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## **International Auditing Standard (500): “Audit Evidence” and its Role in Achieving Audit Quality - A Field Study on Some Sudanese Audit Firms**

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### **Abstract**

The main objective of this study is to know the role of ISA (500): "Audit Evidence" in achieving audit quality in Sudan, in addition to showing the extent to which audit offices in the Sudanese business environment apply international standards of auditing in general, and particularly ISA (500). The problem of the study was represented by the lack of interest of some audit offices in applying international auditing standards to improve the quality of audit performance, especially ISA (500) which deal with audit evidence, either due to lack of familiarity with the importance of auditing standards or unwillingness to apply them or inability to obtain sufficient evidence for the audit by losing the audit path. The study adopted inductive approach, historical approach and descriptive analytical approach. To achieve the objectives of the study, (80) questionnaires were distributed to the sample community represented by some Sudanese auditing offices in Port Sudan and Atbara, and were (100%) collected and analyzed. The study found several results, among which that is, external auditor obtains sufficient appropriate audit evidence to reduce audit risk according to ISA (500): “Audit Evidence” contributes to achieving audit quality, and External auditor’s knowledge of the competence of the external source of

information and its reputation with regard to information according to the requirements of ISA (500): "Audit Evidence" helps to achieve audit quality. The study also recommended that, there is a need to encourage audit offices in Sudan to adopt international standards of auditing in their work in order to achieve audit quality.

**Keywords:** International Auditing Standards, Audit Evidence, Audit Quality,

## 1. Introduction

The quality of the audit process is an important topic of interest to both auditors and audited companies, as stakeholders and decision-makers rely on the information of the audited financial statements to make sound decisions that achieve their goals, which means that the external auditor's confirmation of the accuracy of this information plays a crucial role in rationalizing decisions. Consequently, the quality of audit reports has become an important factor in the auditing profession, which has prompted the International Accounting Standards Board (IASB) and the American Institute of Certified Public Accountants (AICPA) to seek to issue many auditing standards with the aim of achieving the highest quality in the auditing profession. (Sutisman, et al., 2021) consider that audit quality means the possibility of the auditor discovering errors and violations in the financial statements and reporting them, and it also represents a high degree of assurance that the financial statements may not contain errors of omission or material distortions, as high levels of assurance correspond to high quality audit services, and audit quality is related to the extent of compliance with the application of the standards and rules of professional conduct set by (AICPA), whether field work standards or report preparation standards. Due to the importance of audit quality and the role played by ISA in achieving it, this study came to investigate the role played by audit evidence in general, and adoption of ISA (500) entitled "Audit Evidence" in achieving audit quality. This is due to the

utmost importance of evidence in achieving audit quality. (Laroum and Faqir, 2021) argued that, ISA (500) entitled “Audit Evidence” plays, through the content of its paragraphs, a major role in collecting the evidence on which the auditor relies in expressing his neutral technical opinion about the credibility of the financial statements, as it is the basis on which the auditor relies in proving his technical opinion, and collecting the largest number of this evidence makes the auditing task easier and the auditor’s report more credible.

## 2. Formulating Study’s Problem and its Questions

The auditing profession is one of the professions that have been exposed to great pressures and increasing criticism due to the emergence of cases of manipulation and fundamental errors in the financial statements, which led to an increase in lawsuits filed against auditing offices. (Obaid, 2023) believes that in order to overcome these pressures, the trend towards paying attention to the quality of the audit was inevitable, as it is considered a necessary requirement for all parties to the auditing process represented by the auditor himself, the companies subject to the audit and professional organizations, as well as the beneficiaries of the auditor's services, and as a result of the role played by the auditing process in ensuring the accuracy and credibility of the information contained in the financial reports and the extent to which they represent the real reality of the economic unit and its role in reducing the lack of consistency of information between the relevant parties. All of this led to an increase in demand for the quality of auditing services. Accordingly, the study problem was represented in the lack of interest of some auditing offices in applying ISA s to improve the quality of audit performance, especially ISA (500): “Audit Evidence”, either due to lack of familiarity with the importance of auditing standards or lack of desire to apply them or inability to obtain sufficient evidence for the audit through losing the audit path. Accordingly, the study problem can be formulated in the following questions:

Q1: Does the external auditor obtaining sufficient and appropriate audit evidence in accordance with ISA (500): "Audit Evidence" contributes to achieve audit quality?

Q2: Does the external auditor obtaining information from an external source in accordance with ISA (500): "Audit Evidence" helps to achieve audit quality?

### 3. Importance of the Study

The scientific importance of this study lies in the fact that it addresses a very sensitive topic related to audit evidence and the application of ISA (500) to it, and that the study adds value to the scientific library by what it provides to students and researchers on its topics. The study is also one of the few studies (according to researcher's knowledge) that addressed the adoption of ISA (500) and its role in achieving audit quality by Sudanese audit offices. As for the practical importance, it lies in the fact that the study shows the mechanism by which audit quality can be achieved by audit offices if ISA are applied, especially with regard to obtaining audit evidence.

### 4. Study's Objectives

The main objective of this study is to identify the role of ISA (500): "Audit Evidence" in achieving audit quality in the Sudanese business environment. The following sub-objectives have been derived from it:

1. Clarifying the relationship between adoption of ISA by auditing offices and achieving audit quality.
2. Shedding light on the role played by auditing evidence in achieving the quality of the audit process.
3. Identifying the extent of interest of auditing offices in the Sudanese business environment in the quality of the audit process and obtaining sufficient evidence that helps them achieve this.



4. Clarifying the extent of adopting ISA in general, and ISA (500): "Audit Evidence" in particular by auditing offices in the Sudanese business environment.
5. Encouraging hesitant auditing offices in the Sudanese business environment to adopt ISA in the nature of their work to achieve audit quality, which enables decision-makers to rely on them to rationalize their decisions.

## 5. Literature Review and Formulating Hypotheses

Given the importance of previous studies in determining and directing the course of the current study towards achieving its objectives, in addition to achieving integration between those studies related to the subject of the study and the current study, the researcher found it useful to review some studies that were concerned with the external auditor obtaining evidence according to the ISA (500): "Audit Evidence", and those that were concerned with the quality of the external audit, according to their chronological sequence from oldest to most recent. The study of (Rima, 2018) aimed to show the Algerian Standard on Auditing (500) "Persuasive Elements" and the corresponding ISA (500) "Audit Evidence" by highlighting the content of each standard and the auditor's objective. The study also aimed to compare the two standards by stating the similarities and differences between them in terms of form and content. The study concluded that the Algerian standard was not followed by interpretations that clarify the standard and how to apply it, as in the case with ISA (500) and Algerian Standard on Auditing (500) helps the auditor obtain sufficient and appropriate persuasive elements in order to extract the suspended results on which he relies in establishing his opinion. While the study of (Abu Al-Khair, 2020) aimed to test the study hypotheses and test the relationship between the ISA (500) and creative accounting, to know the extent of the commitment of auditing offices in Yemen to applying ISA. The study concluded that the auditor has the right to obtain appropriate evidence to form the basis for his

opinion, and that the auditor has the right to obtain statements from the management of the entity being audited, which provides him with sufficient and appropriate evidence to verify the accuracy of the financial statements. There is also a study of (Laroum, Faqir, 2021) which aimed to identify the ISA issued by the International Federation of Accountants (IFAC) until the latest edition, identify audit evidence and how to obtain it, and investigate the importance of relying on the requirements of ISA (500) in local professional practices. The study concluded that the importance of ISA (500) lies in highlighting the procedures necessary to obtain evidence on which the external auditor relies when expressing his technical opinion and that failure to obtain sufficient and appropriate evidence on which the external auditor relies according to ISA (500) reduces the credibility of his report. The study of (Amer et al., 2020) aimed to identify the most important factors affecting the quality of external auditing in Libya. The study concluded that the independence of the auditor, the scientific competence of the auditor, the reputation of the auditor, professional ethics, and corporate governance had a positive impact on the quality of the external audit process in Libya. Through the presentation of the previous literature, it becomes clear that the auditor obtaining sufficient and appropriate evidence according to ISA (500) is essential in the auditing process at all its various stages, and the insufficiency of evidence and its unsuitability to the nature of the information that the auditor examines does not help the auditor to express his technical opinion in the most complete manner. Accordingly, the first hypothesis of the study can be formulated as follows:

*H1: The external auditor obtaining sufficient and appropriate audit evidence according to ISA (500): "Audit Evidence" contributes to achieve audit quality.*

The study of (Al-Subaihat, 2019), aimed to know the impact of the actual inventory, approvals, recalculation, inquiries, observation and analytical procedures on the quality of external audit from the perspective of the Jordanian certified public

accountant. The study concluded that there is an impact of the actual inventory, approvals, recalculation on the quality of external audit from the perspective of the Jordanian certified public accountant. It also concluded that there is no actual impact of documentary examination, inquiries, observation and analytical procedures on the quality of external audit from the perspective of the Jordanian certified public accountant. While the study of (Khalil and Al-Amin, 2024) aimed to know the role of auditing quality in achieving the suitability of financial reports, and to clarify the relationship between auditing quality and achieving the reliability of financial reports. The study found a positive relationship between auditing quality and both the suitability and reliability of financial reports in companies listed on the Khartoum Stock Exchange. Also there is a study of (Obaid, 2023) which aimed to demonstrate the role of ISA (500 & 501) when adopted by auditors in raising the quality of auditing and reducing fraud in audit offices and auditors of the Financial Control Bureau. The study concluded that the success of the auditor's work in the auditing process approach depends on following the recognized ISA, as it is a step towards good implementation of the auditing process. It also concluded the importance of adhering to local auditing standards or international standards during the various stages of the auditing process, which ensures raising the level of audit quality and thus reducing fraud, and that adopting ISA (500) and (501) leads to reducing financial fraud. As for the study of (Obaid and Wahhab, 2023) that aimed demonstrate how adopting the ISA (500) will improve audit quality in audit agencies. The study found that the Iraqi Accounting and Supervisory Standards Board must adopt ISA (500) due to the impact of this standard on audit quality and fraud reduction, an increase of one degree in the adoption of the ISA (500) results in a rise of the quality of the audit process. It is clear from the previous presentation of studies conducted by some writers and researchers that ISA (500) gave the auditor the right to benefit from the experience of other practicing professionals, and to obtain any

information from an external source as evidence that can help him express his neutral technical opinion by relying on it, especially in light of the lack of information or the inability to obtain it from its internal sources. Accordingly, the following hypothesis can be formulated for the study:

*H2: The external auditor obtaining information from an external source according to ISA (500): “Audit evidence” helps to achieve audit quality.*

## **6. ISA (500): “Audit Evidence”**

(Laroum and Faqir, 2021) defined ISA as internationally unified principles and guidelines issued by an international body after a long period of study, reflection and analysis, and taken as a guide to help professionals when performing their tasks and measuring their professional performance, so they must adhere to them, especially when local standards are insufficient to reduce contradictions and add credibility and transparency to the financial statements. While (Raafat, 2011) defined ISA as performance standards set by professional authorities, or by general agreement among members of the profession, to be a general guide that explains the method of work, so that it represents a unified measure of performance. Accordingly, auditing standards are technical, ethical and educational guidelines specific to the work of the external auditor, providing sufficient flexibility to leave the field open for professional bodies in countries around the world, especially those concerned with issuing accounting and auditing standards, to be guided by them and provide them with the opportunity to adapt them to the environmental conditions of each country. (Bin Qara, 2022) believes that ISA (500), clarifies what constitutes audit evidence in the audit of financial statements, and addresses the auditor's responsibility in designing and implementing audit procedures to obtain sufficient appropriate evidence that enables reasonable conclusions to be drawn on which to build the auditor's opinion. From the point of view of (Abu Al-Khair, 2020), this



standard clarifies what constitutes audit evidence in the process of auditing financial statements, and addresses the auditor's responsibility regarding the design and performance of audit procedures to obtain sufficient and appropriate evidence so that he can reach reasonable conclusions on which to base the auditor's opinion, and this standard applies to all audit evidence obtained during the audit process. ISA (500) is one of the most important standards that the auditor relies on and depends on when performing his duties, given the great importance of evidence in the audit mission. It also shows him the necessary procedures to obtain this evidence on which he relies when expressing his opinion. This standard explains what is considered audit evidence when auditing financial statements, and addresses the auditor's responsibility for designing and implementing audit procedures to obtain sufficient appropriate audit evidence, to be able to draw reasonable conclusions that form the basis for the auditor's opinion. <https://www.cnc.dz/fichier-regle/1211.pdf>

This standard is among the standards issued by the International Federation of Accountants (IFAC), as it came to define audit evidence and highlight its importance in the audit mission, especially in light of the effective role that this evidence plays in helping the auditor prepare and perform an impartial technical opinion on the credibility and transparency of the financial statements prepared based on the evidence collected in his mission, and the most important contents of ISA (500) can be presented in the following points (Laroum and Faqir, 2021):

1. This standard clarified in its introduction the auditor's responsibility regarding the design and performance of audit procedures to obtain sufficient and appropriate audit evidence so that he can reach reasonable conclusions on which to base the auditor's opinion, and it was approved to be effective in 2009.
2. The standard addressed in the objective element the clarification of the purpose of this standard, which is to design and perform audit procedures in a way that enables the auditor to obtain sufficient and appropriate audit evidence so that he

can reach reasonable conclusions on which to base the auditor's neutral technical opinion.

3. The standard clarifies the procedures followed by the auditor to obtain audit evidence, which are represented by searching records, observation, external confirmations, re-accounting, and inquiry.
4. The standard indicated in its paragraphs the necessity of collecting the largest number of audit evidence and relying on it to support the auditor's neutral technical opinion, which is collected primarily by performing procedures during the audit mission.
5. The standard also clarified the existence of other methods that the auditor relies on to obtain audit evidence, such as previous audit operations and the work of other experts.
6. The standard also addressed the degree of relationship between the sufficiency and appropriateness of audit evidence.
7. The standard addressed in one of its paragraphs that the degree of credibility of audit evidence is due to the source of obtaining it, its nature, in addition to the method of obtaining it by professionals. It can be said that ISA (500) is a description of what constitutes evidence of an audit of financial statements, enhancing the auditor's responsibilities when performing procedures to obtain sufficient appropriate evidence to give the auditor reasonable assurance that the financial statements do not contain any material errors. As for the objective of the standard, (Arekat, 2011) indicates that ISA (500) "Audit Evidence" aims to establish foundations and guidelines on audit evidence with regard to the process of auditing financial statements, the quality of audit evidence obtained, and the audit procedures used by auditors to obtain audit evidence, as audit evidence means all the information obtained by the auditor such as documents, reports, inquiry results, estimates, conclusions, and calculations on which the auditor

bases his professional judgment to decide whether the financial statements give a true and fair picture. This standard also shows, according to Hamza (2017), the procedures followed by the auditor to obtain audit evidence, which are: inspecting records or documents, inspecting tangible assets, observation, external verification, re-accounting, re-performance, analytical procedures, and inquiry. As for the auditor, he aims to design and implement audit procedures in a way that enables him to obtain sufficient appropriate audit evidence, to be able to draw reasonable conclusions that form the basis for his opinion (ISA, 2017). The objective of ISA (500) "Audit Evidence" is primarily to establish a general framework for how the external auditor obtains sufficient and appropriate evidence during the performance of the audit process, enabling him to express an impartial technical opinion on the accuracy and reliability of the financial reports information subject to the audit, which users of the financial reports rely on to rationalize their decisions that achieve their objectives.

## 7. Audit Evidence

(Alvin and James, 2002) believe that audit evidence means all the information obtained by the auditor such as documents, reports, inquiry results, estimates, conclusions and calculations on which the auditor bases his professional judgment to decide whether the financial statements give a true and fair picture. According to ISA (500), audit evidence is defined as the information used by the auditor to reach the conclusions on which the auditor's opinion is based, as it includes all the information contained in the accounting records that support the financial statements and other information. This evidence is necessary to support the auditor's opinion and report (IFAC, 2014). In general, evidence is the information that the auditor obtains to reach conclusions that he relies on in forming his opinion on the financial statements. On the other hand, (Al-Shuhna, 2015) believes that the interpretations of ISA (500) have indicated that the reliability of audit evidence is due to the sources

of obtaining it and its nature. There are many methods and means that the auditor follows to collect the largest number of evidence that he relies on when expressing his neutral technical opinion on the credibility and reliability of the financial statements, as they can be summarized in examination, monitoring, external approvals, accounting operations, analytical procedures, and inquiry in some cases. These means and methods may provide the auditor with information that was not previously known or confirmatory audit evidence, and alternatively, the conclusions may provide information that differs substantially from other information obtained by the auditor, for example, information related to the possibility of management bypassing control systems. According to (Ben Qara, 2022), the sufficiency and appropriateness of evidence is affected by several factors, including:

1. The auditor's assessment of the nature of the inherent risks at the level of the financial statements, account balance level, or transaction level, as the more these risks increase, the more evidence is required.
2. The nature of the accounting system and internal control system and the assessment of control risks, as the weaker they are, the more evidence is required.
3. The relative importance of the item that is selected, as the more relative the item is, the more evidence is required.
4. The experience gained from previous audits, as it helps in obtaining sufficient and appropriate evidence.
5. The results of the audit procedures, including fraud or error operations that are discovered, the source and degree of confidence in the available information.

Appropriate evidence is considered one of the most important auditing processes carried out by the auditor to reach the result he seeks by collecting, evaluating and linking it together, in order to support his observations. ISA (500) has given the external auditor the right to obtain any information from a reliable external source that can be used as evidence during the audit process. Examples of information that



may be obtained from external information sources include the following:  
<https://socpa.org.sa>

- Prices and pricing-related data.
- Macroeconomic data, such as historical and projected unemployment rates, economic growth rates, or population data.
- Credit history data.
- Industry-specific data, such as the reclamation cost index for certain extractive industries, viewership information, or rates used to determine subsidy revenues in the entertainment industry.
- Mortality tables used to determine liabilities in the life insurance and pension sectors.

The auditor obtaining this information from a reliable external source may help him express an impartial technical opinion, far from the influence of some circumstances surrounding the internal environment of the company being audited, which sometimes prevent him from obtaining sufficient evidence for proof.

## 8. Audit Quality

Audit quality is of great importance in the current business environment, as a basic requirement at the financial level for various interested parties and beneficiaries of audit services, and is considered a major determinant that includes many variables that affect the reputation and development of the profession in general. The external audit quality process can be viewed as a final product of the actions and procedures performed by the external auditor and the judgments he makes during the implementation of the task, such that this final product is positively or negatively affected by what the auditor does (Nour Al-Iman, 2020). Hence, it became necessary to work on strengthening the auditing profession and enabling auditors to reach the

required level of quality, through the application of ISA s, including ISA (500) entitled “Audit Evidence”. The study (DeFond and Zhang, 2014) defined audit quality as a higher degree of assurance that the financial statements fairly reflect the economic aspects of the company in light of the financial reporting system and the basic characteristics related to the company. Audit quality was defined from the point of view of (Nour Al-Iman, 2020) as performing the audit process with high efficiency and effectiveness in accordance with the professional standards and provisions of auditing, with disclosure of errors, fraud and violations discovered, and working to meet the desires and needs of the parties benefiting from the audit process. In general, audit quality means performing this process efficiently and effectively in accordance with professional auditing standards, rules and ethics of professional conduct issued by professional organizations, and quality control controls, with disclosure of errors and violations discovered in a manner that achieves the objectives expected from the audit process for the relevant parties. According to (Palmer, 2008), it is agreed that the audit’s achievement of its supervisory role depends on improving its quality, because performing the audit process with high quality enables it to fulfill its social responsibilities towards society as a whole efficiently and effectively, which requires setting standards and levels that guarantee the quality of performance so that the auditing profession maintains the confidence of society. From the point of view of (Al-Saraya, 2007), the importance of audit quality lies in the fact that it works to confirm commitment to professional standards, contributes to narrowing the gap of expectations in auditing, enhances the possibility of discovering violations and errors in financial statements, reduces agency conflicts, contributes to strengthening the concept of corporate governance, increases confidence in audit reports and the credibility of financial statements, and works as a good competitive tool. The importance of audit quality also stems from the fact that it is the basic support for investors' confidence in financial and non-financial information, and it also plays an

effective role in contributing to the economic growth of society and its financial stability by the auditor confirming the validity and accuracy of the information of companies' financial reports, especially in light of the auditor's application of ISA s.

### **9. International Standard on Auditing (500): “Audit Evidence” and Achieving Audit Quality**

The study of (Abu Lahia, 2015) showed that, there is a statistically significant relationship between the external auditor's checking of the accounting system, internal control systems, and assessment of risks arising from working in a computerized systems environment, and the presence of ISA, the efficiency of the external auditor's skills for the purpose of collecting and evaluating evidence in the computerized accounting information systems environment. The study of (Al-Subaihat, 2019) also showed that the auditor's application of ISA (500): “Audit Evidence” contributes to achieving audit quality, which means that these standards constitute the method by which the auditing profession is practiced and thus constitute a measure of audit quality. Accordingly, the auditor must adhere to ISA (500): “Audit Evidence”.Hashem's study (2018) also indicated that auditors believe that evidence is important, but it does not cancel the auditor's personal assessment or professional judgment. Habtoor's study (2015) also showed that auditors' commitment to applying ISA (500) is through commitment to applying audit procedures to obtain evidence, so that these procedures include (physical inventory, documentary examination, approvals, inquiries, analytical procedures, recalculation, observation, verification of internal control and certificates) in order to keep pace with the latest developments in these standards. In general, the quality of the audit is considered the essence of the audit process and the guarantor of rationalizing the decisions of users of financial reports who rely on the opinion of the external auditor regarding the credibility of the information in those reports. The more the audit process is characterized by quality; this certainly leads to increased confidence in

those reports based on his technical opinion and judgment about them. Because audit evidence is everything that may affect the auditor's judgment and assessment regarding proving the truth of all the financial information presented for the entity subject to the audit and thus forming a neutral technical opinion that helps him in judging that the financial statements have been prepared in accordance with the standards for preparing financial reports and that the evidence obtained and relied upon in his technical opinion and judgment is consistent with the requirements of ISA (500), and accordingly, all of this indicates that ISA (500) entitled "Audit Evidence" plays a fundamental role in achieving audit quality.

## 10. Methodology of the Study

The researcher relied on the inductive approach to identify the study problem and formulate its questions, the inductive approach to review previous literature related to the study topic and prepare the theoretical framework for the study, and the researcher also used the descriptive analytical approach to analyze the field study data and test the hypotheses to find the results and obtain appropriate recommendations. As for the sources of data collection, the primary sources were the questionnaire form prepared by the researcher to conduct the field study, while the secondary sources were books, scientific periodicals, university theses related to the subject of the study, in addition to the Internet. Regarding the study limits, the objective limits of the study were represented in its focus on ISA (500): "Audit Evidence" and its role in achieving audit quality, while the spatial limits were represented by some Sudanese auditing offices in Port Sudan and Atbara, while the human limits were represented by some auditors and accountants practicing the profession in a number of auditing offices under study, in addition to a number of academics specializing in accounting and auditing in a number of Sudanese universities, while the temporal limits were represented by the current year 2025. Also, the statistical program (SPSS) was used to analyze the data and reach the



objectives set within the framework of this study, and it was based on the significance level (5%) corresponding to confidence (95%) to interpret the results of the tests that were conducted. Several statistical methods used, the most important of which are the reliability test (Cronbach alpha), descriptive and analytical statistical methods, and percentages. For the study community, it included the employees of some Sudanese audit offices in Port Sudan and Atbara. The study sample selected randomly, where the questionnaire distributed randomly to a number of employees in some Sudanese audit offices in Port Sudan and Atbara, and the sample size was determined with the help of expert arbitrators to include various job titles and administrative levels in the sample organizations. (80) Questionnaires were distributed, and retrieved at a percentage of (100%). This percentage considered very large from a statistical point of view. This result will lead to the acceptance of the study's results, circulation to its community. The researcher is highly interesting in the diversity of the study sample members, and this diversity in the characteristics of the respondents related to their opinions for ISA (500): "Audit Evidence" and its Role in Achieving Audit Quality.

## 11. Field Study Procedures

### 11.1. Stability and validity of the study tool:

To ensure the apparent honesty of the questionnaire, the validity of its statements in terms of wording and clarity, the questionnaire presented to a number of academic arbitrators and specialists in the field of the study. After the questionnaire returned from the arbitrators, the modifications that suggested made. The stability and validity test of the questionnaire phrases conducted using Cronbach -alpha and the result was (.0957) and (0.925) respectively, which means that there is stability and validity of the data as shown in table (1) below:

Table (1): Alpha Cronbach coefficient of the questionnaire's stability and validity – Source: Information obtained from the output of SPSS program, 2025

No	Axis	Number of phrases	Stability coefficient	Validity coefficient
1	First hypothesis	6	0.985	0.949
2	Second hypothesis	6	0.928	0.901
	Total phrases	12	0.957	0.925

It is clear to the researcher from table (1) that, the percentage of the stability coefficient and the percentage of the validity's coefficient, according to the split-half coefficient, used the Spearman equation for each of the study's hypotheses separately. The total result is greater than (50%) and very close to (100%), this indicates the power and validity of the questionnaire form, and then the possibility of relying on it in testing hypotheses of the study.

### 11.2. Data analysis and hypothesis testing:

The hypotheses tested by finding the weighted arithmetic means (answer power) and standard deviations for each of the questionnaire statements. All hypotheses are descriptive questions according to the five-point Likert scale. The variable that expresses the options (strongly agree, agree, neutral, disagree, strongly disagree) ordinal scale. In addition, weighted averages calculated according to Likert scale through a number of steps. Firstly, assign each value in Likert scale is a specific weight (strongly agree 5, agree 4, neutral 3, disagree 2, strongly disagree 1). Secondly find the result by multiplying the number of the sample by the weight, and in the third step find the sum of the totals of multiplication results, then find the arithmetic mean by dividing the sum of the totals of multiplication results in the previous step / the number of the sample, to get the arithmetic mean. For analyzing the sample, there is a so-called hypothetical average, which is equal to the sum of the weights divided by their number (the scale items), that is, the hypothetical mean =  $(5 + 4 + 3 + 2 + 1) / 5 = 3$ . Accordingly, the averages were distributed according to their positive or negative deviation from the hypothetical mean, and the distribution of the averages

becomes as follows (1 to 1.79 strongly disagree, from 1.80 to 2.59 disagree, from 2.60 to 3.39 neutral, from 3.40 to 4.19 agree, and from 4.20 to 5 strongly agree).

### 11.3. First hypothesis testing:

H1. External auditor's obtaining sufficient and appropriate audit evidence in accordance with International Standard on Auditing (500): "Audit Evidence" contributes to achieve audit quality.

Table (2): The frequency distribution of the responses of the sample members of the study for the first hypothesis terms - Source: Information obtained from the output of SPSS program, 2025

No	Phrases	Frequency and percentage%									
		Strongly agree		Agree		Neutral		Disagree		Strongly disagree	
		f	P	f	p	f	P	f	P	f	p
1	External auditor's following of the necessary audit procedures to obtain appropriate audit evidence in accordance with ISA (500) contributes to achieve audit quality.	40	50%	30	37%	3	4%	4	5%	3	4%
2	External auditor obtains sufficient appropriate audit evidence to reduce audit risk according to ISA (500) contributes to achieve audit quality.	37	46%	39	49%	1	1%	3	4%	0	0
3	External auditor obtains audit evidence regarding the accuracy and completeness of information in accordance with ISA (500) contributes to achieve audit quality.	42	53%	34	42%	0	0	4	5%	0	0
4	External auditor's assessment of whether the information is accurate and sufficiently detailed for audit purposes in accordance with ISA (500) contributes to achieve audit quality.	37	46%	38	47%	2	3%	3	4%	0	0
5	External auditor obtaining appropriate information to provide support for the conclusions on which he relies in expressing his technical opinion in accordance with ISA (500) contributes to achieve audit quality.	35	43%	36	45%	4	5%	2	3%	3	4%
6	External auditor's knowledge of the nature and source of the information he obtains and the possibility of relying on it as	40	50%	32	40%	4	5%	3	4%	1	1%

	evidence according to ISA (500) contributes to achieve audit quality.										
	Total	231	48%	209	43%	14	3%	19	4%	7	2%

It is clear to researchers from the table (2) Regarding the recurring distribution of the answers of the study sample members to the statements of the first hypothesis, which stated that, (External auditor's obtaining sufficient and appropriate audit evidence in accordance with International Standard on Auditing (500) contributes to achieve audit quality), that the majority of the answers were at the levels of "agree" and "strongly agree".

Table (3): The mean and the mode of the responses of the sample members of the study for the terms of the first hypothesis - Source: Information obtained from the output of SPSS program, 2025

No	Phrases	Arithmetic mean	Standard deviation	Chi square	Degree of freedom	Probability value	Interpretation
1	External auditor's following of the necessary audit procedures to obtain appropriate audit evidence in accordance with ISA (500) contributes to achieve audit quality.	3.11	1.02	36.003	4	0.000	Agree
2	External auditor obtains sufficient appropriate audit evidence to reduce audit risk according to ISA (500) contributes to achieve audit quality.	4.39	1.40	41.201	5	0.000	Strongly agree
3	External auditor obtains audit evidence regarding the accuracy and completeness of information in accordance with ISA (500) contributes to achieve audit quality.	4.16	1.17	43.034	5	0.000	Strongly agree
4	External auditor's assessment of whether the information is accurate and sufficiently detailed for audit purposes in	4.13	1.11	42.012	5	0.000	Agree



	accordance with ISA (500) contributes to achieve audit quality.						
5	External auditor obtaining appropriate information to provide support for the conclusions on which he relies in expressing his technical opinion in accordance with ISA (500) contributes to achieve audit quality.	3.45	0.98	34.105	4	0.000	Agree
6	External auditor's knowledge of the nature and source of the information he obtains and the possibility of relying on it as evidence according to ISA (500) contributes to achieve audit quality.	3.57	1.23	31.012	4	0.000	Agree
	Total	3.80	1.15	37.894	4.5	0.000	Strongly agree

Table (3) showed that the standard deviation of the phrases ranges between (1.02-1.40), where we find that the difference is less than the correct one, and this indicates the homogeneity of the respondents' answers for the statements of the first hypothesis. Looking at the probabilistic value, it found less than the level of significance (0.05) for all phrases, and thus it is a function in all phrases, that is, there are statistically significant differences at the level of significance (0.05) for the respondents' answers for the first hypothesis phrases. According to the five-point Likert scale, we find that the direction of the respondents' answers is highly agreeable in all phrases. Moreover, the general trend of the hypothesis is "strongly agreed" with an arithmetic mean (3.80) and a standard deviation (1.15), which proves the validity of the hypothesis that stated (External auditor's obtaining sufficient and appropriate audit evidence in accordance with International Standard on Auditing (500): "Audit Evidence" contributes to achieve audit quality)

#### 11.4. Second hypothesis testing:

H2. External auditor's obtaining information from an external source in accordance with International Standard on Auditing (500): "Audit Evidence" helps to achieve audit quality.

Table (4): The frequency distribution of the responses of the sample members of the study for the second hypothesis - Source: Information obtained from the output of SPSS program, 2025

No		Frequency and percentage%									
		Strongly agree		Agree		Neutral		Disagree		Strongly disagree	
		f	P	f	p	f	P	f	P	f	p
1	External auditor obtains information from other sources such as previous audits according to the requirements of ISA (500) helps to achieve audit quality.	44	55%	32	40%	4	5%	0	0	0	0
2	External auditor's knowledge of the competence of the external source of information and its reputation with regard to information according to the requirements of ISA (500) helps to achieve audit quality.	41	51%	38	48%	0	0	1	1%	0	0
3	Previous experience of external auditor in the work of expertise from whom he obtains external information according to the requirements of ISA (500) helps to achieve audit quality.	34	42%	39	49%	4	5%	2	3%	1	1%
4	External auditor obtains accurate information about the nature and authority of the external information source in accordance with ISA (500) helps to achieve audit quality.	37	46%	36	45%	4	5%	2	3%	1	1%
5	External auditor's knowledge of the ability of the external source to influence the information obtained according to the requirements of ISA (500) helps to achieve audit quality.	40	50%	34	42%	3	4%	2	3%	1	1%
6	External auditor's ability to evaluate the competence, capabilities and objectivity of the expert from whom he	37	46%	34	42%	5	6%	2	3%	2	3%

	obtained external information in accordance with the requirements of ISA (500) helps to achieve audit quality.										
	Total	233	49%	213	44%	20	4%	9	2%	5	1%

It is clear to the researchers from table (4) regarding the recurring distribution of the answers of the study sample members to the phrases of the second hypothesis. Which states that (External auditor's obtaining information from an external source in accordance with International Standard on Auditing (500) helps to achieve audit quality) that the majority of the answers were at the levels of "agree" and "strongly agree".

Table (5): The mean and the mode of the responses of the sample members of the study for the terms of the second hypothesis - Source: Information obtained from the output of SPSS program, 2025

No	Phrases	Arithmetic mean	Standard deviation	Chi square	Degree of freedom	Probability value	Interpretation
1	External auditor obtains information from other sources such as previous audits according to the requirements of ISA (500) helps to achieve audit quality.	4.45	1.26	43.102	5	0.000	Strongly agree
2	External auditor's knowledge of the competence of the external source of information and its reputation with regard to information according to the requirements of ISA (500) helps to achieve audit quality.	4.69	1.35	46.031	5	0.000	Strongly agree
3	Previous experience of external auditor in the work of expertise from whom he obtains external information according to the requirements of ISA (500) helps to achieve audit quality.	3.08	0.99	31.001	4	0.000	Agree

4	External auditor obtains accurate information about the nature and authority of the external information source in accordance with ISA (500) helps to achieve audit quality.	3.71	1.00	37.018	4	0.000	Agree
5	External auditor's knowledge of the ability of the external source to influence the information obtained according to the requirements of ISA (500) helps to achieve audit quality.	4.01	1.28	49.006	5	0.000	Strongly agree
6	External auditor's ability to evaluate the competence, capabilities and objectivity of the expert from whom he obtained external information in accordance with the requirements of ISA (500) helps to achieve audit quality.	3.28	0.97	34.203	4	0.000	Agree
	Total	3.87	1.14	40.060	4.5	0.000	Strongly agree

Table (3) showed that the standard deviation of the phrases ranges between (0.97-1.35), where we find that the difference is less than the correct one, and this indicates the homogeneity of the respondents' answers for the statements of the second hypothesis. Looking at the probabilistic value, we find that it is less than the level of significance (0.05) for all phrases, and thus it is a function in all phrases, that is, there are statistically significant differences at the level of significance (0.05) for the respondents' answers for the second hypothesis phrases. Moreover, the general trend of the hypothesis is "strongly agreed" with an arithmetic mean (3.87) and a standard deviation (1.14), which proves the validity of the hypothesis that stated (External auditor's obtaining information from an external source in accordance with



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International Standard on Auditing (500): “Audit Evidence” helps to achieve audit quality).

## 12. Discussion of the Study’s Findings

The main objective of this study is to identify the role of ISA (500): "Audit Evidence" in achieving audit quality. After conducting the field study and testing the hypotheses, the study concluded that the auditor's ability to obtain audit evidence regarding the accuracy and completeness of information in accordance with ISA (500): "Audit Evidence" contributes to achieve audit quality. This is consistent with the results of the study (Abu Al-Khair, 2020), which showed that the auditor has the right to obtain appropriate evidence to form the basis for his opinion, and that the auditor has the right to obtain statements from the management of the entity being audited, which provides him with sufficient and appropriate evidence to verify the validity of the financial statements. It also matches what was reached by (Laroum, Faqir, 2021) in their study that the importance of ISA (500) lies in highlighting the procedures necessary to obtain evidence on which the external auditor relies when expressing his technical opinion, and that failure to obtain sufficient and appropriate evidence on which the external auditor relies according to ISA (500) reduces the credibility of his report. All these results confirm the validity of the first hypothesis of the study, which states that (the external auditor’s obtaining of sufficient and appropriate audit evidence according to International Auditing Standard (500): “Audit Evidence” contributes to achieve audit quality).

The study results also showed that the auditor obtaining information from other sources such as previous audits according to the requirements of ISA (500): “Audit Evidence” helps to achieve audit quality. This is consistent with the findings of the study (Al-Subaihat, 2019), which showed the impact of physical inventory, confirmations, and recalculation on the quality of the external audit. It also matches

the results of the study (Obaid, 2023), which indicated that the success of the auditor's work in the auditing process approach depends on following the recognized international auditing standards, as it is a step towards good implementation of the auditing process. It also concluded the importance of adhering to local or international auditing standards during the various stages of the auditing process, which ensures raising the level of audit quality. It also matches what was reached by (Obaid and Wahab, 2023) in their study that increasing the degree of reliance on International Auditing Standard (500): "Audit Evidence" leads to an increase in the quality of the audit to the same degree. All of these results confirm the validity of the first hypothesis of the study, which states that (the external auditor obtaining information from an external source according to International Auditing Standard (500): "Audit Evidence" helps to achieve audit quality).

Given the importance of international auditing standards, the researcher recommended conducting many other studies on the role of international auditing standards in reducing the practice of creative accounting and reducing financial corruption in the Sudanese business environment.

### 13. Results of the Study

After completing the theoretical framework of the study, analyzing the field study data and testing the study hypotheses, the researcher found the following results:

1. External auditor obtains sufficient appropriate audit evidence to reduce audit risk according to ISA (500): "Audit Evidence" contributes to achieving audit quality.
2. External auditor obtains audit evidence regarding the accuracy and completeness of information in accordance with ISA (500): "Audit Evidence" contributes to achieve audit quality.

3. External auditor's assessment of whether the information is accurate and sufficiently detailed for audit purposes in accordance with ISA (500): "Audit Evidence" contributes to achieve audit quality.
4. External auditor's knowledge of the nature and source of the information he obtains and the possibility of relying on it as evidence according to ISA (500): "Audit Evidence" contributes to achieve audit quality.
5. External auditor's knowledge of the competence of the external source of information and its reputation with regard to information according to the requirements of ISA (500): "Audit Evidence" helps to achieve audit quality.
6. External auditor obtains information from other sources such as previous audits according to the requirements of ISA (500): "Audit Evidence" helps to achieve audit quality.
7. External auditor's knowledge of the ability of the external source to influence the information obtained according to the requirements of ISA (500): "Audit Evidence" helps to achieve audit quality.
8. External auditor obtains accurate information about the nature and authority of the external information source in accordance with ISA (500): "Audit Evidence" helps to achieve audit quality.

#### **14. Recommendations of the Study**

Based on the results of the study, the researcher recommends the following:

1. Need to encourage audit offices in Sudan to adopt international standards of auditing in their work in order to achieve audit quality.
2. Need to increase the awareness of auditors and accountants working in external audit offices in Sudan, of audit services' quality and its importance to support auditor's technical opinion through seminars and workshops.

3. Necessity to train auditors who working in the Sudanese audit office on how to implement international standards of auditing in their work through holding training courses.
4. Increasing the awareness of auditors and employees in Sudanese audit offices of the importance of auditing evidence and the role it plays in supporting the neutral technical opinion of the auditor and achieving audit quality.
5. Issuing legislation, laws and regulations that oblige external audit offices operating in Sudan to apply international standards on auditing and achieve audit quality.
6. Need to conduct further studies on the role of international standards on auditing in reducing creative accounting practices and financial corruption in the Sudanese business environment.

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