

# The Effect of the Non-Assertive Services of the Auditor on the Independence: the Case of IRAQ

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**Abstract---** *The demand for non-affirmative auditing services, such as requesting administrative consulting, to maintain clients with a view to continuity, as well as with the emergence of small and medium-sized companies, needed those who organize their work and keep their books, which called on audit firms to provide these services, as well as designing accounting information systems, and in an environment of intense competition between audit offices and beneficiaries. In that there is a lack of specialized offices in this type of service that aims to remedy the shortage on the one hand and improve the efficiency of the audit work on the other hand, and that also requires studying its impact on the independence of the auditor because independence represents the backbone of the audit profession. The breach thereof will affect its reliability and integrity, as well as the lack of confidence in the financial data. For the purpose of indicating the effect size, a questionnaire was distributed and the study hypothesis was tested by using the mono-variance analysis test to test the differences in the opinions of the study sample about the extent of the impact of non-affirmative services on the independence of auditors at the significance level of 0.05 and it turns out The calculated value of F for all axes combined is 0.969 and is less than the tabular value of F equal to 2.45, which means accepting the research hypothesis that providing non-confirmatory services with regular audits to the same or other entity affects the independence of the auditor For users confidence in his reports.*

**Keywords---** *Non-Confirmation Services, Auditor Independence, Iraqi Environment.*

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## I. INTRODUCTION

Auditing in most countries is one of the basic functions, especially countries with major economies, but this traditional function of the auditor is mainly to give confidence to the financial statements and enhance their reliability, and given the importance of the auditor's opinion of those data, which depends on him in making decisions with regard to the parties Beneficiaries of the financial data, which increased the demand for his services such as requesting administrative consulting to keep customers with a view to continuity, as well as with the emergence of small and medium-sized companies, who needed to organize their work and keep their books, which called on audit firms to provide these services as well Designing accounting information systems, and in an environment of intense competition between auditing offices and benefiting from the shortage of specialized offices in this type of service that aims to remedy the shortage on the one hand and improve the efficiency of the audit work on the other hand.

That is why large companies have become racing to market audit services with additional revenue, such as assertive and non-assertive services. The other by it, and the concept of independence must crystallize in the extent affected by what the auditor performs from non-confirmatory services and providing them to clients in conjunction with traditional audits and the extent to which this corresponds to the rules of Iraqi professional conduct, because the

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Qlalah represent the backbone of the auditing profession initiated by Many international organizations, which are among the generally accepted standards and breach of them, will inevitably affect its credibility and integrity, as well as the lack of confidence in the financial statements.

### ***Research Problem***

The collapse of many large companies in the world, such as (Enron) and others, called for the need to know the reason, and it became clear that there was a low level of professional and ethical behavior for auditors, which led to a lack of confidence in the users of financial data with that data, and in the independence and integrity of auditors and their integrity, hence the problem arises in the possibility Separating the audit services from the non-confirmatory services, and with no measure of the non-confirmatory services provided by the auditors, and thus the research problem is focused on measuring the impact of the non-confirmatory services on the auditor's independence.

### ***Research Aims***

The goal of the research through its problem is clear by knowing the effect of non-confirmation services on the independence of auditors, how auditors deal with the effect of non-confirmatory services on their independence, and knowledge of the scale of non-confirmatory services.

### ***Research Importance***

This research also derives its importance from the fact that it studies the effect of providing non-confirmatory services on the independence of the auditor, as the volume of these services and the demand for them is constantly increasing, so it was necessary to know the extent of the impact of these services on the independence of the auditor, and try to avoid harmful effects, in order to enhance Confidence in audited financial statements and financial statements, thus enhancing the confidence of the users of these lists and statements, whether they are investors, lenders, regulatory bodies...

### ***Research Hypothesis***

This research is based on the following hypothesis: The provision of non-confirmatory services with regular audits to the same or other entity affects the independence of the auditor and reduces the confidence of users.

## **II. DATA COLLECTION METHOD**

On the theoretical side, various Arab and foreign sources, periodicals and references were relied on, which are closely related to the subject of research, as well as legislation and laws that I obtained from the Association of Accountants and Auditors, the Office of Financial Supervision, publications and articles obtained from the Internet, and the practical side relied on The questionnaire is distributed electronically and analyzed to reach the results of the study.

### ***The Research Sample***

A random sample was taken from accountants working in the auditing offices, auditors, academics and users of

financial data to reach the correct results.

### ***Previous Studies***

There are many researchers who sought to study the topic from several aspects, but we focus on some of them when Salehi 2009 states in a study that validating the fears of the regulators and their accuracy regarding the independence of the external auditor, by means of a pilot examination of the link between the wages of the non-auditing services paid to the auditor and his independence, as it was done Expressing the independence of the external auditor by his tendency to issue opinions on continuity, he also concluded that there is no correlation between the wages of non-auditing services and corrupting the independence of the auditor, as there is no correlation between opinions on the continuity between the wages of audit services such as auditing and non-auditing wages As for Tayler et al 2011, they presented a study on some influences of some other types of services, determining the degree of their impact on the independence of the auditor, identifying some basic requirements and preliminary steps for providing these services, as well as identifying some helpful indicators in showing the extent of independence of the auditor when providing these services with Services Regular audit, as for the 2013 Nasution study, where he analyzed the factors affecting the independence of the external auditor in Jordan under professional legislation, and was categorized into: material factors, behavioral factors, customer-related factors, and factors related to the audit office, the researcher concluded that the most important factors with a negative impact The independence of the external auditor is the material factors represented in the auditor's wages and providing non-confirmatory services. As for the Xie 2016 study aimed at examining the relationship between audit wages and management earnings, and the relationship between audit wages and share values, at the date of disclosure of the value of these wages, it was taken with To consider the impact of non-audited services on the reliability of financial reports, it reached in its results that there is a positive relationship between the fees of non-audited services and the size of the estimated dues, and the presence of a negative relationship between auditing fees and profit indicators, and the presence of a negative relationship between the fees of non-audited services and stock values at the date of disclosure of these wages . The independence of the auditor is compromised when he receives high fees for non-auditing services relative to auditing services. As for the More & Berg 2016 study, the relationship between the wages charged by the auditor for non-auditing services and management profits as an indicator to measure the independence of the auditor, has reached the following: There is no evidence It supports that auditors violate their independence if the customer purchases more non-audit services, and there is no positive relationship between the fees of non-audit services and the size of the estimated dues, when the estimated dues are adjusted for the performance of the company, and all previous studies all confirmed in the presence of my importance The independence of the auditor, while the current study is concerned with the influence of non-confirmatory services and the independence of the auditor and the relationship between them.

### ***Theoretical Aspect: Non-Assertive Services, the Independence of the Auditor, and the Relationship between them***

It is necessary to distinguish between the audit service and the non-confirmatory services of the same customer, and there is no doubt that both of them require studying its relationship with independence, because ensuring the continuity and success of the audit work depends on it:

### ***Flour Evolution***

The audit profession evolved. Previously, the primary goal of the audit process was to discover fraud, technical errors and errors related to the application of principles. Hence, the auditor focused on documentary examination more than he does now considering that the examination is in response to the desire of the administration that had the economic unit at the same time, as well as that Dependence on investor efforts to provide funds was limited, then the profession developed to achieve the checks that usually include a full documentary examination of financial operations that involves testing and checking all financial operations at times, as was reliance on internal evidence It is almost entirely that which means that the approved financial statements are in agreement with the accounts of the financial position in the books, given that the financial position list was often the only published list. (Sikka, 2009: 868)

Then the multiplicity of auditing services to move from examination and verification operations to the emergence of new concepts related to the work of the auditor, including certification and assurance services, and with the expansion of the scope of the audit work, new services such as consulting and regulatory services have also emerged, for tax or administrative purposes, and here the focus is on non-assertive services.

### ***The Concept of Non-Confirmatory Services***

The concepts of non-affirmative services have multiplied, but the most famous of them was the American Chartered Accountants 'Complex, as professional advice that mainly aims to improve the efficiency and effectiveness of the customer's use of the energies and resources available to him, and that achieves the goals of regulation (More and Berg, 2016: 3). International auditing and assurance standards, he defined non-confirmatory services as the assertion that has imposed itself on external auditors, as they coexist with the company and learn about its problems and goals and through this coexistence they gain extensive experience and knowledge about the company (FRC, 2010: 6), and also known as professional practice The It is concerned with providing advice and aid to the company's management in order to define its goals and guide it to The method that leads to its achievement by raising the level of performance in the areas of planning, organization, incentives, communication, measuring achievement levels and the use of human, material and financial resources, as it contains technical factors that relate to the effectiveness and efficiency of the company's management (Salehi, 2009: 144), through these definitions, it is possible Determining the pillars of non-affirmative services to include:

- Practice the service.
- Client.
- The desired nature of the service.

### ***Characteristics of Non-Confirmatory Services for Management***

Based on the previous definitions, it becomes clear to us the characteristics and dimensions of the non-assertive services of the administration that can be summarized as follows: (Muhamad and Karbhari, 2014: 9)

- Demand for the service: The non-affirmative service is practiced according to the need of the company's management and its desire to make changes that it believes will raise the level of the company's activity and this is done according to the type of service.
- Providing professional specialization: where the non-affirmative service is performed by persons who are scientifically and professionally qualified, and who have the necessary competence and extensive knowledge in the required service field.
- Enjoying independence: the incumbent with the required non-affirmative service tasks must refrain from all internal and external influences, and he must avoid personal relationships that would affect the objectivity and independence of his opinion when completing this type of task.
- Work in complete secrecy: In view of the company's competitive position, non-affirmative services offices must complete their business confidentially and discreetly and avoid the company from falling into problems that prevent them from achieving their goals.
- Taking the recommendations of the service provider as a matter of advice and suggestion only: as it is strictly forbidden for the non-affirmative service provider to give orders in the place of managing the company and interfering in its affairs, it is the latter's duty to ascertain the results of the report and then take the decision that you find appropriate.

#### ***Scope of Non-Affirmative Services***

According to the company policy and the jobs it carries out, non-confirmatory services can be divided into several sections, the most important of which are: (Salehi, 2009: 145)

- Company development and policy development services
- Marketing, selling and distribution services
- Production management services
- Finance and management services
- Human Resources Services
- Economic and Environmental Studies Services
- Management and computer information systems services.

#### ***The Difference between Non-Confirmation Services and Financial Audit***

The main objective of carrying out financial auditing of institutions after going through the stages of its completion from examining and verifying the financial statements is to express a neutral technical opinion on the extent of the credibility and fairness of the financial statements in line with generally accepted profession standards, and to agree with the laws and legislations in effect during the process of confirmation that forced all institutions Registered in the commercial register on the need to appoint and assign the external auditor to that service. (Rabia, 2014: 72) As for non-affirmative services, we find that the goal first and foremost is limited to giving some recommendations and proposals in order to reduce the problems faced by the institutions or otherwise contribute to supporting the company's management in some of the management decisions, it is noted that this type of services is accomplished at the request of the institutions As it did not stipulate the obligation to assign to it any legislation or

law, and the matter depends on the company's management need to do so, because it is convinced that the external auditor has the scientific competence and professional experience, and the reality determines that there are differences between financial auditing and administrative auditing, and non-confirmatory services for the administration. N, where the person who by and in terms of the target and in terms of scope and timing of the field and in terms of achievement and in terms of style of accomplishment. (Rezaee et al, 2016: 17)

### ***Motives for Auditing to Provide Non-Assertive Services***

The approach of auditing to provide many types of non-confirmatory services is due to many reasons affected by various factors. There have been many rapid changes and developments in our time, and great challenges have emerged from a revolution in the world of communications and information, intense competition in global and international markets and the growing phenomenon of financial corruption on The global level, the problems of the collapse and failure of many companies, and as a result, the ability of companies to continue to depend on their ability to face these changes, developments and challenges. (Helmy, 2009: 542)

In order for institutions to face these changes, they need services and consultations that help them to make the right decisions, such as non-affirmative administrative services, and prepare feasibility studies of all kinds to bring about continuous development in their products and methods of production and distribution, etc., design and implementation of information systems services to develop company information systems to keep pace with these Changes and human resources services and other services, by the end of the twentieth century, the demand for these services increased from the external auditor, and this was called by the accounting and auditing offices to expand the range of services that are provided, (Hess & Stefani, 2012: 7) and on the other hand Z, the intense competition between the audit offices made it make more efforts to confront this competition and achieve growth and profitability through the search for multiple sources of revenue by providing many professional services, and for this many studies have proven that there is a set of challenges facing audit offices in marketing the profession Which is one of the most important factors that made it expand the scope of its professional services, we mention among the most important: (Schneider et al., 2006: 211)

- Increased competition in the audit market
- The phenomenon of changing auditors or switching from one office to another
- Low professional fees, the phenomenon of a group of offices acquiring the largest share of customers
- Mergers between audit offices
- Striving for customer satisfaction
- Systemic and professional constraints on audit offices.

### ***Independence of the Auditor***

The independence of the auditor can be the source of confidence in the financial statements that benefit from it. Professional and official organizations have attached great importance to the independence of the auditor and have tried to remove all behaviors that could raise doubts about the independence of him, whether in terms of performance of his work or in terms of the view of users of financial statements. The American Certified Public Accountants Association (AICPA), when talking about independence, indicated that the auditor must be independent

when performing his professional duties in implementation of the auditing standards set by the association. International audit evidence confirmed that the auditor must be independent, honest and loyal in His professional work must be fair and not be allowed to be biased or acquainted with him, to gain from his rebellion as he must maintain his impartiality. (Bennie & Leung, 2013: 59)

The standard of independence and impartiality of the auditor has caused a lot of controversy and discussions between accountants, auditors and others interested in the profession, due to the difficulty of developing a precise and specific definition of the concept of independence and impartiality as a result of the link of that concept with the mental state of the auditor, and the financial relationships that link the auditor to the subject of the audit in addition to what Be informed of confidential matters that may raise doubts from others about the independence and impartiality of the auditor.

### ***The Concept of Independence of the Auditor***

In the Code of Professional Conduct in Rule No. 101, it is stated that "A member who works in the field of general practice must be neutral during the provision of professional services as stated in the requirements of published standards prepared by the bodies determined by the Council." Independence in auditing means that there is an unbiased view. During the performance of the audit tests, evaluate the results, and issue an audit report. "Independence" neutrality is seen as the most important characteristics that an auditor should ever have, and the reason that various clients want to rely on auditors 'reports on the fairness of the financial statements is due to their expectations that these reports provide an unbiased view. (Muhamad and Karbhari, 2014: 9)

The independence of the external auditor means that he is independent when expressing his opinion on the financial statements of the institution being examined, as the following matters can weaken the independence of the auditor: (Salehi, 2009: 143)

- During the examination period and upon expressing an opinion in the financial statements that there is a material interest for the auditor in the company under examination, or that he has investments or a partner or has obtained a loan from the facility being audited, this would weaken the principle of independence for him.
- During the contract period between the auditor and the company under examination, that he has a contractual relationship with the project as one of the employees or managers or has any contracts with the agency.

For the purpose of providing the practical environment to achieve these two types of independence, professional standards have clarified matters that must be taken into account, whether in the process of appointing the auditor or removing him or determining his fees or in other matters that regulate the relationship of the auditor with his client, as well as the laws regulating the profession in different countries have included a kind of this independence through Determine how the auditor is appointed and removed, and determine his fees. Various efforts must be combined and the authorities involved in auditing their accounts cooperate with the auditor to support and promote the principle of independence and impartiality, and these government agencies or economic units are the subject of the audit, and it is necessary Amal, which works to support independence and impartiality, includes: (Sucher et al. 2004: 305)

- Control the licensing of auditors and control their work.
- Establish a system for punishing the auditor or auditing firm that does not respect the provisions and requirements of independence and impartiality.
- Optimum utilization of manpower necessary to practice the auditing process.
- Monitor the progress of auditors' work, pressure them to improve the level of performance of their services, and follow up on an ongoing basis
- Reconsidering the appointment procedures of the auditor in order to be more objective and asserting his independence by linking his appointment and determining his fees and dismissing him to the highest authority of the unit being audited.

***The Relationship between Non-Confirmatory Services and the Independence of the Auditor***

Through the foregoing, it is possible to identify the impact of non-confirmation services on the independence of the auditor, and these services may be either evaluations, financial consultations, or internal auditing, bookkeeping for tax purposes and others, and it has been shown that non-confirmation services have a negative impact on the independence of the auditor, especially Misk Books and organization of accounts, according to the opinions of professionals and their impressions, while the impact is low with regard to consulting services, and some studies have determined that the effect is greater if it is the same customer than some legal texts impose that there are time periods between providing non-confirmation services and the services Checked.

**III. DISCUSS & RESULTS**

The results of the study were analyzed by distributing the research form to a sample of size 64 and it can be clarified as follows: It is clear from Table (1) that (50%) of the sample individuals have a master’s degree and (37.5%) of the Ph.D. holders while the bachelor’s holders constitute Ratio (12.5%). The percentages show the role of specialists and academic experience by enhancing the objectivity of the answers, as it is clear that most of them are from the accounting specialization, where the ratio (92.19%) and the rest of the majors ranges between - 3.125) .(%1.56

As for the years of professional experience, they constitute the highest percentages of those with the largest experience and constitute (31.25%), then those with less experience (25%) as a result of the recruitment and polarization movement in recent times, while the proportions range between (18.75- 12.5%) of the owners of experience between Years more than 5 to less than 20 years, as shown in the following table:

Table 1: The Characteristics of Individuals

Acad. ach.	Answer		Scien. Specia.	Answer		Exp.	Answer	
	fi	%		fi	%		fi	%
Ph.D.	24	37.5%	Accounting	59	% 92.19	< 5 years	16	% 25
M.A.	32	50%	Financial & Banking	1	% 1.56	5 – 10	8	% 12.5
BA	8	12.5%	Business Admi.	2	% 3.125	11- 15	12	% 18.75
diploma	-	-	economy	2	% 3.125	16 – 20	8	% 12.5
-	-	-	Other	-	-	> 20	20	% 31.25
<b>total</b>	<b>64</b>	<b>100%</b>	<b>total</b>	<b>64</b>	<b>100%</b>	<b>total</b>	<b>64</b>	<b>100%</b>



Second: Analysis of the results: After reviewing the analysis of the members of the research sample, the results of the answers of the research sample are analyzed through a set of statistical measures to analyze each paragraph separately as follows:

Table 2: Sample Results

Item	T. test	Weight %	Stand.dev.	Mean	Sig.
1. The auditor's independence affects the opinion of the decision maker negatively and positively, and therefore requires attention to it	13.185	79.19	0.810	3.96	0.000
2. The independence of the auditor is the basis of reputation and currency, and therefore it is the primary negotiating axis between the auditor and the client	12.206	79.35	0.883	3.97	0.000
3. The amount of confidence in the financial statements and the degree of reliance on them relate to the independence and reputation of the auditor	16.381	78.87	0.641	3.94	0.000
4. Clients focus on the history of the audit offices. In the event that they are found to have committed fraudulent operations, this means their weak independence.	4.119	66.94	0.937	3.35	0.000
5. The auditor is changed periodically according to the Iraqi rules for the purpose of enhancing independence	7.792	71.45	0.818	3.57	0.000
6. The presence of non-constitutional services contributes to increasing competition in the audit market	13.905	79.35	0.775	3.97	0.000
7. The pursuit of these services leads to a better understanding and broader experience of the auditor, such as recording and posting financial operations in the customer's journals.	10.452	75.48	0.825	3.77	0.000
8. Following such services helps auditors gain a broader understanding of management functions	14.277	78.71	0.730	3.94	0.000
9. The implementation of these services periodically by the auditor contributes to increasing tax collection through the accuracy and validity of the work	6.012	71.45	0.061	3.57	0.000
10. The design and implementation of financial information systems by the client auditor is one of the services that contribute to improving the outputs of his work	11.483	79.68	0.954	3.98	0.000
11. Non-assertive services such as consulting and bookkeeping affect the independence of auditors	7.141	71.13	0.868	3.65	0.000
12. The auditor changes periodically for the same job to maintain independence	8.404	73.55	0.898	3.68	0.000
13. Changing the auditor contributes to the balance of market forces through labor costs and increased independence	11.425	77.90	0.873	3.90	0.000
14. The auditor's adherence to the rules of professional conduct enhances the independence by not auditing the client providing these services	11.425	77.90	0.873	3.90	0.000
15. Publication of financial statements supported by another auditor's report, which contributes to enhancing confidence and increasing the independence of the audit in Iraq.	11.637	78.39	0.880	3.92	0.000

Through the results shown in Table (2), which shows the opinions of the members of the study sample, the test of t and mean were used for my calculation, as well as the standard deviation and the relative weight. Where the arithmetic mean ranges between (3.35 - 3.97), i.e. a high value, as it strengthens that the degree of dispersion is low, ranging between (0.641 - 0.937), while the level of significance is 0.000 which is less than 0.05, which indicates approval that independence has an impact both on trusting the financial statements Or degree of reliability, and is an expression of the auditor's commitment to the most recent standards Professional conduct.

Independence is also considered by the answers of the sample members as the basic starting point of the auditor, as it represents the reputation of the business and fame, and therefore also is related to its financial gains and its dealings with helpers. While it is noted that the following five paragraphs that focus on the role and importance of

non-confirmatory services for the auditor, it becomes clear that the arithmetic mean ranges between (3.57 - 3.98) which is a high value, i.e. that the study sample members agree strongly in this axis and this is evident from the values of the t-test and the high relative weight. Also, the level of dispersion ranges between (0.061 - 0.954), and this explains that there is a mixed dispersion in the use of non-confirmatory services for the auditor due to the difference in their types, as well as the level of significance 0,000 which is less than 0.05, which indicates approval of the non-confirmatory services contribute to several aspects of the auditors, on the one hand it is A new focus to increase the efficiency and expertise of the auditor N and audit firms, as well as a new market for this profession, and on the other hand, some agree that it helps the tax authorities in the collection and tax income operations and also helps other auditors, as it enables investors to trust the results of their businesses as a result of their organization by parties with expertise and efficiency.

The table also shows the last five paragraphs that study the relationship between the two variables of independence and non-affirmative services and show that the arithmetic mean of the paragraphs ranges between (3.65 - 3.92), which means that there is a relative agreement in the presence of a moral effect of non-affirmative services on the variable of independence and this agreement is confirmed by the standard deviation that ranges between (0.868 - 0.898). Also, the probability value 0,000 is less than the significance level 0.05, which means that there is a negative impact of the use of bookkeeping operations, financial regulation or design of information systems and even consulting to the client on the independence of auditors, and from the above and for the purpose of testing the study hypothesis was used. The analysis of variance is as follows:

Table 3: One Way ANOVA

Item	Total square	Sig.	average square	F-test
Us	0.701	2	0.351	0.969
In	22.090	61	0.362	
Total	22.791	63		

A mono-variance analysis test was used to test the differences in the opinions of the study sample on the extent of the impact of non-confirmatory services on the independence of auditors at the significance level of 0.05 and it turns out that the calculated value of F for all axes combined is 0.969 which is less than the tabular value of F which is equal to 2.45, which means acceptance of the hypothesis. Research that says providing non-confirmatory services with regular audit work to the same or other entity affects the independence of the auditor and reduces users' confidence in its reports.

#### IV. CONCLUSION

It became clear through the research that independence is one of the attributes that the auditor must have in order to be able to perform his work with the required efficiency and care. To maintain this independence, all the rules and ethics regulating professional behavior, both local and global, must be observed, in order for the auditor's conscience to remain the best watcher to determine the extent of his independence. On the authority to which he provides his services, just as the economic stress factor is one of the most pressure and influencing factors in the independence of the auditor. Legislation and instructions also allowed the auditor to provide additional services other than auditing, such as consulting and bookkeeping, but it is required to provide them that they do not Lord with what must be

preserved from the ethics of professional and ethical conduct, and that does not affect the independence of the fact that this element is to grant the auditor biography of good and trust by users of financial statements and other parties.

Through the application of the study, it became clear that the acceptance of the research hypothesis, as the calculated value of the test F 0.969 is less than the tabular 2.45, which requires the auditor to move away from everything related to the executive functions, and from everything that might suggest that the auditor is acting or acting on behalf of the agency assigned to him when performing the work Related to non-confirmatory services that it can provide, and the need for the auditor to study the service It is mandated to provide it with a thorough study before proceeding with its implementation, in order to be able to clearly define its position on this service, in order to avoid any impact on its independence towards that authority.

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