

The Impact of Scientific and Professional Qualification on Enhancing the Efficiency and Effectiveness of Professional Judgment for Auditors

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Abstract

The study aimed to determine the extent of the impact of scientific and professional qualifications on the factors represented by the degree of academic qualifications in accounting and auditing, the minimum requirement of continuing professional education hours, training courses within and outside the auditing firm, participation in specialized scientific seminars and conferences, and access to information related to updates in professional standards all contribute to enhancing the efficiency and effectiveness of auditors' professional judgments. The study used a descriptive-analytical approach and a questionnaire as a data collection tool. The study was conducted on all practicing auditors in the southern provinces of Palestine. The study revealed a positive impact of each of the following scientific and professional qualifications on enhancing the efficiency and effectiveness of auditors' professional judgments: the degree of academic qualifications in accounting and auditing, the minimum requirement of continuing professional education hours, training courses within and outside the auditing firm, participation in specialized scientific seminars and conferences, and access to information related to updates in professional standards. In light of the study's results, it recommended the necessity for auditors to enhance their scientific qualifications and to develop and enhance their professional capabilities, skills, and knowledge according to planned programs and initiatives.

Keywords: scientific qualifications, professional qualifications, efficiency and effectiveness of professional judgments

1. Introduction

Auditors' familiarity with the principles and standards of the profession, particularly recent issuances of these professional standards, as well as changes in professional laws such as the Companies Law and the Professional Regulation Law, are essential factors that make auditors highly qualified both academically and professionally. These are among the most important variables expected to affect the efficiency and effectiveness of their professional judgments.

The reality of auditing practice indicates differences among auditors in terms of the degree of their scientific and professional qualifications, and to overcome these differences, it is necessary to increase the degree of scientific and professional qualification of auditors through the use of

some standards or measures to judge the level of qualification of auditors academically and professionally. This ultimately leads to an increase in the quality of auditing, as the auditing process primarily depends on issuing professional judgments when forming a suitable opinion on the fairness of the financial statements of the companies under audit.

The professional judgments of auditors are based on their abilities, knowledge, and professional qualifications. Therefore, using a quality measure of auditors' professional judgments is considered an alternative and suitable measure, rather than using audit effectiveness, given its significant impact on the efficiency and effectiveness of their assessments and judgments.

The completion of the knowledge aspect and problem-solving skills of auditors can only be achieved through enhancing their scientific qualifications and improving their professional practice. This ensures a high level of performance accepted by financial statement users and instills confidence in the auditors' assessments and opinions. However, the emergence and issuance of non-rational professional judgments by auditors can lead to an increase in litigation cases against auditors and consequently intensify criticisms directed towards the profession (Rasheed &Kawther, 2018).

In light of the reviewed information, it can be said that the professional assessments and judgments of auditors are of great interest to all stakeholders benefiting from the auditing profession. In order to benefit from them to the best possible extent, it requires enhancing their efficiency and effectiveness through the availability of a set of professional skills and scientific knowledge possessed by auditors.

1.1 Introduce the Problem

Auditing has faced several challenges in recent times from the international, regional, and local business communities, especially after the financial crises experienced by several giant companies, whose financial statements were audited by some auditing firms classified as major players. These collapses occurred despite the issuance of professional assessments and judgments that affirmed the actual presentation of companies' financial statements.

The professional responsibility of auditors requires them to have sufficient awareness to identify the potential occurrence of significant and impactful distortions in financial reports. Therefore, there is a necessary need to enhance the efficiency and effectiveness of their professional judgments. This can be achieved through their proper qualification, preparation, and training, ensuring a distinguished level of performance accepted by financial statement users and instilling confidence in their assessments and professional judgments. Moreover, it can also prevent them from being exposed to legal suits due to the issuance of non-rational professional judgments.

In light of the above, the problem can be formulated by answering the following questions:

- 1) Does the degree of academic qualifications in accounting and auditing have an impact on enhancing the efficiency and effectiveness of auditors' judgments?
- 2) Does the minimum requirement of continuing professional education hours have an impact on enhancing the efficiency and effectiveness of auditors' judgments?

- 3) Do training courses conducted both within and outside the auditing firm have an impact on enhancing the efficiency and effectiveness of auditors' judgments?
- 4) Do specialized scientific seminars and conferences have an impact on enhancing the efficiency and effectiveness of auditors' judgments?
- 5) Does accessing information related to updates in professional standards have an impact on enhancing the efficiency and effectiveness of auditors' judgments?

1.2 Study Hypotheses

- 1) There is a statistically significant impact of academic qualifications in accounting and auditing on enhancing the efficiency and effectiveness of auditors' judgments.
- 2) There is a statistically significant impact of the minimum requirement of continuing professional education hours on enhancing the efficiency and effectiveness of auditors' judgments.
- 3) There is a statistically significant impact of training courses within and outside the auditing firm on enhancing the efficiency and effectiveness of auditors' judgments.
- 4) There is a statistically significant impact of specialized scientific seminars and conferences on enhancing the efficiency and effectiveness of auditors' judgments.
- 5) There is a statistically significant impact of accessing information related to updates in professional standards on enhancing the efficiency and effectiveness of auditors' judgments.

1.3 Study Objectives

The study aims to determine the extent to which the most significant measures or criteria, which are the most expressive of the adequacy of auditors' academic and professional qualifications (academic qualifications, continuing professional education hours, training courses within and outside the auditing firm, specialized scientific seminars and conferences, and accessing information related to updates in professional standards), impact the enhancement of auditors' professional efficiency and effectiveness.

1.4 Study Significance

Its importance stems from the significance of its subject, which is considered one of the essential aspects of the practical practice of the auditing profession. It establishes a broad framework for situations where auditors are required to employ their academic and professional qualifications as an expected variable that affects the issuance of objective professional judgments. Furthermore, the study has not received the attention it deserves from researchers and practitioners, despite its proportional significance. However, the importance of this subject has been increasingly recognized in the modern era due to its impact at the international, regional, and local levels. The professional judgments of auditors have an influence on decision-making across all sectors of the business community. The study also serves as a response to the developments and recent trends in the field of auditing from both scientific and practical perspectives, particularly in interpreting auditors' positions regarding the adequacy of their academic and professional qualifications.

1.5 Previous Studies

1.5.1 Arabic Studies

Study (Jalal, 2021): The study focused on identifying the role of behavioral orientations in professional judgment when preparing accounting estimates in the Egyptian environment. It employed a descriptive-analytical approach, and data was collected through a questionnaire. The study found that professional judgment in preparing accounting estimates requires comprehensive knowledge and the presence of coordination and collaboration among various stakeholders in the financial community. The study recommended the necessity of developing specialized Egyptian accounting standards in professional judgment.

Study (Al-Ani, Al-Hussein, 2020): The study aimed to determine the role of professional specialization in enhancing auditors' judgment related to the assessment of an entity's continuity using indicators according to International Auditing Standard (ISA) No. 570. The study adopted an inductive-deductive approach and used a questionnaire distributed to auditors. The study found that the use of operational indicators (financial and non-financial) helps improve professional judgment and enhances the accuracy of assessing the entity's continuity. The study recommended that auditors in auditing firms with professional specialization should focus on using diverse and different indicators to enhance their professional judgment.

Study (Rasheed, Kawther, 2018): The study examined the impact of using brainstorming on the professional judgment of auditors to evaluate the going concern of the company under audit. The study used a descriptive-analytical approach and utilized a questionnaire for data collection. The study found that brainstorming in auditing is a scientific method for generating new and creative ideas. The study also recommended the importance of raising auditors' awareness about adopting and applying brainstorming as an effective approach to enhance rationalization of professional judgment.

Study (Al-Qabbati, 2017): The study shed light on clarifying the characteristics of the auditor related to professional skepticism and its role in improving the quality of their professional judgments. A field study was conducted on auditors in Egypt, and data was collected through a questionnaire. The study concluded that there is a reciprocal relationship between professional skepticism, auditor characteristics, and their professional judgments. The study recommended the necessity for auditors to practice professional skepticism and develop its qualities, due to its effective role in improving the quality of their professional judgment.

Study (Shaath, 2015): The study aimed to explore the impact of each of the mental, psychological, social, and physical traits of the auditor, on their professional judgment during the auditing process. It employed a descriptive-analytical approach and utilized a questionnaire distributed to practicing auditors in Palestine. The study revealed the following results: there is a positive relationship between the mental, psychological, social, and physical traits of the auditor and the improvement of their professional judgment. It recommended the necessity of paying

attention to these aspects for auditors due to their positive impact on the quality of the auditor's professional judgment.

1.5.2 Foreign Studies

Study (Rahmaniyah, et al., 2021): The study sought to examine and analyze the impact of auditor judgment and professional skepticism on auditing. The descriptive-analytical approach was followed, and the data was collected through a questionnaire. The study results revealed a positive relationship between auditor judgment and audit quality. It also recommended the need to enhance the role of professional skepticism during auditors' performances due to its positive impact on rationalizing the auditor's professional judgment.

Study (Fard, 2020): The study aimed to identify the social components that impact the mindset and attitude of auditors when issuing their professional judgments. The study was conducted on Iranian auditing firms and employed a descriptive-analytical approach. A questionnaire was used to collect the data. The study concluded that the social responsibility of the auditor, linked to their mindset, significantly impacts the auditor's professional judgment. It recommended the necessity of enhancing the auditor's cognitive and psychological mindset to improve auditing performance, thereby rationalizing the auditor's judgments and professional assessments.

Study (Hojatifard, Pourheidari, Baharmoghadam, 2019): The study aimed to investigate the impact of adopting International Financial Reporting Standards (IFRSs) on the professional judgment of auditors. The descriptive-analytical approach was utilized, and the data was collected through a questionnaire. The study revealed that following IFRS is considered an appropriate framework to enable auditors to express the appropriate opinion, as it enhances the quality of their professional performance. It is recommended that all companies implement IFRS. Study (Şişmanoğlu, Arıkboğa, 2018): The study revealed the most affecting factors on the professional judgment of auditors in Turkey. It applied a descriptive-analytical approach, and the data was collected through a questionnaire. The results indicated that individual opinions and experiences are important factors influencing the quality of auditors' professional judgment. The study recommended the need to strengthen auditors' engagement in individual opinions and increase their level of experience, which helps improve the quality of their professional judgments.

Study (Silam, et al., 2016): The study interested to know the impact of knowledge and experience on the quality of auditors' professional judgment. It relied on a descriptive-analytical approach and was based on a questionnaire for data collection. It was applied to auditors in Indonesia, and the results indicated a positive impact of the auditors' knowledge of laws and auditing systems, as well as their years of experience, on the quality of their professional judgment. The study recommended the necessity of developing the cognitive aspects related to laws and regulations for auditors.

1.5.3 What Distinguishes the Current Study from Previous Studies?

It is noticed from the above that there is a consensus among the majority of writers and researchers in their previous studies regarding the significant importance of the impact of scientific and professional qualification on enhancing the efficiency and effectiveness of auditors' professional judgments, despite the variation of variables in their studies and research. This study stood out by addressing different and more specific variables. It was also applied to a different sample and an environment characterized by its uniqueness and specific circumstances, namely the Palestinian environment. Additionally, this study differs in terms of the time period in which it was conducted, giving it a distinct dimension compared to others.

2. Theoretical Framework

2.1 Qualification of the Auditor Scientifically and Professionally

The auditing profession, like any other profession, requires the availability of a number of specialized skills and knowledge in auditors. This knowledge includes university education that grants the required degree and professional training to acquire practical experience.

The auditing profession also requires practitioners to have a sufficient understanding of its standards and their latest updates. It also necessitates keeping up with the modifications and changes that have occurred in the laws and regulations of the profession. These laws and regulations represent a systematic framework for performing auditing work at the required level of quality. The importance of scientific and professional qualification for auditors has increased, as it is considered one of the most influential factors in enhancing the efficiency of auditors' professional performance.

2.2 Sources for the Scientific and Professional Qualification of Auditors in Auditing Practice

Auditors acquire theoretical knowledge through studying at universities and specialized institutes, while practical knowledge is obtained through training. A study (Omar and Shariqi, 2014) indicated that the most important sources are: university education, professional training, and the professional qualification exam.

The researcher concludes that the adequacy of auditors' scientific and professional qualification helps develop their specialized and general knowledge. It also contributes to increasing the specialized knowledge in auditing, such as the difficulties or accounting complexities faced by auditors. This is considered a fundamental pillar for the development of the auditing profession, raising its standards, achieving its objectives, and subsequently improving the quality of auditors' assessments and professional judgments.

2.3 Professional Judgment

The process of professional judgment is one of the most essential elements relied upon by auditors in making decisions during auditing. It refers to the continuous mental operations

carried out by the auditor to process the perceived information, in addition to the accumulated experience stored in memory in the form of patterns of judgment or professional estimation. Professional judgment is defined as the use of skills, knowledge, and experience within the context of management instructions, accounting standards, prevailing laws, and professional ethics in making reasonable decisions when performing tasks, with the aim of providing accurate and appropriate information to users (Len, V., & Nekhai, V., 2016).

(Bonner, 1999) defines professional judgment for auditors as an "opinion or estimation about an event or condition, and judgment takes the form of evaluating a current situation or making future predictions."

Based on the above, it can be said that professional judgment represents a process through which an opinion is conveyed regarding the fairness of financial statements in light of available data and information. It is an ongoing process as long as the auditing process continues, requiring the auditor to have the ability to learn and acquire knowledge, whether from the past or elsewhere, to enhance their ability to process the data accurately.

2.4 Characteristics of Rational Professional Judgment

The main characteristics of rational professional judgment are as follows: (Popa 2011, KPMG, 2011)

- 1) It often involves reaching a decision; thus, the blending of professional judgment and decision-making is possible.
- 2) It aligns with guidelines, principles, and standards.
- 3) It is specific to each case and varies from one situation to another.
- 4) It goes beyond professional knowledge to encompass skills and behaviors.

The researcher further adds that having these characteristics will lead to prudent professional judgments and assessments by auditors, contributing to the improvement of quality during the performance of auditing tasks.

2.5 Elements of Rational Professional Judgment

A study (Hamdan, 2023) indicates that the fundamental elements of rational professional judgment are as follows:

- 1) Knowledge aspect: a deep understanding of the principles and standards of the profession within a conceptual framework that encompasses the most important characteristics of accounting information.
- 2) Skills aspect: sufficient familiarity with the necessary skills to utilize the available knowledge effectively and arrive at appropriate and reliable professional judgments.
- 3) Ethical and behavioral aspect: strong emphasis on the importance of developing ethical aspects and adhering to professional ethics and codes of conduct by auditors, particularly given the prevalence of using professional judgments as a source for decision-making.

2.6 Scientific and Professional Qualification and Their Relationship with Auditors' Judgments

The scientific and professional qualification of auditors play a crucial role in achieving both effectiveness and efficiency in auditing. This is accomplished through their expected direct impact on improving the quality of their professional judgments related to all stages of auditing, starting from audit planning to issuing the audit report, which represents the final product of the auditors' professional judgments. Therefore, the scientific and practical qualification of auditors contribute to their performance in the best possible way. By being knowledgeable in both the technical and ethical dimensions of auditing, along with having a high degree of scientific and professional qualification, auditors can improve their professional esteem.

Conducting an objective audit now requires auditors to have a great understanding of various knowledge aspects, which rely on enhancing their degree of scientific and professional qualification. This, in turn, can help improve their professional assessments.

3. Method

This aspect focused on testing the hypotheses upon which the study was based, through surveying practicing auditors in the southern governorates of Palestine.

The study relied on preparing a questionnaire, which was designed in five axes, each covering a hypothesis of the study. This was done to collect the basic and necessary information required for conducting the study. The questionnaire also included the extracted variables.

3.1 Population and Sample

The field study was conducted on all practicing auditors in the Gaza governorates, with a total of (106) auditors, according to the records of the Association of Accountants and Auditors in Gaza. After thorough follow-up, (86) valid questionnaires were retrieved for analysis, representing (81.13%) of the total distributed questionnaires, contributing to the objectivity of the results.

3.2 Validity of the Study Tool

Validity refers to the extent to which the questionnaire measures what it was designed to measure. The validity of the study instrument was ensured through two methods:

- Arbitrators' integrity (virtual honesty): The questionnaire was presented to a number of specialized experts, and their opinions and feedback were taken into consideration. Necessary modifications or deletions were made to the items, and then they were distributed.
- Internal consistency validity: Internal consistency validity refers to the extent to which each item in the questionnaire is consistent with the domain to which it belongs. The internal consistency of the instrument was calculated by calculating the correlation coefficient between each item of the questionnaire and the total score of the same domain. This was then applied to a sample of (15) auditors, as shown in Table (1).

Table 1. Internal Consistency Results

First Axis			Second Axis			Third Axis			Fourth Axis			Fifth Axis		
#	Pearson correlation coefficient	p-value	#	Pearson correlation coefficient	p-value	#	Pearson correlation coefficient	p-value	#	Pearson correlation coefficient	p-value	#	Pearson correlation coefficient	p-value
1	0.885	0.000	1	0.949	0.000	1	0.933	0.000	1	0.862	0.000	1	0.882	0.000
2	0.601	0.018	2	0.856	0.000	2	0.913	0.000	2	0.916	0.000	2	0.750	0.001
3	0.777	0.001	3	0.949	0.000	3	0.845	0.000	3	0.928	0.000	3	0.891	0.000
4	0.657	0.008	4	0.455	0.089	4	0.933	0.000	4	0.825	0.000	4	0.887	0.000
5	0.878	0.000	5	0.597	0.019	5	0.902	0.000	5	0.717	0.003	5	0.790	0.000
6	0.874	0.000	6	0.824	0.000	6	0.738	0.002	6	0.763	0.001	6	0.743	0.002
7	0.885	0.000				7	0.863	0.000	7	0.933	0.000	7	0.750	0.001

It is evident from Table No. (1) that the correlation coefficients indicated are statistically significant, indicating that all the variables included in the measurement are valid.

- Reliability of the study tool: Reliability of the study tool refers to the consistency of results and the lack of significant changes if it is re-applied to the same participants multiple times within specific time periods. The reliability of the study tool was ensured through Cronbach's Alpha Coefficient and the Split Half Reliability Coefficient methods. The results are presented in Table 2, as shown.

Table 2. Cronbach's Alpha Coefficient and the Split Half Reliability Coefficient to Measure the Reliability of the Study Tool

#	Axes	Cronbach's Alpha		Split Half Coefficient	Reliability
		Number of Paragraphs	Cronbach's Alpha Coefficient	Correlation Coefficient	Corrected Correlation Coefficient
1	The impact of academic qualifications in accounting and auditing on enhancing the efficiency and effectiveness of auditors' judgments.	7	0.880	0.805	0.892
2	The impact of the minimum requirement of continuing professional education hours on enhancing the efficiency and effectiveness of auditors' judgments.	6	0.844	0.740	0.851
3	The impact of training courses within and outside the auditing firm on enhancing the efficiency and effectiveness of auditors' judgments.	7	0.911	0.857	0.923
4	The impact of specialized scientific seminars and conferences on enhancing the efficiency and effectiveness of auditors' judgments.	7	0.937	0.909	0.952
5	The impact of accessing information related to updates in professional standards on enhancing the efficiency and effectiveness of auditors' judgments.	7	0.882	0.836	0.911
All Axes		34	0.862	0.826	0.905

The results of the previous table indicate an increase in the value of Cronbach's alpha coefficient for each axis, ranging between (0.844, 0.937), while it reached (0.862) for all axes. As for the split-half reliability, it was similar to the Cronbach's alpha method, ranging between (0.851,

0.952), with (0.905) for all axes. These results confirm that the tool has a good degree of reliability, and the split-half method was also consistent.

3.3 Statistical Tools

The study based on several statistical tools, the most important of which are the arithmetic average, standard deviation, relative weight, one-sample t-test, Cronbach's alpha test, and Pearson correlation coefficient.

3.4 Results and Discussion

3.4.1 The First Hypothesis states that there is a statistically significant impact of academic qualifications in accounting and auditing on enhancing the efficiency and effectiveness of auditors' judgments.

The following table (3) illustrates the results of measuring the impact of academic qualifications in accounting and auditing on enhancing the efficiency and effectiveness of auditors' judgments, as follows:

Table 3. The Impact of Academic Qualifications in Accounting and Auditing on Enhancing the Efficiency and Effectiveness of Auditors' Judgments

#	Paragraphs	Arithmetic Average	Standard Deviation	Relative Weight	T Test	P-Value
1	The first academic degree contributes to improving the assessments of financial auditors, making them acceptable to all beneficiaries	4.116	0.658	0.823	15.725	0.000
2	The second academic degree improves auditors' decision-making in issuing rational professional judgments	4.140	0.754	0.828	14.015	0.000
3	The third academic degree helps rationalize the professional judgment of auditors by enhancing the quality of their professional performance	4.163	0.571	0.833	18.882	0.000
4	The difference in academic degree level between auditors plays an influential role in their professional opinions	4.360	0.572	0.872	22.051	0.000

5	Scientific qualification works to enhance the specialized knowledge of accountants, thereby improving their professional competence level	4.326	0.659	0.865	18.662	0.000
6	The theoretical knowledge acquired by auditors through study helps improve their professional practice	4.314	0.579	0.863	21.035	0.000
7	The curricula and study materials contribute, in terms of their accounting and auditing content, to the proper management and organization of professional judgments by auditors	4.023	0.531	0.805	17.876	0.000
All paragraphs		4.200	0.304	0.840	36.549	0.000

The previous table No. (3) illustrates the impact of academic qualifications in accounting and auditing on enhancing the efficiency and effectiveness of auditors' judgments. The table shows that the arithmetic average for the fourth paragraph, "The difference in academic degree level between auditors plays an influential role in their professional opinions" is (4.360) with an impact degree of (87.2%). It is followed by the fifth paragraph, "Scientific qualification works to enhance the specialized knowledge of accountants, thereby improving their professional competence level" with an arithmetic average of (4.326) and an impact degree of (86.5%). This indicates a high level of agreement among auditors regarding these two paragraphs. In the last rank, the seventh paragraph states that "The curricula and study materials contribute, in terms of their accounting and auditing content, to the proper management and organization of professional judgments by auditors" with an arithmetic average of (4.023) and an impact degree of (80.5%). This means that auditors agree on all the paragraphs in this axis. The overall average for the entire axis is (4.200), with an impact degree of (84.0%). This indicates the auditors' agreement on all the paragraphs in this axis. The researcher attributes this to the significant role of academic qualifications as the main source of knowledge for accountants to understand the concepts, steps, theoretical foundations, and objectives of auditing, as well as to deepen their knowledge in the field of auditing.

Thus, the first question of the study has been answered, and the validity of its first hypothesis has been verified.

3.4.2 The Second Hypothesis states that there is a statistically significant impact of the minimum requirement of continuing professional education hours on enhancing the efficiency and effectiveness of auditors' judgments.

The following table (4) illustrates the results of measuring the impact of the minimum requirement of continuing professional education hours on enhancing the efficiency and effectiveness of auditors' judgments, as follows:

Table 4. The Impact of the Minimum Requirement of Continuing Professional Education Hours on Enhancing the Efficiency and Effectiveness of Auditors' Judgments

#	Paragraphs	Arithmetic Average	Standard Deviation	Relative Weight	T Test	- P-Value
1	Professional training contributes to the advancement of the auditing profession, thereby shaping the content of expectations when making professional judgments	4.151	0.660	0.830	16.173	0.000
2	Continuing professional education hours help individuals learn how to apply their knowledge and, as a result, enhance the necessary experience and skills of auditors when issuing professional judgments	4.023	0.782	0.805	12.138	0.000
3	Continuing professional education hours for auditors contribute to keeping up with the ongoing developments in the auditing profession, thereby issuing generally accepted professional judgments	4.058	0.692	0.812	14.179	0.000
4	Continuing professional education hours work to provide auditors with knowledge and understanding of financial and economic sciences, thereby rationalizing their professional decisions and assessments	3.767	0.762	0.753	9.340	0.000

5	The professional knowledge of private auditors plays a rational role in improving their professional judgments	4.395	0.600	0.879	21.581	0.000
6	Continuing professional education hours help enhance the impartiality of auditors when conducting assessments of relative importance, thereby contributing to the issuance of judgments characterized by quality	4.314	0.619	0.863	19.699	0.000
All paragraphs		4.116	0.304	0.823	0.823	26.933

The previous table No. (4) demonstrates the impact of the minimum requirement of continuing professional education hours on enhancing the efficiency and effectiveness of auditors' judgments. The table shows that the arithmetic average of the fifth paragraph, "The professional knowledge of private auditors plays a rational role in improving their professional judgments," is equal to (4.395), with an impact degree of (87.9%). It is followed by the sixth paragraph, "Continuing professional education hours help enhance the impartiality of auditors when conducting assessments of relative importance, thereby contributing to the issuance of judgments characterized by quality," with an arithmetic average of (4.314) and an impact degree of (86.3%). This indicates the agreement of the sample participants on these two paragraphs.

In the last rank, the fourth paragraph states, "Continuing professional education hours work to provide auditors with knowledge and understanding of financial and economic sciences, thereby rationalizing their professional decisions and assessments", it has an arithmetic average of (3.767) and an impact degree of (75.3%), indicating the agreement of auditors on this paragraph. The overall arithmetic averages for the entire axis, "The minimum requirement of continuing professional education hours and its impact on enhancing the efficiency and effectiveness of auditors' judgments," is equal to (4.120) with an impact degree of (82.4%). This indicates the agreement of auditors on all paragraphs in this axis, demonstrating the clear impact of continuing professional education hours on raising the efficiency and effectiveness of auditors' judgments. According to the researcher's belief, the development of professional capabilities helps improve auditors' performance efficiency since it enables them to employ all their qualifications and experiences to reach rational judgments in auditing and make higher-quality decisions.

Thus, the answer to the second question of the study has been provided, and the validity of its second hypothesis has been verified.

3.4.3 The Third Hypothesis states that there is a statistically significant impact of training courses within and outside the auditing firm on enhancing the efficiency and effectiveness of auditors' judgments.

The following table (5) illustrates the results of measuring the impact of training courses within and outside the auditing firm on enhancing the efficiency and effectiveness of auditors' judgments, as follows:

Table 5. The Impact of Training Courses Within and Outside the Auditing Firm on Enhancing the Efficiency and Effectiveness of Auditors' Judgments

#	Paragraphs	Arithmetic Average	Standard Deviation	Relative Weight	T Test	- P-Value
1	Training courses ensure that auditors have sufficient understanding, which contributes to enhancing their personal judgments when assessing the performance of the firm	4.023	0.719	0.805	13.196	0.000
2	The training courses assist in enhancing brainstorming for discussion and dialogue among auditors in order to find creative solutions to the problems they face and, consequently, perform their work as required	4.267	0.658	0.853	17.852	0.000
3	The training courses work on enhancing the skills of auditors to take efficient and effective auditing actions, thereby impacting their personal judgments	4.070	0.716	0.814	13.855	0.000
4	Training courses contribute to improving auditors' comprehension of all the steps and stages of auditing, ultimately leading to the issuance of credible assessments and judgments	4.209	0.688	0.842	16.301	0.000

5	The training courses contribute to enhancing auditors' ability to handle work pressure and perform tasks with high accuracy	3.965	0.743	0.793	12.050	0.000
6	The auditors are increasing their ability to analyze financial events through training courses, thus improving the quality of auditing outputs	4.163	0.630	0.833	17.120	0.000
7	Training courses contribute to enhancing auditors' ability to detect material misstatements in financial reports, thereby improving their personal judgment	4.128	0.665	0.826	15.728	0.000
All paragraphs		4.117	0.369	0.823	28.071	0.000

The previous table No. (5) illustrates the impact of training courses within and outside the auditing firm on enhancing the efficiency and effectiveness of auditors' judgments. It is evident that the second paragraph, "The training courses assist in enhancing brainstorming for discussion and dialogue among auditors in order to find creative solutions to the problems they face and, consequently, perform their work as required" had an arithmetic average of (4.267) and an impact degree of (85.3%). It is followed by the fourth paragraph, "Training courses contribute to improving auditors' comprehension of all the steps and stages of auditing, ultimately leading to the issuance of credible assessments and judgments", had an arithmetic average of (4.209) and an impact degree of (84.2%). This indicates the auditors' agreement with all paragraphs in this axis. The fifth paragraph, "The training courses contribute to enhancing auditors' ability to handle work pressure and perform tasks with high accuracy" ranked last with an arithmetic mean of (3.965) and an impact score of (79.3%). The overall arithmetic average for this axis is (4.117), with an impact degree of (82.3%), indicating a clear impact of training courses within and outside the auditing firm on enhancing the efficiency and effectiveness of auditors' judgments. The researcher believes that this can be attributed to the importance of training courses in developing auditors' skills, in addition to enhancing their technical and analytical abilities. It improves their ability to communicate with clients and other employees, enables them to identify risks, and build effective auditing strategies. Consequently, training courses help elevate auditors' confidence, efficiency, integrity, objectivity, and independence, thereby improving the quality of their judgments.

Thus, the answer to the third question of the study has been provided, and the validity of its third hypothesis has been verified.

3.4.4 The Fourth Hypothesis states that there is a statistically significant impact of specialized scientific seminars and conferences on enhancing the efficiency and effectiveness of auditors' judgments.

The following table (6) illustrates the results of measuring the impact of specialized scientific seminars and conferences on enhancing the efficiency and effectiveness of auditors' judgments, as follows:

Table 6. The Impact of Specialized Scientific Seminars and Conferences on Enhancing the Efficiency and Effectiveness of Auditors' Judgments

#	Paragraphs	Arithmetic Average	Standard Deviation	Relative Weight	T Test	- P-Value
1	Conferences play a crucial role in enhancing auditors' awareness of the latest professional developments, thereby improving their ability to issue judgments in a professional and acceptable manner	4.058	0.787	0.812	12.461	0.000
2	Conducting seminars in accounting and auditing enhances the learning skills of others and subsequently improves the quality of professional auditors' performance	4.349	0.609	0.870	20.536	0.000
3	The results obtained from conferences and professional seminars provide a reference database for auditors to perform their work in the best possible manner, especially when dealing with any challenges they may encounter	4.070	0.748	0.814	13.260	0.000
4	Specialized professional conferences and seminars in auditing constitute an important hub for the exchange of knowledge and information among auditors. This contributes to keeping	4.186	0.642	0.837	17.135	0.000

	up with professional updates and consequently enhancing their ability to perform auditing efficiently and effectively					
5	Scientific and professional conferences and seminars aim to assist auditors in developing their creative and innovative thinking to address any challenges that hinder their performance characterized by high quality	3.907	0.761	0.781	11.049	0.000
6	Conferences and seminars contribute to increasing the self-confidence of accountants and auditors in the field of accounting and auditing, which has a positive impact on the quality of their professional performance, particularly when issuing professional judgments and assessments	4.047	0.684	0.809	14.180	0.000
7	Professional seminars specialized in auditing help facilitate discussions and dialogues with the aim of reaching useful decisions and judgments for all segments of the financial community	4.081	0.618	0.816	16.236	0.000
All paragraphs		4.099	0.351	0.820	29.035	0.000

The previous table No. (6) illustrates the impact of specialized scientific seminars and conferences on enhancing the efficiency and effectiveness of auditors' judgments. It shows that the second paragraph, "Conducting seminars in accounting and auditing enhances the learning skills of others and subsequently improves the quality of professional auditors' performance" had an arithmetic average of (4.349) with an impact degree of (87.0%). It is followed by the fourth paragraph, "Specialized professional conferences and seminars in auditing constitute an important hub for the exchange of knowledge and information among auditors. This contributes

to keeping up with professional updates and consequently enhancing their ability to perform auditing efficiently and effectively" had an average score of (4.186) with an impact degree of (83.7%), indicating auditors' agreement with all the paragraphs in this axis. However, the fifth paragraph, "Scientific and professional conferences and seminars aim to assist auditors in developing their creative and innovative thinking to address any challenges that hinder their performance characterized by high quality" ranked last with an arithmetic average of (3.907) and an impact degree of (78.1%). This signifies the auditors' agreement with this paragraph as well. The overall average for the axis as a whole was (4.099) with an impact degree of (82.0%), indicating a clear impact of attending specialized scientific seminars and conferences on raising the efficiency and effectiveness of auditors' judgments.

The researcher attributes this to the opportunities provided by specialized scientific seminars and conferences for auditors to update their knowledge, skills, and awareness of the latest developments in auditing and accounting. These conferences and seminars also enable them to interact with other auditors and specialists in various fields, facilitate the exchange of experiences, knowledge, and ideas, and improve work performance levels. Therefore, attending these events is considered one of the most effective tools for enhancing the efficiency and effectiveness of auditors' judgments.

Thus, the fourth question of the study has been answered, and the validity of its fourth hypothesis has been confirmed.

3.4.5 The Fifth Hypothesis states that there is a statistically significant impact of accessing information related to updates in professional standards on enhancing the efficiency and effectiveness of auditors' judgments.

The following table (7) illustrates the results of measuring the impact of accessing information related to updates in professional standards on enhancing the efficiency and effectiveness of auditors' judgments, as follows:

Table 7. The Impact of Accessing Information Related to Updates in Professional Standards on Enhancing the Efficiency and Effectiveness of Auditors' Judgments

#	Paragraphs	Arithmetic Average	Standard Deviation	Relative Weight	T Test	- P-Value
1	Knowing the updates in professional standards helps auditors measure and control expected audit risks, thereby enhancing their professional performance quality	4.012	0.804	0.802	11.664	0.000

	Updates in professional standards help auditors excel in practicing professional					
2	skepticism at all stages of the audit and subsequently make objective assessments based on their actions	4.000	0.797	0.800	11.635	0.000
3	The updates in professional standards contribute to auditors carrying out their role as they should, especially when issuing their personal judgments	4.047	0.781	0.809	12.430	0.000
4	Knowledge of updates in professional standards leads to improved management and organization of the required quality auditing process, thus enhancing the reliability of its final outcomes	4.012	0.728	0.802	12.895	0.000
5	Having sufficient familiarity with updates in professional standards enhances auditors' professional expertise, thereby streamlining their judgments	3.953	0.734	0.791	12.044	0.000
6	Keeping up with updates in professional standards enhances auditors' ability to exercise due professional care, improving their professional judgment and estimation	4.035	0.774	0.807	12.403	0.000
7	The knowledge and awareness of updates in professional standards work towards enhancing the quality of professional performance for auditors when expressing their opinions	3.884	0.640	0.777	12.801	0.000
All paragraphs		3.992	0.453	0.798	20.292	0.000

The previous table No. (7) illustrates the impact of accessing information related to updates in professional standards on enhancing the efficiency and effectiveness of auditors' judgments. It shows that the third paragraph, "The updates in professional standards contribute to auditors carrying out their role as they should, especially when issuing their personal judgments" has an arithmetic average of (4.047) with an impact degree of (80.9%). It is followed by the sixth paragraph, "Keeping up with updates in professional standards enhances auditors' ability to exercise due professional care, improving their professional judgment and estimation," with an arithmetic average of (4.035) and an impact degree of (80.7%). This indicates auditors' agreement with these two paragraphs. As for the seventh paragraph, "The knowledge and awareness of updates in professional standards work towards enhancing the quality of professional performance for auditors when expressing their opinions," it came last with an arithmetic average of (3.884) and an impact degree of (77.7%). This indicates auditors' agreement with all paragraphs in this axis. The arithmetic average of the same axis is (3.992) with an impact degree of (79.8%), which indicates a clear impact of accessing information related to updates in professional standards on enhancing the efficiency and effectiveness of auditors' judgments.

The researcher attributes this to the fact that updates in professional standards are an ongoing process to provide auditors with new guidelines and instructions. They work on developing their knowledge of the latest professional practices and the utilized techniques that enable them to perform their professional work objectively, impartially, and independently.

Thus, the answer to the fifth question of the study has been provided, and the validity of its fifth hypothesis has been verified.

4. Results and Recommendations

The study yielded several results that shed light on the impact of qualifications and professional development on auditors' judgments. Firstly, it was found that qualifications in accounting and auditing have a clear influence on enhancing the efficiency and effectiveness of auditors' judgments. The level of academic qualification was found to directly affect the efficiency of their judgments. Secondly, continuing professional education hours were identified as having a significant impact on improving the efficiency and effectiveness of auditors' judgments. This is attributed to the active role of specialized professional knowledge in auditing, which enhances their professional judgments and promotes consistency in assessing relative importance. Furthermore, training courses, both within and outside the auditing firm, were found to significantly enhance auditors' judgments. These courses facilitate brainstorming and dialogue among auditors, enabling them to find innovative solutions to challenges and perform their work effectively. Participation in specialized scientific seminars and conferences was also noted to contribute to the enhancement of auditors' judgments. These events provide opportunities for skill refinement, knowledge exchange, and information sharing among auditors. Additionally, the study highlighted the positive impact of continuous monitoring and staying up-to-date with important updates in professional standards on auditors' judgments. By keeping abreast of such updates, auditors are better equipped to issue sound professional judgments.

Based on these results, the study makes forth recommendations. Firstly, auditors are advised to enhance their academic qualifications by pursuing higher studies, such as Master's or Ph.D. degrees, as these qualifications positively contribute to their knowledge development and intellectual capabilities. Secondly, auditors should prioritize the development of professional knowledge by obtaining a minimum number of educational hours in the field of accounting and auditing. This continuous professional development is crucial for improving the quality of their performance. Thirdly, auditors are encouraged to attend specialized training courses, whether within their firms or externally. These courses play a vital role in enabling auditors to perform their auditing work with the highest possible quality. Fourthly, it is recommended that academic and professional bodies organize specialized scientific seminars and conferences in the accounting and auditing field. These events should provide professional guidance tailored specifically for auditors, assisting the financial sector in making well-informed decisions. Lastly, auditors and specialized professional associations are urged to stay updated with amendments and updates in auditing and accounting standards. This proactive approach will enhance their abilities to rationalize their professional judgments effectively.

In conclusion, the study's results emphasize the importance of qualifications, professional development, and staying up-to-date for auditors to enhance the efficiency and effectiveness of their judgments. The recommendations put forth aim to guide auditors and relevant stakeholders in promoting continuous improvement in the auditing profession.

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