

**The Impact of Audit Ethics on Financial Performance
-The Field Study for the ADE of the State of Adrar (2018-2020)-**

تأثير أخلاقيات مهنة التدقيق على الأداء المالي - دراسة ميدانية بشركة المياه لولاية أدرار (2018-2020)-

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Abstract:

This study aims to know the ethics of the audit profession and its impact on financial performance, by relying on one of the management control tools, which is the dashboard based on the analytical descriptive approach. On the dashboard, professional ethics is a set of principles and values that individuals and groups adhere to during the performance of their professional responsibilities and duties. The rules of conduct of the external audit profession are summarized in integrity, objectivity, professional secrecy, competence and professional care, professional behavior, and there is a negative deviation in the ratios Funding is due to the deviation recorded in each of the private financing ratios and the financial independence ratio.

Keywords: audit ethics, performance, financial performance, dashboard

JEL Classification Codes: M41.G4

ملخص:

تهدف هذه الدراسة إلى معرفة أخلاقيات مهنة التدقيق وأثرها على الأداء المالي ، بالإعتماد على أداة من أدوات مراقبة التسيير ألا وهي لوحة القيادة بالاعتماد على المنهج الوصفي التحليلي وبعد الدراسة الميدانية لمؤسسة المياه لولاية أدرار خلصت الدراسة إلى أنه يوجد أثر لأخلاقيات مهنة التدقيق على الأداء المالي بالاعتماد على لوحة القيادة ، أخلاقيات المهنة هي مجموعة المبادئ والقيم التي يلتزم بها الأفراد والجماعات خلال أدائهم لمسؤولياتهم وواجباتهم المهنية. ، كما تلخص قواعد سلوك مهنة التدقيق الخارجي في النزاهة، الموضوعية، لسر المهني، الكفاءة والعناية المهنية، السلوك المهني كما يوجد انحراف سالب وذلك في نسب التمويل راجع للانحراف المسجل في كل من نسب التمويل الخاص و نسبة الاستقلالية المالية.

كلمات مفتاحية: أخلاقيات التدقيق، الأداء، الأداء المالي، لوحة القيادة

تصنيفات JEL : G4،M41

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INTRODUCTION:

Business ethics represents one of the challenges facing institutions and business organizations due to the critical importance of ethics in the field of economics, and contemporary thought has not been without the study of ethics in general.

Where many scholars, researchers and theorists appeared in this field and established theories and models that explain ethics in the field of business, and gave the topic a great place by conducting studies and research and editing articles that dealt with it.

The reflection of the ethics of the audit profession and its positive impact on the performance of auditors in detecting any wrong practices or manipulation of financial statements and reports has become a lofty goal that every organization seeks to reach because of its material and immaterial benefits.

The issue of performance in the organization also occupies the minds of all researchers, and this is due to the fact that the search for good performance

It is considered a measure of the success of the organization and its ability to provide goods and services that satisfy the needs and desires of individuals

Lower prices and lower costs while ensuring the quality of the goods and when applied make the performance a good condition, and distinguish it from

Other institutions and create competition between them and institutions and this is after the concept of management control changed from a mere accounting concept to a more comprehensive concept that includes management all standards, standards and accounting tools And non-accounting that would support the management process within the organization, and help evaluate all types of performance, not just financial performance, which led to the development of control systems, where analytical accounting, social budgeting, which is concerned with human management control, operations research, discretionary budgets, dashboard were introduced.

Which drives the organization to improve performance to achieve its goals.

The problem:

Within this framework, we try in this study to know the impact of the ethics of the audit profession and the extent to which Algerian institutions use the methods and tools of management control (the dashboard) and then study the extent of their impact on the financial performance of the institution.

Based on the foregoing, the main problem of this research can be formulated and presented as follows:

What is the impact of audit ethics on financial performance through the use of the dashboard?

Among the main problem are the following problems:

- What is meant by the ethics of the audit profession and what are its characteristics and objectives?
- How is the process of evaluating the financial performance of the institution and its importance?
- To what extent does the organization use management control tools (dashboard)?

Hypotheses:

Addressing the research problem leads us to develop the following hypotheses:

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- Audit and its ethics, as an independent objective activity, provide assurances and advisory services to the entities subject to it.
- There are many definitions of the financial performance appraisal process and it aims to verify the proper use of its resources through a comparison between the achieved goals and the planned goals.
- Audit ethics and financial performance contribute to achieving the set goals as well as ensuring the excessive use of its available resources.
- The dashboard helps evaluate all types of performance, not just financial performance.

The importance of the topic:

The importance of the topic follows from the fact that it sheds light on the role of the ethics of the audit profession, and the importance of the topic increases by standing on the extent of its contribution to improving financial performance through

By comparing the achieved goals with the planned goals.

- Audit ethics and financial performance contribute to achieving the set goals as well as ensuring the excessive use of its available resources.
- The dashboard helps evaluate all types of performance, not just financial performance.

The importance of the topic:

The importance of the topic follows from the fact that it sheds light on the role of the ethics of the audit profession, and the importance of the topic increases by standing on the extent of its contribution to improving financial performance through the use of the dashboard and its impact on economic development in Algeria by helping the state to adopt a rational spending policy to preserve resources The state and its exploitation for development purposes.

research aims:

Introducing the ethics of the audit profession and its characteristics and how to apply them in the institution.

Introducing the financial performance appraisal systems and their importance in the Adrar Water Corporation

Find out how audit ethics contributes to improving financial performance through the dashboard tool.

-Identify the most important problems related to the application of the dashboard in the institution and the appropriate methods in financial performance that qualify it to carry out its duties.

Approach

In order to answer the problem of the research, it was relied on the descriptive approach based on references and laws to identify the most important concepts related to the study variables, the ethics of the audit profession, financial performance and the dashboard, in addition to the case study approach through field visits

1- Auditing Ethics:

1-1 the concept of audit ethics

The auditor is one of the important elements in the work and must pay attention to all the stimuli and factors that may affect his behavior and professional achievements in the professional work.

The American Accounting Association defined auditing as "a systematic process of obtaining evidence related to the elements indicating economic events and evaluating them in

an objective manner for the purpose of confirming the degree of compliance of these elements with the objective standards, and then communicating the results of that to the concerned parties.”

Audit ethics is a set of ethical values and principles that every individual possesses and that represent the characteristics that must be present in ethical behavior.

Which each individual possesses, which represent the characteristics that must be present in the moral behavior of them (Abdul-Rahman Makhlid Sultan Areej Al-Matiwi, 2012, pg. 40).

It is a set of values, characteristics or principles that must be available in the ethical behavior of the auditor, such as honesty, justice, adherence to laws and standards, integrity, professional care, and a sense of responsibility. Nasr Ali, 2009, p. 22).

Manuel Velasquez is a prominent writer in the field of ethics The profession, professional ethics as “a study of ethical standards and how they are applied to the systems and institutions through which modern societies produce and distribute goods and services and to the people who work within them (Loutfi, 2008, p. 20).

Batson and Nef define professional ethics as the application of ethical standards to the structures, policies, systems, and decision-making processes that facilitate the production and distribution of goods and services and influence the treatment of people within an organization and in a larger society.

Ethics expresses a set of rules and principles that determine what is right and wrong behavior, and therefore accounting ethics is nothing but a set of standards and principles that dominate

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On accounting behavior, and related to what is right or wrong, and they represent guidelines for accountants in the performance of their professional work (Abdul-Wahhab, 1990, p. 38).

Ethics are ethical standards and standards that use the distinction of right from wrong, and in the field of accounting and auditing, the art of ethics serves as standards and standards for fraternal values and behaviors that govern the accounting honey that is implemented in the work environment. As for the pillars of ethical behavior in the work environment A person’s moral behavior is affected by several positive and negative influences, both internal and external, and many of these influences reach to overwhelm his basic character so that the new behavior becomes his creation and of course, and if any organization

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wants to build a clear and right work environment, it must establish clear laws, culture And basic pillars that start from the culture that maintains and disseminates its strategy in the company and work with individuals in it, and it has the conviction of its ability to apply and activate it, starting with it and passing through the working individuals and the work environment of this environment (Ibn Manzur, page 33).

Audit ethics are important principles of conduct associated with standards of good or bad conduct

Or the right behavior and the wrong behavior in the actions of individuals and groups, because these behavioral principles and moral values are the ones that govern the behavior of the individual or the group in distinguishing between right and wrong, to make the determinants of the decision-making process (Al-Sakarina, p. 44).

Through the previous definitions (prepared by the researcher, 2021), it can be said that the ethics of the profession includes the values, principles and beliefs that appear on the behavior of the individual, and it is the general practical framework that the professional should not give up during the performance of his duties, otherwise he is considered to violate the level of performance compared to his colleagues in the profession.

It revolves around four main axes: carrying out purposeful actions, not harming others, not being deceived in any dealings, and not being biased in any practices in favor of one party over the other.

1-1-1 Factors affecting moral behavior:

Ethics is greatly affected by social values and traditions, effective legislation and situational factors, and determines the manager's relations with working individuals and other individuals outside the company and the intention of interests in society, and by following the development of administrative thought, you find that management ethics often changed the nature of administrative work. Owners and concern for comfort, while the current trend focuses on concern for social responsibility and management ethics.

There are a number of variables and factors that affect the ethical behavior of the auditor: (Shehata El-Sayed and Abdel-Wahab Nasr Ali, 2009, pages 55-57) Legislation: means the State Constitution and all laws emanating from it, the system, rules and regulations of Civil Service The other looking at the work ethic, and this legislation a major role in the behavior of the auditor, as they It explains what is true and what is wrong, and what are the behaviors to be the auditor that are used by the direction of work Played, and this legislation is an important source of ethics in confiscating career, from Through the ethical controls and laws that define the auditor's work and behavior and urge him to adhere to ethics Virtuous work to improve work and provide great service.

2- Performance concept, financial performance

2-1 First, the concept of performance

The concept of the first performance: the effort exerted by an individual, a group, a machine or without, during a specified time. (Boucha Othman, Shantouf Masoud, and Bahmo Ismail, 2013-2014, pp. 13-14)

The second concept is performance: It is the desired results that the organization seeks to achieve, and it is also known as the results of the holistic activity practiced by the company,

and it determines the level of its achievement and the extent to which it exploits its resources and potentials, and it is used to know the competitive position of the company and to develop a basis for its survival and growth. (Boucha Othman, Shantouf Masoud, and Bahamo Ismail, 2013-2014, p. 15)

The concept of performance in its two dimensions of efficiency and effectiveness: where the performance of the institution is embodied in its ability to implement Its strategy and enables it to confront competitive forces, and that performance in the strategic field cannot be separated from competitiveness, and therefore it expresses the institution's ability to continue in the desired manner in an advanced competitive market, and this requires that one be efficient and effective.

Second, the concept of financial performance

The concept of the first financial performance: Financial performance is an expression of business management activities using financial measures

It is the main management that supports all the company's various activities. (Saleem Amari, 2015-2016, pp. 30-32)

The second concept of financial performance: as a measure of the extent to which goals are achieved through the use of financial measures. (Raqiya Ghazal, 2015, pp. 20-22)

The third concept of financial performance: it is to diagnose the financial position of the company to know the extent of its ability to create value,

And confronting the future by relying on budgets, the table of results accounts, and the attached tables, but it is useless if it does not take into account the economic conditions and the sector to which the company belongs. On this basis, the performance diagnosis is made by examining the profitability of the company and the rate of profit growth. (Raqiya Ghazal, 2015, pp. 23-24)

Through the foregoing, financial performance can be defined as follows: The extent to which the institution is able to optimally utilize its resources and resources in long and short term uses in order to create wealth.

2-1-1 areas of performance and its measurement

The business performance fields in specific fields and groups are considered the best in this field. Researchers define the fields of performance in the field of financial performance, the field of operational performance, and the field of organizational effectiveness, and they place Measures and indicators for each field to reflect performance within it, and the following shows each of these fields

fields, including the performance measures and indicators it contains. (Moayad Al-Fadl, 2009, pp. 25-27)

the financial performance:

The superiority of the organization over other organizations in the field of financial performance, guarantees you a strong competitive position,

Good value for access to Etihad Airways' best rates and financial links on a given financial body, the totals are:

- Profitability ratios: the ratios that measure the efficiency and effectiveness of the organization's management in generating profits through the efficient use of its assets.
- Liquidity ratios: a set of ratios assigned to measure the organization's ability to meet its short-term commitments.

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- Activity ratios or asset management: It is used to measure the organization's effectiveness in managing its assets and using its resources.
- Stock market ratios: a set of ratios designated to measure the organization's ability to achieve high performance that raises the market value of its shares.

The field of financial performance and my operations: The field of financial performance and my operations represents the middle link of business performance in Organizations, in addition to financial indicators, performance measures and operational indicators are relied upon

Such as market share, the introduction of new products, the quality of the product/service provided, the effectiveness of the marketing process, productivity, and other measures that are related to the level of performance of the organization's operations.

Relying on financial ratios only in evaluating performance gives an incomplete view of the organization,

Therefore, this method of measurement must be reinforced with non-financial performance measures to build an effective performance measurement system in the organization

The field of organizational effectiveness: The field of organizational effectiveness represents the broadest and comprehensive concept of business performance, which is

It includes the foundations of both financial and operational performance. If the field of organizational effectiveness covers the objectives of stakeholders in the organization, and finds appropriate measurements for the objectives of the various parties. Using the effectiveness approach in measuring performance, especially the strategic aspect of it, and believes that strategic performance is nothing but study and research. And a measure of the organization's effectiveness. Effectiveness refers to the achievement of goals, and it also means making sure that the use of available resources has led to the achievement of the desired goals, objectives and goals. Diversity and multiplicity of measures and indicators for measuring effectiveness, the most important of which are:

Growth in net profit, return on sales, level of business quality, Managers' orientations, degree of commitment to what is planned, level of senior management, clarity of work requirements, return on investment, employee satisfaction, responsibilities of department managers...

3- the dashboard in the economic institution:

Through this axis, we will try to get to know the dashboard by reviewing its concept, tools and stages of preparation, as well as its most important indicators, in addition to the general shape of the financial dashboard.

2-1 Concept of dashboard

There are many definitions of dashboard, and we will focus on the most important ones:

The dashboard is defined as a set of indicators chosen by the officials as criteria that indicate the extent to which they have achieved their goals. It also allows managers to know the status and development of a topic in the organization or a section of it.

Hence, the dashboard is prepared according to the relevant level of responsibility, strategic or practical, on the one hand, and on the other hand, according to the department or branch concerned in the institution, production, marketing or others, and each of these panels has its own indicators and uses. (Nasser Dadi Odun and others., 2004, pp. 15-16)

The dashboard can also be defined as a comprehensive document placed at the disposal of a specific official to achieve the established goals, allowing him in the short term to

continuously follow up on the organization he runs and the goals achieved, so it is a self-assessment tool for performance. The dashboard is an information system that allows permanent and rapid knowledge of the necessary data to monitor the organization's short-term progress and facilitate the performance of responsibilities in it.

Through the previous definitions, the following definition can be formulated: The dashboard is a management tool that gathers a set of indicators, whether financial or non-financial, that allows knowing the extent to which the objectives of the institution have been achieved and judging its actual performance in the short term.

2-1-1 Dashboard Tools

Considering the dashboard is a set of indicators, it is necessary to know the tools that show these indicators, and they can be summarized as follows: (Belhashimi Jalali Tariq, June 2006, pages 83-84)

- A- Ratios:** It is a relationship between two groups or two financial or quantitative elements, and in order for these ratios to play their role of assessment and leadership, they must express the truth and be simple and easy to comprehend, and there are many ratios that may be similar in meaning sometimes, and may not give a specific meaning at other times. Therefore, care must be taken in choosing ratios based on their components and the meanings they can give.
- B- The graphic representation:** it is more easy to understand and more expressive of the state of the development of the institution. The graphic representation is geometrical shapes expressing some ratios or tables, but this graphic representation costs a long time to prepare, which is not commensurate with the need to quickly present data. To take corrective actions as soon as possible, so relying on informational applications has an important role in this field.
- C- Tables:** This tool is the most used in dashboards, and is often the source of all other graphic and engineering tools, so it is an arrangement of information in the form of columns and rows, allowing to compare different information, whether it is a comparison between estimates and results achieved and thus extracting the differences or Comparison of time series or comparison of different ratios. Accordingly, choosing the best one of these tools over the other varies according to the nature of its users and their ability to absorb them.

2-1-2 Stages of preparing the dashboard and its indicators:

The dashboard is an effective tool in the management process. It gives an insight into the extent of achieving the set goals, measuring the development of activity and anticipating possible deviations. Therefore, the decisions taken are related to the quality of the indicators that the dashboard contains. Before identifying these indicators, the most important stages of preparing the dashboard must be reviewed.

Determining the tasks and positions of responsibilities: Before any official of the dashboard prepares his position or department, he must be familiar with his tasks that allow him to define his goals, as the evaluative role of the dashboard calls for defining the most accurate responsibilities and tasks

Determining the basic elements specific to the tasks: The responsibility of any center is determined based on determining the goal or sub-goals, so it is necessary to choose

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some basic elements that define or express these goals, as defining these elements must be in a way that allows the official of this center to follow up and achieving goals.

Determining standards: Determining the basic elements expressing the specific goals is not sufficient to monitor and lead the responsibility center, and for this it is necessary to develop standards that clarify the methods of measuring and determining these elements, and this requires accurate knowledge of responsibility centers and all stages of their work.

Choosing indicators: To measure the development of the specific criteria for the basic elements, it is necessary to choose indicators that allow us to do so. These indicators must be subject to a set of conditions, including:

- ♣ These indicators must be constant over time, meaning the use of standardized measurement methods over time;
- ♣ These indicators must be expressive, as the latter is not a goal in itself, but rather a means of monitoring responsibility centers, so it must be useful and easy to use;
- ♣ These indicators should be short and uncomplicated to be used with ease.

Financial dashboard format:

The shape of the financial dashboard can be summarized in general in the following form:

Table 01.: Financial dashboard format.

Indexs	Relation account	Actual Index value	Standard Index Value	deviation
Index01 Index02 Index03 ↓ IndexN				

Source: (Ben Kharouf Jalila, 2008-2009, pages 44-45)

Through the previous table, we note that it is necessary to compare the actual results achieved by the institution and a planned place during a certain period of time, and the deviation is extracted through the difference between what was actually achieved and the standard, and then an explanation must be given for the reason for the deviations and the extent of its impact on the results achieved by the institution.

Evaluating the financial performance through the dashboard, a case study of the Algerian Water Company, Adrar Unit, SPE (2018-2020).

Depending on the data obtained as a result of the financial analysis process for the Algerian Electricity Production Company for the cycles 2018, 2019 and 2020, we will try to prepare for the financial leadership of this company and extract deviations.

1 - The financial ratios used in the process of preparing the dashboard for the Algerian company for the production of electricity

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A - Funding ratios:

Table No. (03): Financing Ratios.

Ratios	Relation	2018	2019	2020
Ratio of fiancement Permanent	$RFP=CP/AF$	1,02	1,03	1,03
Ratio of fiancement propre	$RFP=CP_r/AF$,280	,250	,210
Ratio of autonomie financiér	$RAF=CP_r/D$,340	,300	,260
Ratio of capacite de remboursement	$RCR=AF/D$,740	,760	,790

Source: Prepared by the researcher based on the institution's documents.

We note through the results obtained for permanent financing that all ratios for the three years are greater than one, and this gives an explanation that the institution has positive working capital during the three years and has a margin of safety and that many fixed assets are given with short-term loans.

As for the percentage of private or self-financing in three years less than one, this means that the institution covers its fixed assets with its own money.

As for financial independence, we note that the ratios for all three years are positive, and this means that the institution has financial independence.

As for the ability to pay, it is greater than the optimal value of 0.5 and less than 1, meaning that there is less guarantee for third party debts

Profitability ratios:

Table No. (05): Profitability ratios

Ratios	Relation	2018	2019	2020
Ratio of economique rentabilition	$RE=Rex/A*100$	0.02	0,01	0,01
Ratio of fiancial rentabilition	$RF=(RN/CPr)*100$,090	,070	0.03
Ratio of commercial rentabilition	$RF=(RN/CA)*100$,160	,110	.060

Source: Prepared by the researcher based on the institution's documents.

The return on assets is positive and is optimal if it increases over time, which indicates that there is an improvement in the efficiency level of using and exploiting the assets of the institution for the institution the necessary efficiency and vice versa.

The financial profitability is positive and is optimal if it increases over time, which indicates that there is an improvement in the efficiency level of employing private funds and therefore there is a rise in the returns of the corporation's shares, which leads to enhancing the shareholders' confidence in the corporation and vice versa.

The commercial profitability is positive and is optimal if it increases over time, which indicates that the institution controls the various costs and burdens of its activity, which ultimately leads to a rise in its returns and vice versa.

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2- Financial dashboard for 2018 and 2019 cycles: This will be summarized in the following table:

Table No. (06): Financial dashboard for 2018 and 2019 cycles.

	Indexes	2018	2019	deviation
Ratio of fianancement	Ratio of fianancement Permanent	1.02	1.03	0.98%
	Ratio of fianancement propre	0.28	0.25	-10.71%
	Ratio of autonomie financiér	0.34	0.3	-11.76%
	Ratio of capacite de remboursement	0.74	0.76	2.7%
Ratio of general liquidity	Ratio of general liquidity	1.28	1.44	57.14%
	Ratio of reduced liquidity	0.58	1.32	127.58%
	Ratio of immediate liquidity	0.25	0.51	104%
Ratio of rentabiliation	Ratio of economique rentabiliation	0.02	0.01	-50%
	Ratio of financial rentabiliation	0.09	0.07	-22.22%
	Ratio of commercial rentabiliation	0.16	0.11	-31.25%

Source: prepared by the researcher.

We note from the above table that there is a positive and one negative deviation between the 2018 and 2019 cycles,

- As for the financing ratios, a positive deviation was recorded in both the permanent financing ratio and the ability to pay, as for the private financing and financial independence ratio, a negative deviation was recorded, due to the recorded decrease in both the private financing ratios and the financial independence ratio.
- As for the liquidity ratios, a positive deviation was recorded in all ratios, due to the increase recorded in all liquidity ratios in the 2018 cycle, which is a good indicator.
- With regard to the profitability ratios, a negative deviation was recorded, as this is due to the decrease recorded in all profitability ratios in the 2019 cycle compared to the 2020 cycle.

3- The financial dashboard for the 2019 and 2020 sessions: We will review it in the following table:

Table No. (07): Financial Dashboard for 2019 and 2020 Cycles

	Indexes	2019	2020	deviation
Ratio of fianancement	Ratio of fianancement Permanent	1.03	1.03	0.98%
	Ratio of fianancement propre	0.21	0.25	-10.71%
	Ratio of autonomie financiér	0.26	0.3	-11.76%
	Ratio of capacite de remboursement	0.79	0.76	2.7%
Ratio of general liquidity	Ratio of general liquidity	2.94	1.44	57.14%
	Ratio of reduced liquidity	2.54	1.32	127.58%
	Ratio of immediate liquidity	1.37	0.51	104%
Ratio of rentabilitation	Ratio of economique rentabilitation	0.02	0.01	-50%
	Ratio of fianancial rentabilitation	0.09	0.07	-22.22%
	Ratio of commercial rentabilitation	0.16	0.11	-31.25%

Source: prepared by the researcher.

Through the previous table, the following observations can be recorded:

- A negative deviation was recorded in the financing ratios due to the deviation recorded in each of the private financing ratios and the financial independence ratio.
- As for the liquidity ratio, a positive deviation was recorded, which is a good indication of the development in this ratio in the 2019 cycle compared to the 2020 cycle.
- As for the profitability ratio, a negative deviation was recorded, which is not far from the deviation recorded in the 2019 cycle, which indicates the decline recorded in the profitability ratios in the 2020 cycle..
- Professional ethics are defined as a set of principles and values that individuals and groups abide by during the performance of their professional responsibilities and duties.

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- The rules of conduct of the external audit profession are summarized in integrity, objectivity, professional confidentiality, competence and professional care, and professional conduct.

B - Liquidity Ratios: Table No. (04): Liquidity Ratios.

Ratios	Relation	2018	2019	2020
Ratio of general liquidity	$RLG=AC+DCT$	1,28	1,44	2,94
Ratio of reduced liquidity	$RLR=(R+Ds)/DCT$,580	1,320	2,540
Ratio of immediate liquidity	$RLT=Ds/DCT$,250	,510	1,370

Source: Prepared by the researcher based on the institution's documents.

We note that the general liquidity ratio for the three years is greater than 1, which means that the institution has short-term solvency and is able to pay its short-term debts using its current assets.

We note that the shortened liquidity ratio for the year 2018 belongs to the optimal value (0.4-0.6), and this indicates the institution's ability to pay its short-term debts based on rights and ready values, unlike the years 2019 and 2020.

We also note that the current instant liquidity ratio for the years 2018 and 2019 belongs to the optimal value (0.2-0.3), and this indicates that the institution is able to pay its short-term debts by relying only on its ready values, unlike the year 2020.

Conclusion:

By addressing the issue of audit ethics and its impact on financial performance using the dashboard,

In this study, it was an attempt to reconcile the theoretical aspect that pertains to each of the auditing profession's ethics from definition, types and objectives, and financial performance from its definition and detail, and the dashboard from defining and mentioning the characteristics that must be available in the dashboard in order to be of quality, and the practical aspect in which d Study the direct and indirect impact of the ethics of the audit profession on the financial performance by relying on one of the management control tools, which is the dashboard, and the process of evaluating the financial performance is a method through which the activity of the economic institution can be monitored, And take various decisions that would work to achieve the goals of the institution efficiently and effectively, given that the financial aspect of the institution is of great importance because of its impact on the future of the institution and the continuation of its activity.

Where the financial analyst uses a set of methods and methods, where the dashboard is a modern and effective tool in the process of evaluating the financial performance in an economic institution. We have transformed, through this paper, to prove this through a case study of the Algerian Water Company, Unit Adrar 2018-2020

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