



The Role of Ethics in the Auditing Profession

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ABSTRACT

The ethics of a business is currently a high profile issue owing to sensational corporate scandals that had taken place in many countries causing extensive damages to the economy and society. These corporate scandals question the morality of businessmen in general and accountants in particular. It is argued that the accountants have been the main contributors to the decline in ethical standards of a business. The application of ethical standards assists auditors to overcome ethical dilemmas which, allow for the right choice of professional behavior that may not only benefit the client but the public who relies on the auditors reporting. Auditors have an obligation to the clients they serve, their profession, the public, and themselves to maintain the highest standards of ethical behaviour. They have a responsibility to be competent and to maintain confidentiality, integrity, and objectivity. An analysis of attitudes toward ethics in the accounting profession showed that chances to engage in unethical dealings exist. Ethics is considered one of the most important criteria upon which all professions in achieving its goals; particularly the internal audit. It is one of the most important and the most serious issues that are dealt with in all societies; therefore, in this study, the concept of ethics and the need for ethics is necessary, as well as the qualities of faith, the physical, mental and psychological traits of auditor, and shed the light on the methods of preparation of a good auditor. The objective of this study, clarifying the concept of ethics and the importance of ethical principles, and conceptual need for ethics should all be reviewed and upheld by the internal auditor. The importance of this study stems from the importance of the ethical concepts and its necessity. The auditor should also be characterized by a commitment to follow through with their performance of internal audit work in accordance with the professional care needed. Care of any person who is keen and faithful to their work and the origins of a conservative organization, should note the importance of this study and the several recommendations that are important for all professionals of the audit profession.

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Introduction

Ethics are of the most important and most serious issues that are dealt with in modern society; furthermore, this interest refers to the importance of Ethical behavior. Badawi defined ethics as, "All matters relating to morality, right, wrong, good and evil according to the prevailing moral traditions, and may not depart from it in order to preserve civilization and well-being of society (Badawi.1993)." The Auditors believe that moral behavior is an important part of accounting practices; therefore, morality should be the performance measure in the accounting work in order to for this job to achieve its objectives. Moreover, in order to achieve improvement of civilization as a whole.

Relationship between ethics, accounting and auditing is a strong association. Mainly due to the fact that accounting work may have errors, errors which may be intentional or unintentional. If the error was deliberate, it might contain a large probability of fraud and deception. In order to verify the nature of these errors, although it might not be the main goal, audit has become prudent part of any business. Auditors shall entertain a high standard of morals; otherwise, the community will lose confidence and the auditors and the process will lose its credibility. This also refers to the concept of ethics and the dire need of maintaining them, as well as ethical principles. Ethical principles encompass the reasons for committing immoral acts and the rationalization of unethical behavior. According to Badawi, rational behavior is defined in administrations, "More

of regulation, consistency and in coordination within the organization, or it is that behavior that is directed towards achieving the goals defined in the framework imposed on it (Badawi.1993)." In economy, rational behavior is defined as, "The means by which to increase production, improving it and reducing costs through technical regulations so that it will reach a degree of maturity with low loss or minimize wastage to its lowest possible level." Hassan noted that rational behavior is the urgent need for good manners and good behavior (Hassan.2004).

Ethics is generally defined as a set of principles and values which take into account our thinking. It is a certain meaning or reason we respect and appreciate things in our lives, even though we may disagree. We do this by giving principles and moral values different weights; some rank higher than others. Ethical behavior is important and necessary to the community in order for lives to progress in a safe and quiet manner. It also enables each individual to achieve their work on a regular basis. To put it in a more dynamic form, Ethics is considered as the Glue that links a society together. This is because ethics is what allows a person to depend on others who must deal with them on a regular basis and assume the secretariat in them. When the confidence is lost in those who are around us, such as teachers, merchants, or staff in various professions, this will lead to the loss communication with the community. It is clear that the need for ethical behavior is important for society in that it should maintain its existence in general and support it through the

issuance of various laws. Laws are put in place in order to maintain the interest of society in all aspects of life.

The ethical principles are numerous, varied, complex, interdependent and interrelated; therefore, of great importance within the community. Ethical principles are not always provided by the law; there are ethical principles of value on the judgment of an individual or group according to the situation. For this reason, it is difficult to issue a practical law that deals with all dimensions of ethical principles for the elimination of fraud, theft and similar offenses. According to Farag Abdel-Qader Al, relativism is when something related to something else; for example, The object or idea is relative to it, so it's a matter that don't withhold sit self but related to another matter since it's in conjunction with it (Farag 1993).

Principles of ethics

Ethical behavior is dependent upon a set of attributes and principles entrenched in the minds of human beings from birth until death through the various stages of life. All of which are the acquired moralities and the expertise that marks individuals in the ranks of normal, good, bad, or perhaps evil.

There are many factors that conglomerate that help determine ones moral behavior. These factors include some of the following situations: A strong family value instilled in children who follow the family's beliefs, one's father and mother, and an individual's beliefs in religion. In the Arabic language, religion is obedience. The idiom "religion" is defined as a set of holy beliefs and sacred acts of worship that are understood by a particular group to fulfill the need of the individual and society alike; it is the basis of the conscience and the mind (Mohammad Abu BakrRazi. p 86.1976). A vital factor is ones level of education and the impact of the role of teachers and peers in school. An individual's level of practicality in their live is also a determining factor of moral behaviors. One's profession, business dealings, employment and money situation also plays a dynamic role in their moral behavior. Pressures of starting a new family, marriage, childbearing, their environment, friends, customers, and even laws of their State or community all play an important role as well. All religions urge ethical principles; this is the basis in entrenched ethics in communities throughout the ages. This is because religion is the dictionary and the divine law; therefore; it exceeds the thought of the people by their man-made laws and legislation through its tolerant teachings and rules.

Due to the large number of the statements of the Qur'an's ethical principles, the researcher is not going to list them all; however, it be used as a guide throughout the work. The Hadiith can also be used to illustrate many of the ethical principles that should be the human guidance in dealing with each other in modern societies. It includes the following:

Honesty

Honesty is concerned with credibility in the presentation of the facts, a sense of truth, the openness in raising issues, integrity in work and life, the opposite of fraud and deception, and the honesty is a heavy burden on the human. Honesty is stated in the Holy Quran, and found in many verses, such as: " We did indeed offer the trust to the Heavens and the Earth and the mountains; but they refused to undertake it, being afraid thereof:

but man undertook it. He was indeed unjust and foolish (Qur'an Surat Al-Ahzab: verse 72)."

Integrity:

Integrity means that a person is generous, brave, has a well-established doctrine, does not have any quirky behaviors, does not handle situations two-sided, has standards, and

understands that they must work on improving it daily.

Keeping the promises

The qualities of a honest human, and one who speaks the true word is embodied in the keeping the promises and finds importance in the fulfillment of the commitments pledged by either oral or written word. They don't invent twisted ways to evade their obligations. In this God says, "Fulfill the Covenant of Allah when ye have entered into it (Quran Surat Al-Nahl: verse 91)." The Holy Quaranalso says, "For He will pay them their need, nay, He will give them (even) more out of His Bounty (Qur'an SuratFaater: verse 30)."

Loyalty and devotion

Loyalty and devotion are desired qualities enjoyed by the proper rights of the human. Those qualities have a wide range of traits and morals. Loyalty begins first with parents, the family and the clan. A clan is a community based on the descendants from the father or mother side. The members of the clan believe they are descended from one common ancestor; through a descending line that is conventional in that culture. A clan carries on the functions of religious, political and economic authority (Mohammed Ali. p 60. 1995). The clan's loyalty and devotion also extends to their homeland. Their loyalty and devotion also expanded to include labor and employment, other professional colleagues, and it is said that it extends to all of humanity.

In the circumstance of auditing, one of the characteristics of loyalty and fidelity is not to use the information obtained from work or colleagues against them. The loyalty and devotion will be to work, since the auditors have to sound professional in judgment and impartiality, and don't cause damage to the agent.

Fairness

Fairness means that the human tendency to achieve justice and to give everyone his rights. This can't be achieved unless the person is an open minded; "Mind is to reason with organized abstract entity, since it's the source of inspiration (Mohammed AtefGhaith. p 290. 1989)." Fairness also means one can admit to the error and mistakes they make or against others, that they don't change their beliefs, are fair in the treatment of individuals who are supervised by him or dealing with him, accepts advices, and does not want to gain at the expense of others.

Responsibility towards national duties

That duty of any human being in the national society is maintaining this home from inside and abroad. This protection can be achieved through the implementation of laws and obedience, the exercise of democratic rights and community outreach, performance of public services when granted leadership, and authority or function that affect any aspect of the state; particularly the economic side of the equation, where God emphasis on this concept by saying. "Among the Believers are men who have been true to their covenant with Allah (Holy Qur'an Surat Al-Ahzabs: verse 23).

Pursuit of Excellence

The performance of the person to the denoted tasks on a personal level, professional level, or at any level, should be an excellent performance to meet those responsibilities. It is not enough to be excellent in routine performance; however, the person must continue working on the persistence of high efficiency. Furthermore, the skill in the work entrusted to one to maintain a high level of performance and to continue with the excellence and creativity or innovation in the techniques of the profession is also an example of the pursuit of excellence.

Accountability

Accountability is one of the ethical aspects that should be enjoyed by humans, since the responsibilities of life are mutiple

and serious. Especially for those in power or in management positions who oversee the work of fellow human beings. It is worth mentioning that all people are different in their values and principles. Furthermore, we can say that a normal upbringing and education of good faith and adherence to the right is the foundation of success to the increment of the moral values and principles of those who have it.

This will lead us to the most important qualities that should be present in the auditors (Abu Alfah, Essam El-Din Amin. pp 314-315. 2010).

Faith qualities of Auditor

There is no doubt, the importance of a higher priority for people to possess the good qualities of faith, spiritual, moral, mental, psychological, and social skills is the auditor. An auditor should have knowledge of psychology when dealing with Personality Integration and all of its various dimensions. This is helpful when organizing its components and parts of the member organs, motives, tendencies, desires, attitudes, abilities, experiences, feelings, sensations, emotions, thinking and behavior remains coherent and harmonious. This should lead to integrity in human personality (Abdel-Moneim El-Hefny. p 193. 1989). Furthermore, the greater integrity in personality is an indication of a higher level of physical health, mental health and overall maturity in various aspects of life. For example, one of the signs of spiritual maturity is the sincere faith in Allah, His angels, His Books, His Messengers, the Last Day, and decree of Allah. In addition, to adhere to the teachings of Islam and ensure its application in life, to sincerity of piety in Allah, to have moral trust and strong confidence in Him, possess the power of religion, faith and morals. Finally, one must present integrity in conduct (Zakaria, Abu Bakr Muhammad. p 168. 1986). Therefore, maturity means reaching to the level of perfection through growing; eventually reaching to the stage the body will be fully developed. Abdul Rahman Mohammed Allsawi defined this stage as, "The stage when all of the body's organs will do their jobs in the most optimum performance sexually, mentally, and emotionally (Abdul Rahman Mohammed Al-Issawi. p 171)."

Shibani and Omar Alfomy listed the following as the attributes of all humans: Calm, sobriety, flexibility, compassion, mercy, chivalry, magnanimity, contentment and joy, modesty and dignity, and avoid disbelief, hypocrisy, weakness and despair, arrogance and domination, prejudice, vanity, boredom, disdain, artificiality, affectation, roughness and inertia, selfishness, and greed (Shibani, Omar Alfomy. p 630. 1995).

The Holy Qur'an is the pillar of Islam and the cornerstone of Muslim's beliefs. A stated belief exists between faith and good work in the Holy Qur'an; it can be found in most of the verses. According to one verse, God says, "By (the Token of) Time (through the ages), Verily Man is in loss, Except such as have Faith, and do righteous deeds, and (join together) in the mutual teaching of Truth, and of Patience and Constancy (Qur'an, Surat Al-Asr)." Muslims are expected to adhere to the teachings of religion and the compliance of its orders, avoid prohibitions, perform duties with excellence, performing excellence in work that complements the faith, possess the former capacity of faith that requires other spiritual attributes of piety, attain knowledge of and the love of God, fear him and feeling his presence in secret and in public, trust and worship Him, adhere to His religion, and believe in the purity of heart and purity of conscience. According to Abdel Fattah Mohammed Essawy, the sincerity of obedience is best described as, "And for those who fear Allah, He (ever) prepares a way out, and He provides for him from (sources) he never could imagine

(Abdel Fattah Mohammed Essawy. p 159)." In the Holy Qur'an, Al-Talak, verse 2-3, urges to avoid the taboo and suspicions, and to have integrity in the conduct with God and with people. He says "In the case of those who say, "Our Lord is Allah", and, further, stand straight and steadfast, the angels descend on them (from time to time): "Fear ye not!" (they suggest), "Nor grieve! But receive the Glad Tidings of the Garden (of Bliss), the which ye were promised (Qura'anFussilat. verse 30)!"

Moral qualities of Auditors

Honesty

The auditor should possess honesty, truthfulness and openness in work and in dealings with people. This means that Auditor shall be honest in what he is saying and actions; fulfill promises; be punctual; be committed to his promises and say the right word before the He that is feared; one should discuss important issues with not only colleagues and management, but all of the society; answer questions in line with beliefs by making sure that his words conform to those beliefs (his will gain the respect and appreciation of those listening); one should prepare for success in the practical and social relationship; one should strengthen his position in work and the community, as well as one's reward with the Lord; one must avoid lying, hypocrisy, and coating truth with falsehood and confusion, perjury and exaggeration in the praise. According to Shibani and Omar Tourmi, these traits must exist; even if it was acclaimed a commendable that too much praise is the same as lies (Shibani, Omar Toumi, p 635).

The Secretariat

It means the secretariat to work, treatment with the people, knowledge in what one is advising, all that is entrusted to the auditor during the audit. It also entails all tasks denoted to the auditor or supervised because the Secretariat in the public point of view is wide, and symbolizes various meanings. All of which means the conservative of the rights of God and the rights of others. Moreover, preservation of the rights of councils which he participate in, and reports prepared during the auditing, in which God says "Those who faithfully observe their trusts and their covenants Qura'anAl-Muminoon: Verse 8)."

Due to the status of greatness and the magnitude of the Secretariat, Allah says, "We did indeed offer the trust to the Heavens and the Earth and the Mountains; but they refused to undertake it, being afraid thereof: but man undertook it; he was indeed unjust and foolish (Qur'an Al-Ahzaab: verse 72)."

Sincerity in speech and action

This is related to truth and honesty needed by the auditor in the performance of the audit. The auditor's words and actions must be delivered and performed with sincerity and purpose.

Humility

It's the beloved simplicity that is free of humiliation and submission to anyone but God. It involves intimacy, tolerance, kindness, the ease of treatment, being easy going, lack of arrogance, glory, the proper amount of pride, contempt, the avoidance of boasting or flaunting, lack of rudeness and estrangement, and much more. Humility earns people affection, love, trust, respect and appreciation. Moreover, God warned of superiority and arrogance; He says, "Is there not in Hell an abode for the Haughty (Quran Al-Furqan, verse 60)?" God answered, "Because the souls don't like the arrogant or haughty." Of the signs of humility, walking in the tranquility and dignity sensing the Lord censoring always, Allah say, "And the servants of Allah, th most gracious are those who walk on the earth in humility (Qur'an SuraAl-Furqaan, verse 63)."

Patience and endurance

The focus of this capacity involves holding yourself together and not losing control, cursing, and the imprisonment of the tongue. One should not be the focus or the object of disturbance due to that of complaint of a situation. One should maintain stability to the provisions of the Qur'aan and Sunnah by keeping in mind all that it stated about the Prophet, peace be upon him of says, of His actions and agreement. The agreement is for the Prophet to not deny an action one saw, heard or reached about who will be guided to Islam (Afifi Abdul-Fattah Tabbara. p 459. 1983). The auditor must be patient, which gives him the ability to endure hardship, mental challenges, psychological and social challenges that are brought about during the auditing and training processes. In addition, patience is an imperative part of any job dealing with other people. Patience is implanted by instilling confidence in the human. The power of will helps convenience the mind, because patience is part of religion and faith. Patience is also a protective guidance of the hopelessness or despaired; Allah says, "And to be firm and patient, in pain (or suffering) and adversity, and throughout all periods of panic. Such are the people of truth, the Allah-fearing (Quran Surat Al-Baqarah, verse 177)."

Qualities of patience

These qualities are associated with pardon, forgiveness, and tolerance. Possessing these qualities allow the auditor to be slow to anger. It allows restraint and self-control in situations. It also confirms the patience leads to common sense. It exudes self-confidence and breadth of his chest and his foresight and his ability to restraining his desires and the dominance of his mind on the emotions. Religious verses help to ensure that the importance of the duty to fulfill these qualities without trying to find faults to others; according to Allah, "Nor can goodness and Evil be equal. Repel evil with what is better: Then will he between whom and thee was hatred become as it were thy friend and intimate (Qur'an Surat Fusselat, verse 34.)!"

Status of the conviction and asceticism in what people have

Due to the strands of the conviction and asceticism that grants the satisfaction of God, both of them will grant the auditor the dignity, respect and appreciation among the people. Add to that, the conviction and asceticism grants the auditor peace of mind and conscience, and makes him eligible to increase grace. This is because in one's convictions one is thanking the Lord for one's blessings, so God will give him more of His bounty. He says, "If ye are grateful, I will add more (favours) unto you (Quran Surat Ibrahim: verse7). " The conviction and asceticism mean the satisfaction of a person of what that person is having and what of God gave him of sustenance, and not looking to what other assets in banks or other of sustenance or greed, hatred, enmity in the heart, or the acquisition of things above their abilities and potential. One must chaste and pride himself (Mustafa Helmy. p 141.1994); he says "The ignorant man thinks, because of their modesty, that they are free from want. Thou shalt know them by their (Unfailing) mark: They beg not importunately from the sundry (Quran. Al-Baqarah: Verse 273)."

The quality of courage

The work of auditor needs to be courageous in its types of material and morals, sensory and literary abilities to function properly. The auditor should possess the courage to defend the rights of those who believe in and fight of corruption, fraud, forgery, distortion and for that which reveals errors and what is disclosed in the audit without fear of anyone but God. This should be a goal of the auditor, as long as it falls under the proper category and attributes to meaningful aspects, such as

will power, bond of composure, strength of will and force, self-esteem and pride, strength of certainty when revealing an error, mistake or fraud. This courage should be displayed during the audit, and should stand firm on the principle and contain candor in what is being said. The truth should be accepted and appreciated regardless of its source. Difficulties should not be underestimated for the sake of achieving the noble objectives of the bank or institution where the audit is taking place. The auditor should show patience while performing duties, but be assertive at the same time. The auditor should control their desires, whims and impulses, and show rebellion against hypocrisy, adulation, flattery, illcourtesy, dependency, fear and reluctance in situations that call for courage. The auditor should accept grievances; grievances of oppression and injustice (Almonged in Arabic language. p 458. 2006) and should not be scared of saying the truth. Allah says "Be ye not afraid of them, but fear Me, if ye have Faith (Quran SuraAal-i-Imran: verse, 175)." Along with the former qualities, there are other attributes of chastity, modesty, justice, fairness, cooperation in the light of faith, and desire for community service. The other qualities of faith and ethics are affirmed by the tolerant Islamic religion and its teachings, as well as its enlightened concepts; which goes beyond time and space (Abdul Wahid, Mustafa. p 55. 2006).

Physical and psychological qualities of auditor

There is no doubt that the strong believer is better and more beloved to Allah than the weak believer. Hence, the auditor needs to possess some of the qualities or attributes of physical, mental, psychological and spiritual aspects which make them desirable personnel that is strong. Physically, the auditor should be able to withstand the rigors of work and hassles, the issues of life in general, be capable of handling natural and social changes, face difficulties, problems and challenges. The auditor also needs to be in good shape, be tidy, and healthy. The safety of the body's various organs will help in giving a better performance during work hours. In addition to the body fitness, one must possess strength of muscles, the flexibility of joints, possess speed of response to outside stimuli, a sense of vigor and vitality, and the ability to persevere in work and endure any physical hassles. Allah said, "Truly the best of men for thee to employ is the (man) who is strong and trusty (Qur'an Al-Qasas, verse 26)." As well as the possession of knowledge, skills, attitudes and healthy habits so that the auditor can operate in an effective way in service to his country and his nation (Shaibani, Omar Mohammed Toumi. p 186. 1990). Just as a healthy mind resides in a healthy body, it can be said that, a healthy body has a healthy mind. Furthermore, physical health is achieved by satisfying the physical needs; this includes factors such as: healthy food and drink, fresh air, healthy housing, adequate sleep, rest after fatigue, disease prevention, and early treatment of diseases under skillful and honest doctors. One's mental health can be achieved by satisfying the psychological needs of a sense of security, appreciation, success, successful social relationships, innovation and the freedom of expression, thought, entertainment and recreation and so on.

Phenotypic characteristics include factors such as, a good body, the beauty of appearance, the purity of the body, clean clothes, elegance, good hygiene, a calm voice, and dignity gait. All of these factors are achieved in order to earn the respect of the people we associated with. It can also be used to achieve success in the workplace and to ensure influence on one's peers. This also enables one to be accepted by peers (Al Shaibani, Omar Mohammed Toumi. p 187.1990).

The Almighty God has indicated one should care for the human beings; doing so by preserving of the physical, mental

and psychological health. Achievement of this can be done so by staying away from all taboos. Allah said, "And make not your own hands contribute to (your) destruction (Quran Surat Al-Baqarah verse 195)." The prophet, may peace be upon him, says, "To maintain your performance, if you felt tired, then lay down." Hadith Bukhari stated, "So, Muslim intellectuals and educators considered to have the good looks as a desired and due qualities; these points will lead to the mental and psychological qualities that must be displayed by a Muslim teacher."

Mental and psychological traits

One of the qualities necessary for an auditor is emotional maturity. Emotional maturity is the ability of self-control insituations that provoke emotion. It also entails keeping distance from the recklessness, rushing emotions, and express in emotions in a balanced and calm way. It requires self-confidence, dependance, optimism, and direct emotions towards the positive goals(Issawi, AbdulRahman Mohammed. p 19. 2010). The auditor also needs to possess social maturity. Social maturity involves individual's participation in their own happiness, sadness, humility, and cooperation. It requires respecting the point of view of others, having compassion for others, responsibility and the establishment of healthy and friendly relations with others. The auditor should exercise their mental maturity in order to solve problems and confront attitudes. Furthermore, they should possess wisdom, decency when having act, good judgment, clarity of mind, sincerity of sense, the purity of soul, agility, independence, clarity of thought and objectivity, impartiality of judgment, the power of observation, and the ability to focus the mind to devise the optimum results.

Intelligence

In general, intelligence is a mental ability. It is considered the primary function of the mind. It is described as sharpness of understanding in a quick way, accuracy of one's senses, the ability to learn in training, the ability to address new situations faced by the teacher, and the ability to face new situations with skill and professionalism. Intelligence is the realization of abstract relations between objects, themes, or different conditions; moreover, dealing with symbols and taking advantage of past experiences to face new and current situations, circumstances and problems. Intelligence aids in dealing successfully with complex and difficult duties, the creativity, innovation and originality while performing one's duties (Taha, Farag Abdel Kader. p 345. 1993).

There is no doubt that the auditor well need the highest degree of intelligence in all forms of innate, acquired, theoretical, practical and social types. Diversity is imperative, as long as they are dealing with social issues and situations; including dealing with attitudes, practicality, sensuality, and scientific situations. The auditor is expected to be accurate and reliable due to their exposure to many of the questions asked by the community. The auditor has to be quick-witted, tactful, shrewd, cautious and prudence, and able to address the people according to their education level and understanding. The auditor should add to the enrichment of thought, awareness and aid in the renewal of culture.

Intelligence aids the auditor in expediting the duties they are responsible in executing. As a director and mentor, the auditor contributes to the renaissance of the community; therefore, one's intelligence aids in gaining respect and appreciation in the community. Intelligence will grant an individual a higher rank in his work; Allah says, "Allah will rise up, to (suitable) ranks (and degrees), those of you who believe and who have been granted (mystic) Knowledge (Qur'an surat

Al-Mujaadila, vers 11)."

Primary mental abilities

The elements and preliminary components of intelligence in mental activity and knowledge is Deductive ability, Inductive ability, and Numeric ability. It involves the power or the ability that enables one to perform a physical or mental act. It also involves the ability to direct conjunctive memory. Conjunctive memory is dependent upon on the constant coupling among objects. Deductive ability is concluding details using a specific general rule. Inductive ability is concluding general rules using details. Furthermore, numerical ability is the performance of the four basic arithmetic operations quickly and easily. Numerical ability also involves the ability to quickly realize the connection between details in a quick and accurate way, and the ability to complete the work of accounting(Majma'a Arabic Language. pp 3-4. 1984).

The broad general knowledge

Broad general knowledge is the type of knowledge that's related to the auditor's specialization and provides the auditor with more awareness of the problems of society and current issues. This includes all aspects of the historical, economic, political and social reality surrounding the auditor. There is a direct relationship between general knowledge and the success of auditor in performing duties.

Possession of vast proper scientific mental, tendencies and trends in the field of accounting

When there is stimulation of the auditor to read in various fields of science, there is an expansion of their general knowledge. Expansion of general knowledge allows the auditor to possess mental abilities and scientific knowledge to enable them to be scientifically reliable and trusted in performing the tasks denoted to them. This is followed by the liberation of pressure of the passions, emotions, habits and traditions that don't consist with faith and reason. Also, liberated is the ability to be accurate and objective, free from bigotry, biases, or being extreme to an idea or thought. Hence, gaining integrity and validation of any judgment; furthermore, obtaining the ability to respect the opinions of others. Allah said, "We raise to degrees (of wisdom) whom We please: but overall endued with knowledge is one, the All-Knowing (Qura'n. Surat Yusuf verse 76)."

Eloquence and good statement and clarity of expression and the safety of thinking it is obvious that common sense must be borne sound and clear statements.

Psychological qualities

We have confirmed that experiment share a necessity for auditors when identifying the qualities of psychological or emotional desired that would make one stable fixed optimistic, reassuring self-confident, kind in behaviors, adapted withone's self in the community in which they live, and free of the mental conflict. It also entails being free of conflict and mental tensions, severe psychological issues, and free of anxiety and psychiatric psychological disease or disorders. It is vital to be able to with stand the positions of the challenge, to acknowledge the factors of failures, the ability to control frustrations, and the ability to build successful social relationships. All of these qualities are a vital psychological qualities needed when with the positions of humanity and virtue; furthermore, when people expect the auditor to be an example of stability and control.

Optimism in life

The spirit of optimism in life, the hope in God, and strong will and commitment to peace of mind and good. It involves the trust in God and trust in the forgiveness and mercy. It is the likelihood of the good over evil. Allah said, " and never give up

hope of Allah's Soothing Mercy: truly no one despairs of Allah's Soothing Mercy, except those who have no faith."(Koran SuratYusufverse87)."

Self-Confidence and Strong Will

One must feel dignity, self-respect, and trust to have self-confidence and strong will. They must not only see the failure in their work, but quietly and firmly return to correct errors with confidence in God himself and his work, and the ability to overcome obstacles of the non-ego. By doing so, one earns prestige, dignity and firmness in authority. Achievement of these desired qualities is accomplished by doing what is promised, being unrelenting, but at the same time intense and non-violent. This individual has a higher denial level in being wrong or weak, and often feels the need to be appreciated and respected. The basis of trust in auditor within himself by the power of will and firmness, faith in God, and trust in health. A self-confident and strong willed person believes that God gave them their abilities and that God Almighty said, "There is no moving creature on earth but its sustenance depends on Allah (QuranSurathud. Verse 159)."

Kindness, Gentleness, Good and Joviality

The Hadith, narrated by Muslims, states because the human desalination of these qualities will be most successful in his relations with others, and its success depends on what the auditor accommodate to himself of the nature of surrounding atmosphere. They included: Sound-strong, being lovable and affectionate, warm, cooperative, and considerate of other human's emotions and Noble humanity, and said peace be upon him, "Kindness in something will make it better, not taken away from something, but make it worst."

Adjustment with Self and with Others

These are signs of human adaptation to an objective outlook, with the same merit, realizing and being aware of its flaws without any exaggeration in terms of ways. Furthermore, attempting to repair the defects and strengthen the beauties, all while upholding their desire to fulfill their wishes. Bordering moderate, but still firmly keeping one's firm position not to follow current trends, to maintain the feeling of personal value and respect for themselves. Adjustment with confidence takes agility to avoid harshness and attitudes from others; furthermore, it is the ability to not place entire blame on others. It sometimes involves having relatively lack of feelings such as guilt, oppression, Self-exclusion and so on.

According to Ahmed ZakiBadawi, among the signs of adaptation of auditor to the community or social adjustment or social adaptation by sentiments, is to obtain social relations and friends and various levels in terms of depth and surface with a large number of people (AhmedZakiBadawi. p 380. 1978). Badawi also stated that the relationship is a warm and personal dealing with a reasonable number of friends, and to respect them; furthermore, to satisfy them by cooperating with them in a soft and gentle manner. Moreover, to love them, in line with the demands of reality; doing so by seeing things in the dimensions of the reality and various aspects of the relationship. In order to strengthen itself, the individual has to face the problems of ordinary life. One must work toward living their life without complaint to the others; thereby, possessing attributes of normal social adjustment.

The qualities and preparation of good auditor

The auditor of the major pillars in the process of accounting, auditing or monitoring, depends on the goodness, effectiveness, among many of the other elements. Therefore, the auditing process is considered critical to the auditor's success. The success depends primarily on the type of professional

preparation or training the auditor received; furthermore, the development of the auditing process being conducted. Above all else, the selection and preparation of good audit is the fundamental stone of success. This auditor features and qualities include those of faith, morals, and the mental and psychological effects that appear in the behavior and actions. All of which impact one's career and social life. Faith in God, as well as adhering to the teachings of religion and righteousness, and good manners are among these pillars in most communities around the world. Moreover, intelligence, good disposition, and emotional stability are also essential qualities to have, according to philosopher Aristotle. Aristotle said, "It is not excited, which is the self or the body but the human (Abdel Fattah Mohammed Essawy. p 22. 2002)."

A psychological balance is of sincere importance in the auditing profession. The health of the body, health in hearing, clear sight and speech are all qualities which aid in the success of the auditing process. The auditor's social life is acquired as a result of preparation or training in which they receive before entering the audit process; education often continues during their career. The excellent preparation for the auditors is the best means and aid in teaching common sense and the heirs. The opportunity to continue gain the knowledge, skills, desirable attitudes, and other desirable qualities, assist in the rehabilitation of mentality to take on responsibilities and chores they are expected to perform. This continuing education is often required and expected by the auditor in anticipation to further their career and social life. It is a way to raise awareness of the rights of the bank or financial unit which employs a number of workers. Continuing education increases the ability to gain any knowledge or any new developments in their professional field. An auditor is supposed to be a good example to the rest of the bank employees and members of society in general; a living example of good faith and character, and work ethics. Even when mistakes are made, an educated auditor can be better prepared for future jobs. Through continuous training, through the latest developments in science, the auditor has ability to deal with the latest devices used in the auditing. Furthermore, the auditor will continue to gain the knowledge of new and modern standards in the local and international sectors in the auditing field.

Conclusion

This paper deals with the concept of ethics and its implications on role of auditing professionals. Ethics has become a key area of concern in accounting at present owing to the series of corporate scandals that had taken place in the world questioning the credibility of the Auditing profession. These scandals have placed in doubt the effectiveness of contemporary accounting, auditing and corporate governance practices, for which accounting profession is responsible for. Thus, recognition of the accounting profession is closely linked with the maintenance of highest ethical standards. Hence, competence in ethics has become an essential component of being a professional accountant. It also must be consistent with the audit function abilities, potential and level of intelligence and harmony with tastes and desires. The audit functions must be up with trends, in order to not bore those involved, and to keep them engaged in order to attain to scientific and professional standards. Good auditor can contribute to luck and abundantly in the construction of the desired qualities; moreover, the knowledge of the work, guidance, reform, and detection of errors all contribute to the success. Fraud or forgery earned the confidence of the auditors and forces change in management and staff of the Bank. Respect and acceptance for the auditor's ideas

and guidance is as much important as behavior, stability, psychological depth, breadth of knowledge, breadth of culture, the degree of consciousness, and sense of sports or the accounting impact and success in the auditing process. It is known in general, that if the idea came from the heart, but when it is said of the tip of the tongue, it does not exceed prayer; therefore you must set up the auditors in a sound and valid. This is due to the fact that the preparation phase is the discovery of preparations and the development of its capabilities. Only a positive reflection can contribute to the progress of society, economically; therefore, what is spent should be in the best interest of the individual and the community. This is important to the economy because the economy is the mainstay of the state, and progress of development and prosperity. The auditor is a good substrate first and basic condition for reforming the financial institutions of all kinds, particularly commercial banks, Islamic and others. Preparation of auditor, and the raise in the level of training is one of the first steps must be taken in ways to reform the financial institutions. It is the duty of a society who wants to reform its financial system and to begin reform of the preparation of the auditors. They must evaluate their performance and follow-up on the results. Doing so by directing and evaluating graduates in the training of what has been their involvement already in the profession of auditing; furthermore, to be more carefully planned in the framework of the objectives of financial institutions, in the framework of the challenges of scientific advances, and the explosion of knowledge. The best way to prepare auditors to study in college, which is the professional and higher level of preparation in such colleges, is the selection material to encourage individuals to them. It is important not only to accept the only available material, but to accept materials to show strong personal integrated participation in their growth. They achieve this by owning the qualities necessary to succeed in the auditing and to identify these qualities through specialized committees. It is important to do so, not only in accounting, but also scholars of psychological and other disciplines. Preparation can help detect capabilities, intelligence and qualities or characteristics of the well-developed individual. Some developed countries take this approach in all disciplines. It is known that every job or profession of their capacity or preparations, which should be available in the applicant including the police, doctors, teachers, and every profession has its requirements in terms of availability of some qualities in the personal this advanced in terms of personal terms (AC, A London. p 321. 1985).

In terms of institutions or colleges that will prepare the curricula and programs, there should be prepared auditors planned and they should complement the programs of the cultural setting. Preparation in programs of the scientific field and in specialized technical fields is of the utmost importance. There is a sort of balance between three basic aspects, the expense of another, and should be linked to theoretical studies; furthermore, its application processes and ongoing training with the need for the qualities or attributes which qualify him to be a successful auditor.

The researcher recommends the following:

1. Teach the subject of ethics and behavior in the profession. Pay more care and attention to these ethics and behaviors from all official, academic, professional aspects. Allocate seminars and conferences to discuss these subjects.
2. Link the ethical principles that prevent the occurrence of fraud and embezzlement to the principles of Islam, derived from the Book of Allah and the Sunnah of His Prophet, because they are the real inhibitor without the occurrence of fraud and treason.

3. Pay attention to bodies and institutions in terms of relationship to the audit profession in order to devote effort that engages the auditing professionals to study more. Also it is important to teach more about the rules of conduct and ethics to promote awareness of the importance of these ethical principles.
4. Strive to teach the auditors to abide by the auditing ethics by enumerating the important and successful programs.
5. Development of the Charter of morals to abide by for all the staff or personnel; the audit profession is to serve as a guide or a reference guide for everyone.
6. Moral obligations to the audit profession that is believed in Islamic institutions in general. Standing against risks where there is a commitment to legitimacy; furthermore, to see that the only moral value is to avoid violations, and uphold the law.
7. Keep interest in science faculties, in all specialties of administrative allocation of materials for mandatory business ethics to be taught to students.

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