
A Field Study of a Sample of Audit Offices in Jordan

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Abstract

Alpha

Is the analytical procedures of the most common tools used by the external auditor in the performance of work and highlights its importance through the work of inspection and audit different stages so as to produce results and analysis of the relationships and ratios and important trends between the terms of the financial statements, and the financial statements and non-financial derived from the same period or between comparative information for different periods or different companies, it also helps to identify and diagnose potential problems and the important and relatively the lowest cost and therefore can the auditor to achieve efficiency in the performance of the audit process and expectations of the future on it, so I tried the study demonstrate the importance of actions analytical for the auditor external to Jordan in the preparation of sustainability reports, with the need to provide a scientific and practical efficiency to the auditors when they use the methods of analytical procedures in the preparation of sustainability reports.

Keywords: Audit offices, Analytical Audit, sustainability reports, financial, Jordan.

Introduction

Become issues of care for the environment and the costs and revenues and benefits of them leads a prominent position and extremely important for companies around the

world because of its close relationship with human well-being and standard of living and progress. Which led to the increasing need to provide data of knowledge appropriate in summary reports show a realistic environment service by those companies for each of the internal management of companies and members of the community, so companies need to Aasthaddam realistic analysis of those reports for the purpose of handling matters related to maintain the green environment surrounding the company and assess the her performance in this area.

Therefore, the current information provided by accounting to the community in its financial statements in the annual no longer sufficient for the purposes of the environment, but require the concentration of accountants and Almedkqaan, and they are the most attention on an ongoing basis, the economics and potential benefits of administration other internal that can be achieved from the development of reports for sustainability focus on linking relations real analytic environment for sustainable working, including the company.

Previous studies; (Study of Abu Zerrr, 2011); Researcher, showed the concept of sustainability now, has particular importance during the economic and social developments. taking place in various countries in the world, where the focus is to encourage organizations, institutions and private companies, to be a part of the communities in which they operate, This means the issues of social welfare and development of the communities, no longer limited to governments and official institutions only. In the mean time, Sustainability reporting has a place and an important part of research and study centers in the entire world in general, and more recently in the Arab region. The researcher highlights the background of sustainability reporting. and development of these reports,as well as, clarify the different terms of the concept of sustainability reports, and the history of sustainability reporting, and the target audience for these reports, the study included a set of questions related to the problems of these reports, and the statement of the relationship between sustainability reporting, transparency and integrated reporting. It clarified a number of experiences of developed countries that have adopted the Sustainability Report. In addition, it indicated the current reality of the Sustainability Report in Jordan. Moreover, the role of accountants, in support of sustainability, and the importance of reliability in an audit and confirmation services, and the global standard for sustainability reporting, then evaluate the impact of reporting the sustainability reporting, and clarify the benefits of sustainability report to explore future prospects for sustainability reporting.

Study of (Garit, 2009

This study, aimed to identify the extent uses of analytical review procedures. By the Syrians reviewers, and found- out the stages, of using those procedures, through the various stages of review.

As well as, recognition the importance of analytical review procedures, for the Syrian reviewers. As well as, examination the awareness degree of the basic International Standard requirements number (520).

This specialized in analytical review procedures. The study has reached low level of using analytical procedures, by the Syrians reviewers, and there was variation in the use of these procedures. In spite of the use in all the review stages, the Syrians Reviewers do not realize clearly the importance of the use of analytical review procedures, in the implementation of the review process undertaken by them, As well as to have a low level of awareness of the basic requirements ((ISA) Number (520)) Special in analytical review procedures, the study brought-out a number of recommendations based on previous results. Most important the establishment of training courses, workshops and seminars on analytical review procedures for auditors in Syria.

Study of (Mustafa, 2004)

Research work on measuring and examination of the relative importance of financial information and non-financial when performance the external auditor of the analytical.

Procedures in the planning stage of the review process, There is no doubt that the omission of both types of information may weaken the ability of the references to formulate accurate forecasts of vocabulary financial statements, Because the lack of due diligence of non- financial information may result in failure to amend the efforts of audit tests depend on the potential risks, the primary contribution of this research,that it discusses two phases when performing analytical procedures mainly; The use of unexpected fluctuations in determining the level of audit scope, In addition, generate necessary assumptions to change these fluctuations.

39 Auditors Have participated in the experience of this study, the results indicated that auditors focus primarily and more on financial information in determining the level of audit scope, on the other hand, they benefit from the non-financial information as a secondary evidence.

The results also showed a greater expansion of the audit scope when each of the financial information and non-financial indicate the direction of deterioration.

The study of Simnett and others, 2009

The study focused on the emphasis on sustainability reporting: a global comparison, which showed the importance of sustainability reporting at the global level.

And to consider it as a published statement "Non-financial" Independent Overall objective, the researchers have a comparative study, Between group of companies reached 2113 companies from 31 countries,

These companies presented sustainability reporting in the years 2002-2004.

This study built on a fundamental assumption says these companies need to prepare sustainability reports because of the need to enhance their credibility. Add to the relationship of these reports, the nature of the environment in its focus on only the shareholders or stakeholders, results of the study has supported the first hypothesis, which says, companies are looking for a fundamental strengthening their credibility as a reason to issue sustainability reports, and research has proved the lack of caring about who has worked and did the report,if an auditor or other professional.

The study confirmed that countries where there is interest in stakeholder more likely to choose professional auditors for the preparation of these reports or confirm it.

Study of (Kaminski et al 2004)

The study showed misleading Financial reports are in fact social and economic scourge, and the (TRADE WAY) Committee had recommended the generally accepted auditing standards requires the use of analytical procedures to detect misleading financial reports, and Have included financial ratios compared to 79 deceptive companies, and 79 other company its financial reporting is not misleading in the period between 1982-1999 And that these two groups have the same conditions both in terms of the number of companies, And the period under study, size, and the industry that belongs to these companies.

The researchers tested 21 financial ratio, financial ratio of which 16 are valid. The results of this study were to obtain empirical evidence showing the limited ability of financial ratios to detect or predict the misleading financial reports.

Problem of the study: the study summarized the following problem

1. Do the auditors have the professional competence and practical experience necessary, so they can use the Audit analytical method? To prepare the sustainability reports.
2. Do the statutory auditors have full awareness of the importance of using indicators of financial and non-financial analytical process in the preparation of sustainability reports of that company?

The importance of the study: Trying to figure out the importance of using analytical Audit in the preparation of sustainability reports for companies.

Hypotheses of the Study

First assumption

There is no statistically significant relationship between the availability of professional competence and practical experience at the statutory auditors, and the use of analytical audit in the preparation of sustainability reports. "

Second assumption

There is no statistically significant relationship between the availability of full awareness of the statutory auditors of the importance of using the financial indicators, and non-financial private company and between the uses of analytical scrutiny In the process of preparing sustainability reports.

Approach to the study

Researchers depend on the analytical descriptive method in this study where it was to obtain necessary data for this study from the following sources:

1. Primary sources.
2. Secondary sources.

Primary sources; the initial data have been obtained for this study Through a questionnaire has been prepared and distributed to the offices of the audit that formed the sample of this study, data is collected and analyzed using the software Statistical Package for Social Sciences (SPSS), in order to test the validity of the study hypotheses.

Secondary sources; it has been getting secondary data related to This study by reference to books, theses, scientific researches, Reports and Magazines, in order to build a theoretical framework, to study, and achieve its goals.

Sample of Study

Consist a long experience auditors in the field of accounting and auditing, the sample reached 120 audit offices; a special questionnaire was prepared for the purposes of this study. 120 questionnaires distributed to those offices, they all retrieved, 31 questionnaires were negligent for not objective and serious answers where some of the retrieved questionnaires carried partial Answers, as severe approval, some questionnaires carried contradictory answers, and there were some blank retrieved questionnaires. The remaining of this questionnaire 74% is valid for the objectives of this study.

The theoretical part; the concept of analytical procedures

Analytical procedures considered one of the important means, used by the auditor to identify the indicators of the project compared to previous periods, or similar sectors at the activity level, and perform these analytical review the auditor can identify the strengths and weaknesses in the project and which ones can do the procedures in more detail in the selection processes that finds the indicators are not in line with the previous indicators or similar activity or indicators shown by the planning budget that had been prepared before the actual implementation and in-depth on the subject of analytical procedures find that it started as complementary measures to the usual audit procedures according to the standard or professional entrance known and which reflects the professional auditing standards developed by the American Academy of Accountants (AICPA, Or International Standards on Auditing issued by the International Federation of Accountants IFAC).

There are many perspectives attempts to explain this concept, each of it stems from a certain angle, we found that (IFAC, 2009, p1-5) (ISA U.S. No. 56), known as an assessment of the financial information through the study, a possible relationships between the financial statements and each other, and non-financial data, and to compare the values recorded books with the expectations of the auditor, in order to judge the reasonableness of the relations between the financial statements and non-financial, on the other hand, we found that (ISA No. 520) defined it as ratio analysis and the important indicators, including the results of fluctuations and relationships are inconsistent with other related information, or those that deviate from the amounts predicted, also includes are view of analytical study of the

relationships between the elements of financial information and non-financial information related.

The researchers believe the definition provided by the (ISA No. 520) is more inclusive definition than the American standards of audit, because it focuses on both methods and objectives of the analytical review.

Objectives and benefits of analytical procedures

The primary purpose outlined by the International Standard on Auditing No. 520 of analytical procedures is to analyze the relationships between the data of financial statements, and to identify those relationships is unexpected to focus on the examination, which helps in the planning and design of the audit plan and audit program appropriate. Analytical procedures also aim to understand the client area of work and its activity practiced, also, appreciate the ability of being audit, to continue the indication to possible distortions in the financial statements and to reduce the detailed tests.

The benefits of analytical procedures are

Enable the auditor to evaluate the risks of material misstatements and understanding of client activity and the formation of an appropriate idea about him.

1. Used as essential procedures if he expected to help reduce the risks of material misstatements at the assertion acceptable limit level is better than using the detailed tests.
2. To be used in the final review process of the financial statements at the end of the audit process.

This shows the importance of using the auditor to those procedures in the preparation of sustainability reports to demonstrate the efficiency aspects of the company's activity on the different levels of local and global, but you must know what is the meaning and importance of sustainability reports for companies

The concept of sustainability reporting; Sustainability reporting

Is a relatively recent term, also refers to how companies deal with the realities of financial and other important non-financial issues, such as matters relating to the Sovereign and the environmental issues, social and economic risks, Opportunities that could affect the future performance of the institutions.

In addition on income and value, Facilities Need Concentration and increasingly on the consequences of their ability to survive as a result of the growing interest in the subject of sustainability and social and environmental responsibility for these facilities and the risks and opportunities Therefore, the facilities incorporate the concept of sustainability is integrated into the activities and operations.

The various efforts have highlighted that good sustainability performance and reporting of sustainability has multiple benefits for companies:

Sustainability Report considered a measure of the effectiveness of initiatives that launched and organized (Abu zerr, 2011, p 3-8) as evidence of a guideline. In addition, reference for future initiatives, to act as a catalyst for

creativity, and to help facilitation for new business opportunities. The ability to improve the level of impact on society. In addition, reduce the risk and cost-efficient, to monitor progress. And customer support, in order to achieve their aspirations and ambitions and the possibility to improve the brand value, to involve influential people in the process of exchange of information, and detail what the company's work on environmental issues, health and safety. To establish the principles of governance. in order to achieve sustainable development and the provision of modern infrastructure, and effective form and solid base, to build sustainable cities, and building a vital economy, provides long-term growth.

The limits of the auditor adoption on analytical procedures in the preparation of sustainability reports:

The extent to rely on analytical procedures in the stages of the preparation of sustainability reports of auditor's assessment about the degree of confidence that the data used in statistical analyzes and comparisons of different, and the degree of confidence affected by the following factors: (Nassar and Braéma, 2008, p 19-20);

1. Data Source: The degrees of confidence in the data obtained by the auditor from independent sources outside the audits are high for the data obtained from sources within entity. The auditor degree of confidence with data obtained from sources within the company depending on the source for the independence of parties responsible for the amount or balance under audit, obtaining The auditor the same data from more than one source increases the degree of the auditor's confidence and approval them.
2. Conditions of preparation of the data; increasingly rely the auditor's analytical procedures that used the data subject to effective internal oversight and with a high degree of quality.
3. Test data; The confidence of the auditor and his dependence on the data used in analytical procedures over the submission this data for auditing, data that have already been tested by the auditor in previous years, or earlier stages during the audit be a higher degree of confidence in the data which had not previously audited.

Following the statement of the importance of the concept and analytical stages of the audit procedures, especially in the planning stage now we come to know the views of some of the audit offices in Jordan and their point of view in this matter. The practical side: Auditors' questionnaire results were of the importance of analytical audit as follows:

Table (1) The results of the stability fields of study using the method of Cronbach's alpha internal consistency: has reached the value of the internal consistency of the availability of professional competence and practical experience (0.915) and the availability of full awareness of the statutory auditors (0.913) The value of alpha Cronbach tool for the study as a whole (0.914) and longer all these values are high and reflect the internal consistency of the

paragraphs of each of the areas and thus reflect these values are appropriate and stable enough for the purposes of this study.

Table 1: The results of the stability fields of study using the method of Cronbach's alpha internal consistency.

Cronbach Alpha value	Number of paragraphs	Area
0.915	13	Availability of professional competence and practical experience
0.913	10	Availability of full awareness of the statutory auditors.
0.914	23	Total

Table 2: Description of the personal characteristics study sample.

No.	Variables	Character	Repetition	Percentage
1	Educational qualification	Bachelor	51	57.3 %
		Master	25	28.1 %
		Doctorate	13	14.6 %
		Total	89	100. %
2	Major	Accounting	35	12.4 %
		Business Administration	26	19.1 %
		Economy	17	29.2 %
		Financial, Banking Sciences	11	39.3 %
		Total	89	100. %
3	Professional Certificate	JCPA	54	39.3 %
		ACPA	14	29.2 %
		CA	13	19.1 %
		CPA	8	12.4 %
		Total	89	100. %
4	Job Title	owner or partner	5	5.6 %
		Auditor normal	7	7.9 %
		Director of Audit	21	23.6%
		Auditor major	33	37.1%
		Assistant auditor	23	25.8%
		Total	89	100. %
5	Years of experience	Less than 5 years	11	12.4 %
		5-10	22	24.7 %
		10-15	21	23.6 %
		15-20	31	34.8 %
		Over 20	4	4.5 %
		Total	89	100. %

Is clear from the above table that the largest proportion of the respondents are carrying bachelor's degree and percentage of 57.3%, which proves to possess of

culture, knowledge, and on the subject of the study, which means sincerity of their answer to questions questionnaire, especially if we know that the respondents are the jurisdiction of accounting and a percentage of 39.3%. In addition, re-entry to the previous table shows that the bulk of the respondents are carried certificate JCPA and a percentage of 39.3% and this means having the respondents the work efficiency of accounting and Checksum in their field and came commensurate with their experience, which ranged between 15-20 years and by 34.8%.

Table 3: The arithmetic mean and standard deviation of the paragraphs of the availability of professional competence and practical experience.

N=60

Paragraph	Average	Deviation	Percentage	Ranking In the field
1. Availability of specialized knowledge in accounting and auditing with the external auditor, it is easier to use analytical auditing in the process of preparing sustainability reports.	4.06	0.87	81.14	3
2. Availability of expertise of the external auditor, it is easier to auditing the use of the analytical process in the preparation of sustainability reports	4.06	0.76	81.14	3
3. Planning the audit and supervision of assistants to complete the plan in accordance with appropriate auditing leads to the use of analytical high efficiency in the preparation of sustainability reports	4.09	0.70	81.71	1
4. Study and evaluate the internal control system determines the tests to be undertaken, including the use of analytical auditing in the process of the preparation of sustainability reports	4.03	0.71	80.57	8
5. auditing analytical help of the external auditor in the planning, timing and extent of audit procedures that are desirable to do in the preparation of sustainability reports.	3.97	0.71	79.43	9

6. Capacity and efficiency of the auditor reduce detection risk to a minimum in the audit process through the use of auditing analytical process of preparing sustainability reports	4.06	0.80	81.14	2
7. Is used to auditing analytical when you begin the process of auditing to detect abnormal elements as well as unusual in sustainability reporting	3.97	0.71	79.43	9
8. auditing is used to determine the analytical expected value compared to any account of the actual value to him at the beginning of the audit process in the preparation of sustainability reports	3.91	0.85	78.29	12
9. Be used the analytical auditing when stages to final inspection and audit process prior to the issuance of the report of the external auditor	3.97	0.79	79.43	9
10. The external auditor must auditing the application of the analytical stage in the preparation of sustainability reports to help in understanding the realization and identification of areas of potential risk	4.06	0.64	81.14	3
11. The external auditor usually inquire about the availability of management information needed by the auditing in the analytical and reliability in the preparation of sustainability reports	4.06	0.64	81.14	3
12. Influenced by the role of the auditor's ability to carry out auditing on the analytical and the existence of laws and regulations require him to carry out the implementation of analytical auditing in the preparation of sustainability reports	4.06	0.68	81.14	3

13. External auditor practicing his profession is a comparative study of financial information company whose accounts he audits with comparative information for earlier periods while he was checking in the preparation of analytical reports of sustainability.	3.80	0.80	76.00	13
Professional competence and practical experience	4.01	0.52	80.13	

Between the table values of the means and standard deviation of the paragraphs of the availability of professional competence and practical experience and review of the values of the percentages.

We find that the third paragraph, which states that "planning the audit and oversee the complete assistants according to plan appropriate leads to the use of auditing analytical high efficiency in the preparation of sustainability reports" may ranked first among the paragraphs of the area with an average arithmetic 4.09 and the percentage stood at 81.71%, and this means indispensability own auditors for the hunch professional based on the availability of qualified and experienced in planning their audit to ensure that the need they have also for the efficacy of professional supervision and planning the work of assistants to get in the end a very basic scrutiny analytical preparation of sustainability reports is effectively a sophisticated professional, while occupied the third paragraph, which provides ten.

External auditor practicing his profession is a comparative study of financial information company whose accounts he audits with comparative information for earlier periods while he was checking in the preparation of analytical reports of sustainability. "" Arithmetic average of 3.80) the relative importance of 76.0% as the arithmetic average of the whole field of 4.01) and a relative importance of 80.13%

Table 4: The arithmetic average and standard deviation of the paragraphs of the availability of full awareness of the statutory auditors.

Paragraph	Average	Deviation	Percentage	Ranking In the field
1. Financial Ratios by checking the analytical measure of the effectiveness of the company to use its financial resources efficiently in the preparation of its own sustainability reports	4.37	0.65	87.43	1

2. Financial analysis of financial ratios gives a good picture of the company's operations, its financial situation and help to see if the financial situation of the company on track to 2.improve or deteriorate during the period of time and in the reports that highlight sustainability	4.11	0.53	82.29	2
3. Apply Profitability ratios used for analytical purposes of the audit to measure the effectiveness of the management company to use its resources in the preparation of its own sustainability reports	3.91	0.74	78.29	7
4. Debt ratios are used to measure the adoption of the company's debt in the financing of its total assets in the preparation of its own sustainability reports	4.06	0.54	81.14	3
5. Growth rates through financial ratios measure the extent of the development company retained its economic growth compared with the growth of the economy in general and the growth of industry in particular. The growth rates are for net sales, net income, and earnings per share and dividends per share, it considered one of the means of checking analytical reports used in the preparation of their own sustainability.	3.6	0.84	73.14	10
6.valuation ratios through financial analysis of financial ratios measure the extent of the achievements of the company where they reflect the combined effect of both risk ratios and rates of return in the preparation of its own sustainability reports	3.94	0.76	78.86	6

7. financial ratios of the activity, which is one of the methods of checking include analytical comparisons between the level of sales and investment in various assets of the company in the preparation of their own sustainability reports	3.83	0.79	76.57	8
8. Valuation ratios through financial analysis of financial ratios measure the extent of the achievements of the company where they reflect the combined effect of both risk ratios and rates of return in the preparation of its own sustainability reports	4.00	0.64	80.00	5
9. Comparison based on financial ratios for the company similar to these ratios measure the progress or decline in the company's business with those that operate in the same field in the preparation of their own sustainability reports.	3.77	0.84	75.43	9
10. Comparison is based on the financial ratios used to reference the company's financial ratios to see if they are in growth or decline in the case of the preparation of their own sustainability reports.	4.03	0.71	80.57	4
Availability of full awareness of the statutory auditors	3.97	0.53	79.37	

Between the table values of the mean, and standard deviation of the paragraphs of the availability of full awareness of the statutory auditors, and review the values of the percentages. we find the first paragraph, which states the "financial ratios, by checking the analytical measure of the effectiveness of the company, to use its financial resources efficiently, in the preparation of their own sustainability reports, may ranked first, among the paragraphs of the area with an average arithmetic: 4.37 and, the percentage stood at: 87.43%, and this means, these ratios contain pointers and axes of a comprehensive analysis of all parts of the client's business .and without which he can not reach the auditor, to the correct analysis of the results of the customer accurate and sound.

This means, the use of the auditor of the ratios is a poll a preliminary guide him on the aspects and calculations that must be accounted for more carefully than others affecting the client's business in the preparation of sustainability reports, and occupied

the fifth paragraph, which states "rates of growth by financial ratios measure the company retained the development of economic growth compared with the growth of the economy in general and the growth of industry in particular, and growth rates are for net sales, net income, and earnings per share and dividends per share, which is considered one of the means of checking analytical reports used in the preparation of their own sustainability.

"Arithmetic average, of 3.66, and the relative importance of 73.14%, as the arithmetic average of the whole field of 3.97, and a relative importance of 79.37%

Table 5: arithmetic mean and standard deviation of areas of study.

Area	Average	Deviation	Percentage	Ranking In the area
Availability of professional competence and practical experienceTotal	4.01	0.52	80.13	1
Availability of full awareness of the statutory auditors	3.97	0.53	79.37	2
Total	3.95	0.36	79.07	

Between the table values of the arithmetic mean, standard deviation and percentages for each area of study and review of the values of the percentages, we find that the first area has ranked first among the paragraphs of the area with an average arithmetic 4.01 and a percentage stood at 80.13%, while occupied the third area average arithmetic 3.97 and the relative importance of 79.37% as The arithmetic average of the questionnaire as a whole and 3.95 relative importance of 79.07%.

The results of hypothesis testing: Results of hypothesis test is the first study H01: There is no significant relationship between the availability of professional competence and practical experience at the statutory auditors and audit their use of analytical in the preparation of sustainability reports.

To investigate this hypothesis has been used for the test sample as the following table shows the results of testing this hypothesis.

Table 6: the results of T test for each sample to examine the hypothesis of the first study (the availability of professional competence and practical experience).

Variable	arithmetic mean	Standard deviation	Calculated T	Degree of Freedom	Significance level	Reference value	Decision
Availability of professional competence and practical experience	4.01	0.52	11.35	34	0.00	3	Rejection of zero

To verify this hypothesis has been used for the sample T test as per following table shows the results of testing this hypothesis.

Table 7: T test results for each sample to examine the hypothesis of the second study (with the full awareness of the availability of statutory auditors).

Variable	Arithmetic mean	Standard deviation	Calculated T	Degree Of freedom	Significance level	Reference value	Decision
Availability of full awareness of the statutory auditors	3.97	.53	10.76	34	0.000	3	Rejection of zero

Between the table (7); the results of T test of the sample one to examine the hypothesis of the second study, no significant relationship between the availability of full awareness of the statutory auditors of the importance of the use of financial indicators, and non-financial private company, and between the use of audit analytic in the preparation of sustainability reports has reached the value of Arithmetic mean availability of full awareness of the statutory auditors 3.97). T Value is 10.76, and Calculated level of significance is 0.000.

Shows the calculated values of T and the existence of statistically significant differences between this average and the Reference value of \$ 3.0, and because the value of Significance level was less than 0.05.

Therefore, this evidence was in favor of full awareness of the availability of the statutory auditors.

The result is rejected null hypothesis in the sense there is a statistically significant relationship between the availability of full awareness of the statutory auditors of the importance of the use of financial indicators, and non-financial private company and between the uses of analytical scrutiny in the preparation of sustainability reports.

Results

1. The analytical audit Used when starting in the audit process to discover the elements of an abnormal and unusual in the financial statements, especially when sustainability reports.
2. The training of the external auditor on the international auditing standards and rules of professional conduct helps to the use of analytical audit properly in the preparation of sustainability reports.
3. The financial analysis of financial ratios gives the auditor a good picture of the client's operations, financial situation and helps him to see if the financial situation of the company on track to improve or deteriorate during the period and this is what it will disclose sustainability reporting.

4. The availability of professional competence and practical experience of the auditors help them to understand the purpose of the analytical procedures used in the preparation of sustainability reports.

Recommendations

1. Attention must be paid by the professional associations to auditors, in terms of training and continuing education for them and push them to use modern methods in the audit process, including the analytical audit, especially in the preparation of sustainability reports.
2. Attention must be given to the analytical audit. As a means of modern methods in the audit process and due to its great importance in the completion time and reduce audit costs, especially in the preparation of sustainability reports.
3. The auditor must rely on the core analytical procedures in the preparation of sustainability reports to reduce the risk of discovery especially to the financial statements symbols that are based on the detailed tests Or analytical procedures, or both.
4. When the auditor do analytical procedures as essential measures in the preparation of sustainability reports, he has to use knowledge he obtained from previous audits, with an understanding of the effectiveness of the accounting and internal control system, and the types of other problems that required accounting treatments in prior periods.

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