in accordance with the international standard for audits 2410) A review of interim financial information (by the Independent Auditor of the Company, and to achieve the goal of the study developed a questionnaire which included a review of information procedures interim financial divided into three main areas: procedures for understanding the entity and its environment, including internal control, procedures for inquiries and analytical procedures and other procedures, and procedures for obtaining written representations from management; and to measure the extent of auditors' commitment to implement those procedures within the research community of the auditors accredited to the securities of the Syrian Commission on financial markets. those questionnaires were distributed to a sample of the auditors and then the results were analyzed and test hypotheses using SPSS statistical software.

The study concluded that there is high commitment of each of the procedures relating to understanding the entity and its environment, including internal control and procedures for obtaining written representations from management and, by contrast having average commitment procedures for inquiries and analytical procedures and other procedures.

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For the Paper in Arabic Language See the Pages(183-207).

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