

**THE IMPACT OF PROVIDING NON-ASSURANCE SERVICES ON ACHIEVING
DISCLOSURE IN INTEGRATED REPORTS**

MAYTHAM ABED KADHIM

Department of Accounting, College of Administration & Economic,
Al-Muthanaa University, Iraq

BUSHRA HASSAN MOHAMED EL-TOBY

Department of Accounting, College of Administration & Economic,
Al-Muthanaa University, Iraq

ASHRAF HASHIMFARIS ALABDOON

Department of Accounting, College of Administration & Economic,
Tikrit University, Iraq

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ABSTRACT

The research aims to identify the role of providing non-assurance services by audit offices and their impact on disclosing the financial and non-financial reality of the economic unit and its reflection on achieving comprehensive data disclosure. The research problem crystallized in the extent to which non-assurance services contribute to achieving disclosure through integrated reports and their reflection on the decisions of stakeholders related to the economic unit. The research hypotheses were tested by distributing questionnaires to 125 certified accountants and academics. The researchers reached a set of conclusions, the most important of which is the existence of a significant correlation and impact between non-assurance services and accounting disclosure in integrated reports. This contributes to improving the transparency of financial reports by providing information that helps investors and auditors, in particular, understand the nature of the financial performance of the economic unit, thereby enhancing investments and achieving financial stability. Meanwhile, the most important recommendations were the necessity of focusing on supporting non-financial disclosures, especially through non-assurance services such as environmental, social, and economic performance reports, as they represent a fundamental pillar in building and gaining the trust of stakeholders.

KEYWORDS: - Non-assurance services, integrated reporting, accounting disclosure, non-assurance service standards..

1.0 INTRODUCTION

The task of auditing in ancient times was limited to focusing on strict control over funds, and this represented the initial reflection of auditing in its primitive form, which embodies the theory of the watchman. With the use of the double-entry method as a new mechanism for recording and documenting transactions, including their posting and categorization, and demonstrating their impact on the financial position of the entity, this period represents the theory of credibility. After the separation of ownership from management as a result of the Industrial Revolution, there was a need for a tool to evaluate management performance to ensure that it achieves its objectives and safeguards the funds under its control. This period is characterized by the emergence of the agency theory. In addition to these tasks, auditing firms began to offer non-assurance and consulting services. Non-assurance and consulting services are among the modern trends in the field of monitoring. Therefore, these developments reflected on the auditing profession, highlighting the need for these services to assure financial and non-financial information, as well as past and future information (Al-Jamhoudi, 2019: 501).

The importance of this topic stems from the role these services play in diversifying income sources and benefiting from offering new, more profitable services in light of the increasing global demand for them. Many of them are considered an extension of the nature of historical financial statement audit services, as users of the service seek independent assurances on other types of transactions. In any case, the organization being audited provides confirmations and guarantees of the integrity of its transactions before the certified public accountant offers assurance services.

These services are currently among the services that auditors provide to clients. Auditors no longer offer only traditional services, which involve monitoring financial statements and expressing opinions, but have also started providing other services such as accounting record preparation and financial data, tax services, non-financial reports, legal services, in addition to IT systems services and evaluation services. Despite the benefits that auditors gain, there are legislations, regulations, and laws in many countries that prohibit auditors from providing certain consulting services to the economic units being audited, accordingly, this has become a significant factor in the client acceptance stage, especially when providing consulting services. When a client is accepted for auditing, they are rejected if they are a client of one of the consulting services that are prohibited and banned by regulations and laws because they affect the profession in general and the auditor's independence in particular. This requires the auditor to strive to achieve a balance between the benefits gained from providing consulting services to the audited unit and simultaneously reducing the impact on their independence when offering these consulting services. This study came to illustrate the role of audit firms in providing non-

assurance and consulting services and their impact on achieving accounting disclosure of financial statements in the Iraqi environment.

2.0 RESEARCH METHODOLOGY

Research Problem: The research problem is summarized in that most auditing firms provide non-assurance services to achieve progress and competition in the audit services market, which may affect the professional behavior of the auditor and weaken their independence, consequently leading to non-compliance with the disclosure of integrated data. Therefore, it is necessary for stakeholders to organize auditing firms that provide non-assurance services by subjecting them to laws and regulations to maintain the professional behavior of the auditor. The research problem thus emerges in the fundamental question: "To what extent do non-assurance services contribute to achieving disclosure through integrated reports and its reflection on stakeholders' decisions?"

Importance of the research: The importance of the research lies in its addressing the topic of non-assurance services and their impact on achieving accounting disclosure for economic units, shedding light on the effect of non-assurance services on the professional behavior of auditors, their independence, and their commitment to disclosing integrated data.

2.1 Research objectives: The research primarily aims to achieve a set of objectives through the following:

1. Highlighting the non-assurance services provided by audit offices and their impact on the disclosure of the financial and non-financial reality of the economic unit. Highlighting the non-assurance services provided by audit firms and their impact on the disclosure of the financial and non-financial reality of the economic unit.
2. Studying the effects of non-assurance services on the behavior and independence of the professional auditor. Study of the effects of non-assurance services on the behavior and independence of the professional auditor.
3. Highlighting integrated reports and what they contain of financial and non-financial reports. Highlighting the integrated reports and what they contain of financial and non-financial reports.
4. Measuring and analyzing the impact and correlation relationship between non-assurance services in achieving disclosure for the economic unit. Measuring and analyzing the impact and correlation relationship between non-assurance services in achieving disclosure for the economic unit.

2.2 Research Hypotheses: The research is based on a main hypothesis stating that there is a statistically significant relationship between non-assurance services and achieving disclosure through integrated reports, from which the following sub-hypotheses emerge:

The first sub-hypothesis: There is a statistically significant correlation between non-assurance services and achieving disclosure through integrated reports.

The second sub-hypothesis: There is a statistically significant impact relationship between non-assurance services and achieving disclosure through integrated reports.

2.3 Research Methodology: The research is based on a descriptive-analytical approach that describes the phenomenon of non-assurance services and analyzes their impact on the disclosure of the financial and non-financial reality of the economic unit. This is achieved through studying the research that has addressed this topic, leading to the extraction of a set of results that could serve as a fundamental resource for future research. Additionally, the statistical analysis method is employed to prove or disprove the research hypotheses in the practical aspect of the study. Research Community and Sample: Audit offices were chosen as the community for conducting the research, and a random sample of (125) external auditors practicing the profession and academics was selected.

2.4 Research tools: To enrich both the theoretical and practical aspects of the research with the necessary information, the following tools will be relied upon:

Theoretical tools: To enrich the theoretical aspect, reliance was placed on Arabic and foreign books, magazines, theses, research papers, and scientific studies related to the research topic, available in libraries, published on the internet, and unpublished.

Tools of the practical aspect: A questionnaire was relied upon to collect data from the research sample after verifying its validity and proving it according to scientifically approved statistical methods.

3.0 THEORETICAL ASPECT

1- Non-assurance services:

Most of the assurance services provided by the certified public accountant do not align with the definition of attestation services, as the certified public accountant should remain independent and provide assurance on the information used by decision-makers. Assurance services differ from non-assurance services in that the auditor is not obligated to issue a report on them, and assurance services do not necessarily relate to the credibility of the assertions provided by the other party concerning compliance with certain standards. Other assurance services focus on improving the quality of information for decision-makers, just like certification services (Arens, 2014: 54). Examples include management consulting services, tax services, performance evaluation services, and financial planning services. The auditor's role here is as a consultant and

not related to the auditing process, as execution and decision-making are the responsibility of management. Therefore, this type of service requires capabilities, skills, and expertise from its providers (Jubair, 2014: 21).

These services were defined by the International Federation of Accountants in 2016 as professional consultations aimed at improving the efficiency and effectiveness of the client's use of available resources, thereby achieving the unit's objectives. Whereas the American Institute of Certified Public Accountants (AICPA) defined it as: "professional consulting aimed at improving the efficiency and effectiveness of the entity's use of available energies and resources." (Thomas et al., 2011: 1041), and also defined by Jumaa as: "the professional practice concerned with providing advice and assistance to the unit's management in order to set goals and guide the unit's management towards the method that leads to their achievement by improving performance levels in the areas of planning, organization, incentives, communication, measuring achievement levels, and using human, material, and financial resources. It also includes technical factors related to the effectiveness and efficiency of management" (Jumaa, 2009: 539). While the Sarbanes-Oxley Act (SOX) defined it as "the professional services provided by audit firms to the entity, excluding services related to the audit of financial statements." The U.S. Securities and Exchange Commission (SEC) defined it as "all other services besides auditing."

Based on the above definitions of non-assurance services, researchers believe that these services can be defined as: professional services that do not require certifications, consisting of advice and assistance to management as needed to utilize and develop its financial, material, and human resources efficiently through prudent decision-making by management, and provided by one or more highly skilled professionals.

2-Types of non-assurance services:

The classifications of non-assurance services provided to economic units vary according to the activities carried out by the unit's management. According to researchers, Thomas and Henke may classify these services to include (tax services, management consulting services, and accounting services for small enterprises), which is similar to the classification by Lourwers et al. (2011:87) that categorized non-assurance services provided to small and medium-sized enterprises and non-profit organizations as shown below:

- Recording and preparing the financial statements for units that do not require an auditor's report or opinion.
- Consulting services.
- Tax services.

While Ernst believes that the auditing profession can provide some services that fall outside the scope of assurance services, the most important of these services are (Ernst et al., 2014):

- 1) Audit and bookkeeping services are represented by (examination, preparation requirements).
- 2) Tax services such as (preparation of tax returns of all types, planning services, tax audit).
- 3) Administrative consulting services include (advisory services, evaluation, planning, and implementation).

Although there is an overlap between non-assurance services and assurance services, while the main goal of assurance services is to improve information, the main goal of non-assurance services is to provide the best advice to management. The quality of information is considered an important criterion for management consulting. And among the characteristics that distinguish non-assurance services, they can be outlined as follows:

- A- Demand for the service: The consulting service is provided according to the unit management's need to implement changes that they claim will enhance the unit's activity level.
- B- Professional specialization: The service is provided by individuals who are scientifically and professionally specialized, possessing the necessary competence and extensive experience in the field of the service offered.
- C- Independence: The person performing the required service must be free from all influences, whether internal or external, and avoid personal relationships that could affect their judgment when carrying out this type of task.
- D- Complete confidentiality: Service offices must carry out their tasks in secrecy and discretion due to the competitive position of economic units and to avoid problems that could hinder their achievement of the unit's objectives.

3- Standards related to non-assurance services:

The American Institute of Certified Public Accountants (AICPA) appointed a committee called the Committee on Management Services in 1953, responsible for developing, expanding, and regulating the methods of performing administrative services by auditors to provide the maximum amount of consulting services. That committee, derived from the American Institute of Certified Public Accountants (AICPA), issued nine standards governing the practice of providing services. The standards are divided into two groups: five general standards and four technical standards (Abu Al-Qasman, 2007: 489).

Group One: General Standards: It consists of (A- Professional ability or qualification, B- Reasonable professional care, C- Adequate and appropriate supervision and planning, D- Adequacy of relevant data). (C- Forecasts.)

The second group: Technical standards: It consists of (A- The role of the practitioner or service provider, B- Understanding and agreement with the client, C- Client benefit, D- Reporting results).

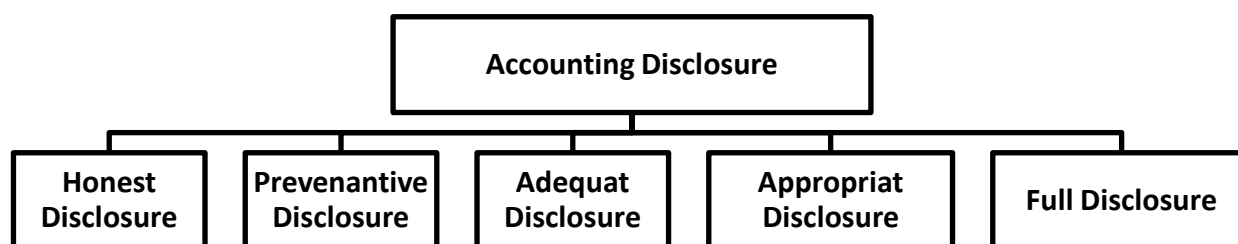
In the Iraqi environment, the Law on Non-Governmental Consulting Offices No. (16) of 2000 was issued, which aims to allow the utilization of expertise in various fields of service provision by consulting offices (Mohammed et al., 2024: 1088).

Researchers believe that these standards require auditors to provide services that are good and based on scientific principles and expertise, enabling auditors to plan appropriately with the client's approval, monitor implementation, and report the results to management.

4- Accounting disclosure:

The importance of accounting disclosure has increased after the collapses witnessed by some economic units in the world on one hand, and on the other hand, the growing role of financial markets, where disclosed accounting information is considered valuable and an important source for decision-making (IFAC, 2013:262). Researchers, academics, and professionals have differing views on the concept of disclosure, but they have agreed on the possibility of looking at it from two perspectives: the first one focuses on form, and the second one on substance or content (Xue, 2019:10). The American Institute of Certified Public Accountants (AICPA) defined accounting disclosure as "the presentation of financial statements with complete clarity in accordance with generally accepted accounting principles," which pertains to the form and classification of information presented in financial statements and reports to meanings and terms for predicting the company's future position for decision-making (Al-Haj, 2022: 74). Disclosure includes five types as shown in Figure No. (1):

Figure (1) Types of Accounting Disclosure



Source: Adapted by the researchers with reliance on Bushra and others, the role of accounting disclosure in the decision-making process.

And the accounting disclosure has characteristics that can be identified, some of which are as follows (Masoud et al., 2016: 3).

- 1- Disclosure is represented by providing quantitative data expressed in monetary values, which often originate from the accounting information system. And other non-quantitative data.
- 2- The degree of accuracy and objectivity varies in quantitative data due to differences in data processing methods.
- 3- Non-quantitative information is considered difficult to evaluate and measure.

The importance of accounting disclosure can be summarized in the availability of necessary information to assist stakeholders in making appropriate decisions, which can be clarified as follows (Mohammed, 2016: 40):

- A- The role played by accounting disclosure in limiting and reducing financial risks and errors, and adhering to established procedures.
- B- Highlighting the reasons that lead to the lack of disclosure of financial performance and ensuring the accuracy of accounting data that contribute to shaping policies and decisions made.
- C- Assessing the extent to which economic units adhere to the application of disclosure in an effective and efficient manner.

While the objectives of accounting disclosure can be summarized as follows:

A- Financial statements and reports are an important source for many stakeholders to obtain crucial information about the unit. Disclosure in the preparation and presentation of these statements and reports adds value and provides them in a regular and acceptable manner among stakeholders.

B- The increase in trust in financial statements through their endorsement by an impartial external auditor, which has contributed to the importance of the emergence of accounting disclosure and the increase in demand for it. The increased utility of financial information stems from the application of accounting disclosure to it.

The commitment to established methods and procedures to reduce risks and detect errors.

B- The measures taken by the unit to diagnose the reasons that lead to non-disclosure in accounting to control financial performance.

5-Disclosure of non-financial information:

The International Accounting Standards Board issued the Conceptual Framework for Financial Reporting (2018) and dedicated a chapter to accounting disclosure, which includes the concepts of presentation and disclosure. Effective disclosure makes information more relevant and contributes to the faithful representation of the assets, liabilities, revenues, and expenses of economic units. It also enhances the understandability of the information contained in financial statements and facilitates comparisons. Therefore, non-financial activity disclosures can be divided as follows (Al-Karayi, 2023: 29).

A-Disclosure of social activities:

The concept of social responsibility for economic units has become an important and crucial issue due to its connection with several factors, including society and the surrounding environment, in order to improve the trust of investors, customers, and shareholders, as well as the trust of employees, which in turn reflects on increasing the credibility of the economic unit, enhancing competitiveness, improving financial performance, and attracting investors, leading to an increase in market value (ALshannag et al, 2016:50). In addition to its relationship with the community for its survival and continuity, one of the objectives of disclosing social activities is to demonstrate the impact of the economic activities of units on the community through employing individuals, protecting the environment from pollution, and preserving energy sources. Social responsibility disclosure has been defined as "the presentation of information related to social activities in a manner that allows for the evaluation of the social performance of economic units" (Jitaree, 2015:98).

B- Disclosure of Environmental Activities:

Due to the shortcomings in traditional accounting disclosure, the need for users of financial statements to disclose the environmental activities of the economic unit has increased in recent years. This is attributed to the multiplicity of stakeholders and the diversity of their needs. Therefore, this type of disclosure has become one of the important indicators that show whether the unit is aware of environmental issues or not. Environmental disclosure is defined as "the presentation of information related to environmental activities through financial statements, which facilitates the users of those statements in evaluating their environmental performance for the purpose of making informed decisions" (Nobance&Eillili, 2015:3).

C- Disclosure of Economic Activities

Disclosure of activities is a fundamental tool that enables the economic unit to measure its performance and contribution to achieving development, increasing efficiency, and improving the unit's performance. Furthermore, disclosing key economic indicators such as potential cash flows, resource increases, and risk reduction enhances the confidence of investors and customers,

aiming for investment, making various decisions, and improving its reputation, in addition to disclosing indirect economic impacts (Whittington & Herrnze, 2014:25).

6- Integrated Reports:

Integrated reports have recently garnered significant attention despite the lack of a specific definition for these reports, given the need to support accounting disclosure. An agreement was reached between both (AICPA and FASB) to develop a model for financial reporting that addresses the criticisms directed at the traditional financial report model. In October 2005, (AICPA) formed a Task Force chaired by Paul Herring, the former director of (AICPA), which announced the first version of the business improvement report as an enhancement to the core financial reports (Wolf & 18: 2014, Heinfeldt). With the aim of improving the quality and transparency of the information used for decision-making.

Integrated reports are defined as reports that link financial and non-financial performance aspects to provide a comprehensive picture of the unit's performance by connecting sustainability reports with financial reports, aiming to enable interested parties to assess the unit's ability to create and sustain value in the short, medium, and long term (Velte, 2022: 22).

The intellectual domain of disclosure is based on five elements (system reliability, information dissemination, financial and non-financial information, accountability, understandable language) which aim to achieve the following (Othman, 2008: 23):

- 1- Enabling stakeholders to view the economic unit from the management's perspective.
- 2- Meeting the information needs of stakeholders.
- 3- The public's right to hold the economic unit accountable.
- 4- The availability of guarantees to reduce the expectation gap.

7- The Practical Aspect:

This section includes the analysis of the research variables at the level of the surveyed sample, represented by audit offices and academics, with a total of (125) external auditors and academics to whom the questionnaire was distributed, and approximately (100) questionnaires were retrieved. The analysis relied on the frequency distributions of the responses of the research sample members and their percentages, leading to the mean and standard deviation for each item of the questionnaire. The research used the five-point Likert scale for the sample responses.

First: Description and Coding of Research Variables

This step aims to present the codes that represent the variables and the items of the measurement tool, making it easier for the reader to correctly understand the results and providing a clear

vision of the objectives the study seeks to explore. Thus, Table (1) illustrates the coding and description of the study variables.

Table (1) Coding and Description of Variables

Code	Paragraph	Dimension	Variables
SENA	12	One-dimensional	Non-assurance services
ADIR	12	One-dimensional	Accounting disclosure in integrated reports

Secondly: Normal distribution test

The results presented in Table (2) indicate the analysis of the data related to the research variables. A statistical test was used to verify whether the data follows a normal distribution. The results showed that the significance level is greater than 0.05, indicating that the data conforms to the normal distribution. Based on that, the null hypothesis was accepted, indicating that the data taken from the study sample follows the normal model, while the alternative hypothesis was rejected.

Table (2) Normality Test for Study Variables

NO.	Kol-Smia		Sig.		NO.	Kol-Smia		Sig.	
SENA1	0.366	0.107	0.351	0.066	ADIR1	0.364	0.140	0.322	0.083
SENA2	0.366		0.336		ADIR2	0.329		0.300	
SENA3	0.342		0.279		ADIR3	0.331		0.298	
SENA4	0.371		0.322		ADIR4	0.297		0.251	
SENA5	0.305		0.260		ADIR5	0.344		0.285	
SENA6	0.284		0.200		ADIR6	0.323		0.282	
SENA7	0.266		0.177		ADIR7	0.368		0.293	
SENA8	0.378		0.213		ADIR8	0.383		0.311	
SENA9	0.263		0.189		ADIR9	0.374		0.311	
SENA10	0.241		0.174		ADIR10	0.325		0.280	
SENA11	0.315		0.249		ADIR11	0.327		0.269	

SENA12	0.360		0.294		ADIR12	0.363		0.315	
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Third: Exploratory Factor Analysis Test

Exploratory factor analysis is considered one of the most important statistical tests that contribute to identifying the relationships between variables and latent factors. This analysis aims to discover the factors that explain the variables, and the statistical saturation value of the variables should not be less than 0.60 (Chan et al., 2007). The results in Table (3) show that the standardized saturation values related to the research variable items are acceptable, as the saturation value exceeded 0.60 at a significance level of less than 0.00001. Additionally, all the items designed to measure the entrepreneurial orientation variable represent this variable and help in its interpretation.

Table (3) Exploratory Factor Analysis Branches for Research Variable Factors

Component Matrix		
NO.	SENA	ADIR
SENA1	0.837	
SENA2	0.766	
SENA3	0.900	
SENA4	0.828	
SENA5	0.765	
SENA6	0.831	
SENA7	0.969	
SENA8	0.981	
SENA9	0.972	
SENA10	0.909	
SENA11	0.817	
SENA12	0.803	

ADIR1		0.837
ADIR2		0.884
ADIR3		0.930
ADIR4		0.868
ADIR5		0.797
ADIR6		0.810
ADIR7		0.855
ADIR8		0.809
ADIR9		0.869
ADIR10		0.968
ADIR11		0.814
ADIR12		0.958

Fourth: Analysis of the measurement tool's reliability

The results in Table (4) show that the reliability rate of the measurement tool reached (0.878), with this rate distributed among the non-assertive services variable consisting of 12 items, which achieved a reliability of (Cronbach's Alpha = 0.859). As for the reliability of the variable items, the values ranged from the lowest value (0.817) for item six SENA6, to the highest value (0.924) for item three SENA3, indicating the consistency of the questionnaire items. The results indicate that the dependent variable (accounting disclosure in integrated reports), which consists of 12 items, achieved a reliability of (Cronbach's Alpha = 0.853). The reliability values of the variable items ranged from the lowest value (0.777) for item seven ADIR7, to the highest value (0.952) for item five ADIR5, indicating the consistency of the questionnaire items.

Table (4) Cronbach's Alpha test parameter

Cronbach's Alpha		Sections	Variables	Cronbach's Alpha		Sections	Variables
0.853	0.813	ADIR1	Accounting disclosure in integrated reports	0.859	0.840	SENA1	Non-assertive services
	0.843	ADIR2			0.878	SENA2	
	0.885	ADIR3			0.924	SENA3	

	0.938	ADIR4			0.884	SENA4	
	0.952	ADIR5			0.877	SENA5	
	0.924	ADIR6			0.817	SENA6	
	0.777	ADIR7			0.826	SENA7	
	0.918	ADIR8			0.863	SENA8	
	0.907	ADIR9			0.845	SENA9	
	0.912	ADIR10			0.864	SENA10	
	0.872	ADIR11			0.921	SENA11	
	0.867	ADIR12			0.905	SENA12	
Cronbach's Alpha							
0.878							

Fifth: Statistical description of the variables

The results of Table (5) show the external auditors' interest in the non-assurance services variable (SENA) by achieving an arithmetic mean of (3.75) and a standard deviation of (0.42), with a relative importance value of (75%). This came as a result of giving significant priority to the fifth item (SENA5), which states (the provision of non-assurance services to the audited economic unit should be from parties who are scientifically and professionally specialized and possess the necessary competence and extensive experience in this field), as it received the highest arithmetic mean of (4.06) and a standard deviation of (0.76).

With a relative importance value of (81%), while the tenth paragraph SENA10 ranked last, stating that (providing non-assurance services to the audited economic unit leads to the auditor concealing the management's adoption of policies that result in manipulation of the financial statements, which negatively affects the continuity of the unit), with a mean value of (3.41) and a standard deviation of (0.91) and a relative importance value of (68%). This indicates that auditors place significant importance on non-assurance services, especially those provided by experienced specialists, reflecting their desire to ensure the quality and reliability of these services. Additionally, it highlights the necessity of implementing preventive measures to ensure that their impact does not negatively affect the continuity of the economic unit.

The results of Table (5) indicated the interest of external auditors in the variable of accounting disclosure in integrated reports (ADIR) by achieving a mean score of (3.97) and a standard deviation of (0.43) with a relative importance of (79%). This was due to giving significant priority to the third item (ADIR3), which states that "disclosure helps users of financial statements to understand and comprehend a lot of accounting information and data related to the economic unit," as it received the highest mean score of (4.06) with a standard deviation of (0.71) and a relative importance of (81%). Meanwhile, the fourth item (ADIR4), which states

that "appropriate supervision and planning provided as a non-assurance service by auditors contribute to the presentation of honest and non-misleading financial and non-financial reports," ranked last with a mean score of (3.90), And a standard deviation of (0.75) with a relative importance of (78%), which indicates that external auditors pay great attention to accounting disclosure, especially regarding their contributions to improving the understanding of financial statement users. This necessitates enhancing these aspects to ensure the quality of financial reports and avoid any misleading.

Table (5) Statistical Description

No.	Mean	S.D	%	No.	Mean	S.D	%
SENA1	3.98	0.56	80%	ADIR1	3.96	0.64	79%
SENA2	3.96	0.59	79%	ADIR2	3.98	0.67	80%
SENA3	3.84	0.76	77%	ADIR3	4.06	0.71	81%
SENA4	3.94	0.63	79%	ADIR4	3.90	0.75	78%
SENA5	4.06	0.76	81%	ADIR5	3.94	0.76	79%
SENA6	3.57	0.88	71%	ADIR6	3.98	0.73	80%
SENA7	3.52	0.91	70%	ADIR7	3.94	0.76	79%
SENA8	3.50	1.09	70%	ADIR8	3.94	0.72	79%
SENA9	3.51	0.83	70%	ADIR9	3.94	0.72	79%
SENA10	3.41	0.91	68%	ADIR10	4.04	0.75	81%
SENA11	3.81	0.78	76%	ADIR11	3.96	0.77	79%
SENA12	3.88	0.69	78%	ADIR12	4.00	0.70	80%
SENA	3.75	0.42	75%	ADIR	3.97	0.43	79%

Sixth: Hypothesis Testing and Path Analysis

H1: There is a significant correlation between non-assurance services and accounting disclosure in integrated reports.

The results of Table (6) show a significant correlation between non-assurance services and accounting disclosure in integrated reports, indicating a correlation strength of (0.823), which represents the relationship between these variables. This result is attributed to external auditors' focus on enhancing their internal capabilities to provide high-quality and distinguished services.

Table (6) Correlation Matrix

		SENA	ADIR
SENA	Pearson Correlation	1	.823**
	Sig. (2-tailed)		.000

	N	124	124
ADIR	Pearson Correlation	.823**	1
	Sig. (2-tailed)	.000	
	N	124	124

** . Correlation is significant at the 0.01 level (2-tailed).

H2: There is a significant impact of non-assurance services and accounting disclosure in integrated reports.

The results of Table (7) and the data illustrated in Figure (2) indicate a significant impact of non-assurance services and accounting disclosure in integrated reports. An increase in non-assurance services by one unit leads to an improvement in accounting disclosure in integrated reports by (0.934) with a standard error of (0.058) and a critical value of (16.104). This means that external auditors recognize the importance of enhancing accounting disclosure in integrated reports through the adoption of non-assurance services, This shows that there is a strong positive relationship between non-assurance services and accounting disclosure in integrated reports, indicating that external auditors recognize the importance of these services in improving transparency and credibility in financial reports, which enhances their commitment to adopting non-assurance service standards to achieve better results in accounting disclosure.

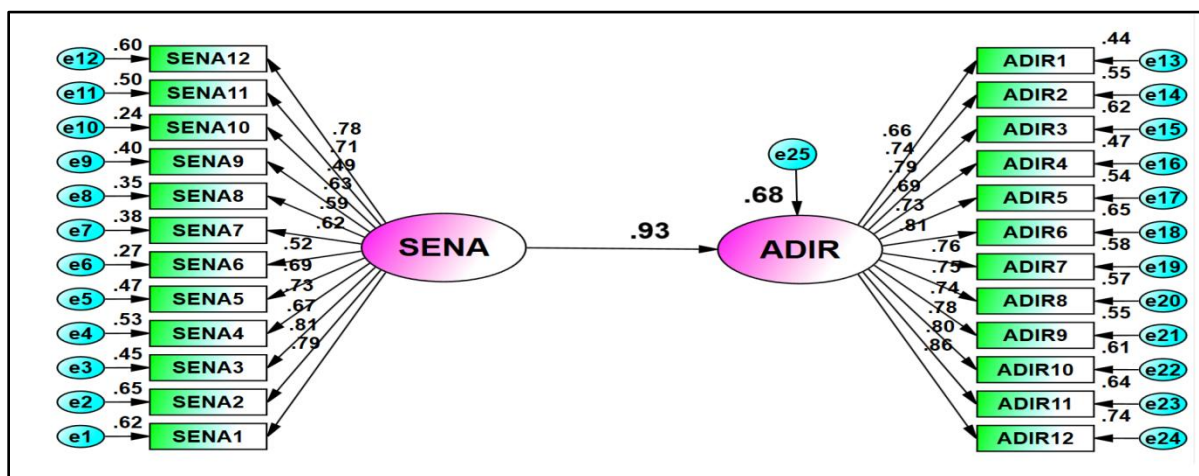


Figure (2) Path analysis of the impact of non-assurance services on accounting disclosure in integrated reports

Non-assurance services also contributed to explaining (0.677) of the variance in accounting disclosure in integrated reports, while the remaining value falls outside the scope of the study.

Table (7) Path analysis results for the impact of non-assurance services on accounting disclosure in integrated reports

Path			Standard weights	standard error	critical value	R ²	P
SENA	--->	ADIR	0.934	0.058	16.104	0.677	***

8- CONCLUSIONS AND RECOMMENDATIONS:**First: Conclusions**

1. There is a significant correlation and impact between non-assurance services and accounting disclosure in integrated reports, which contributes to high transparency in integrated reports by providing information that helps stakeholders understand the nature of the unit's non-financial performance, thereby enhancing investment decisions and supporting financial stability. There is a significant correlation and impact between non-assurance services and accounting disclosure in integrated reports, which contributes to high transparency in integrated reports by providing information that helps stakeholders understand the nature of the unit's non-financial financial performance, thereby enhancing investment decisions and supporting financial stability
2. Auditors work to enhance the quality of accounting reports by providing independent periodic reviews of financial information, which helps reduce manipulation, errors, and risks, thereby improving the accuracy and reliability of the data and information used. Auditors work on enhancing the quality of accounting reports by providing independent periodic reviews of financial information, which helps reduce manipulation, errors, and risks, thereby enhancing the accuracy and reliability of the data and information used.
3. The main objective of non-assurance services is to provide the best advice to management, as the quality of information is an important criterion for management consultations, in addition to other characteristics that distinguish non-assurance services, such as reducing or mitigating financial risks and errors, adhering to established procedures, formulating policies and making decisions, and ensuring effective and efficient disclosure practices. The main objective of non-assurance services is to provide the best consultation for management, as the quality of information is an important criterion for management consultations. In addition to other characteristics that distinguish non-assurance services, such as reducing or minimizing financial risks and errors, adhering to established procedures, formulating policies and decisions, and ensuring effective and efficient disclosure practices.
4. The international standards issued in this regard require auditors to ensure that the non-assurance services provided are of high quality and based on scientific foundations and expertise that enable them to plan appropriately with the client's consent, follow up on implementation, and report the results to management. The international standards issued in this regard require that the non-assurance services provided by auditors be of good quality

and based on scientific foundations and expertise that enable them to plan appropriately with the client's consent, follow up on implementation, and report the results to management.

5. There is significant interest from auditors in non-assurance services, especially those provided by experienced professionals, which indicates their desire to ensure quality and reliability in these services. There is significant interest from auditors in non-assurance services, especially those provided by experienced professionals, which indicates their desire to ensure quality and reliability in these services.
6. External auditors' awareness of the importance of enhancing accounting disclosure in integrated reports through adopting non-assurance services, which indicates a strong positive relationship between non-assurance services and accounting disclosure in integrated reports. External auditors' awareness of the importance of enhancing accounting disclosure in integrated reports through the adoption of non-assurance services, which indicates a strong positive relationship between non-assurance services and accounting disclosure in integrated reports.

Secondly: Recommendations

In order to achieve the desired results, it is necessary to follow the following:

1. Encouraging and motivating economic units to provide comprehensive reports that contain relevant, objective, and understandable information to assist stakeholders in making prudent investment and administrative decisions. Encouraging and motivating economic units to provide comprehensive reports that contain relevant, objective, and understandable information to assist stakeholders in making sound investment and administrative decisions.
2. Enhancing training and development mechanisms through participation in workshops, seminars, and training courses that help in understanding the two sets of standards related to non-assurance services in order to acquire the necessary skills for understanding the mechanisms of implementing non-assurance services, which improves the quality of accounting disclosures and the accuracy of integrated reports. Enhancing training and development mechanisms through participation in workshops, seminars, and training courses that help in understanding the two sets of standards related to non-assurance services in order to acquire the necessary skills to understand the mechanisms for implementing non-assurance services, thereby improving the quality of accounting disclosures and the accuracy of integrated reports.
3. Striving diligently to provide financial and non-financial statements and reports as they are an important source of crucial information about the economic unit for many stakeholders, in addition to the value added by disclosures in the preparation and presentation of these statements and reports in a regular manner. The earnest effort to present financial and non-financial statements and reports, as they are an important source of obtaining crucial

information about the economic unit for many stakeholders, in addition to what disclosure adds to the preparation and presentation of these statements and reports in a regular manner.

4. Working on adopting standards for non-assurance services, which enhances mechanisms for ensuring consistency and reliability in accounting disclosure, and contributes to helping economic units achieve better performance and enhance transparency. Working on adopting standards for non-assurance services, which enhances mechanisms to ensure consistency and reliability in accounting disclosure, and contributes to helping economic units achieve better performance and enhance transparency.
5. Working on adopting contemporary technologies in non-assurance services, which improves service delivery and accounting disclosures, reflecting in providing accurate, quick, and informed insights in the process of making prudent decisions. Working on adopting contemporary technologies in non-assurance services, which improves service delivery processes and accounting disclosures, reflecting in providing accurate, quick, and informed insights in the process of making prudent decisions.
6. Focusing on supporting non-assurance services and their disclosures, especially regarding environmental and social disclosures, as they represent a fundamental pillar in building and gaining the trust of stakeholders in those disclosures. Focusing on supporting non-assurance services and disclosing them, especially regarding environmental and social disclosures, as they represent a fundamental pillar in building and gaining the trust of stakeholders in those disclosures.

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