The Impact of the External Auditor's Qualitative Specialization on the Efficiency of the Audit Process, Field Study

Phd. Abdelmoumen TANI
Laboratory of Sustainable Local Development
University Yahia Fares, Medea, Algeria
tani.abdelmoumen@univ-medea.dz

Pr. Brahim MEZIOUD
Laboratory of Sustainable Local Development
University Yahia Fares, Medea, Algeria
mezioud_p@yahoo.com

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Abstract :
The study aimed to survey the views of a sample of external auditors who work in Medea and Bouira about the qualitative specialization contribution in improving audit process efficiency. The questionnaire was designed to collect the necessary data from the study sample to test its hypotheses. The sample of the study consisted of (32) external auditors, who were drawn from the population by using a random sample. Several statistical techniques were used including descriptive statistics and inferential statistics. The study concluded that the qualitative specialization of auditors improves the efficiency of the audit process.
Key Words: Qualitative specialization , Sectoral specialization, Professional specialty, External audit, Audit efficiency.

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* Corresponding author: TANI Abdelmoumen (*tani.abdelmoumen@univ-medea.dz*)

Introduction

As a result of the complexity of the nature and characteristics of the industrial sectors in the contemporary business environment, recent trends in the audit profession focus on the importance of the specific specialization of the external auditor, where it comes to represent the expertise, skills and specialized and practical skills accumulated by specialized auditors, enabling auditors to link themselves with the specific characteristics of their clients and their specific needs.

Achieving efficiency in professional performance provided by the auditor requires reaching the objectives by providing his services that are commensurate with generally accepted and recognized professional standards while reducing performance costs.Therefore, the auditor's specialization in the field of a specific industrial sector (activity) is the best way to improve the level of awareness and familiarity with the nature and operations of the operational activities of the business establishments subject to auditing, in which this level of awareness and knowledge is somewhat close to the level of understanding of the specialized workers in those activities.

Through the above, the Statement of Problem of the study, which has been formulated as follows: ***Does the specific specialization of the external auditor contribute toraising the efficiency of the audit process in Medea and Bouira?***

The Statement of Problem is divided into the following sub-questions:

- Is there an awareness of the importance of qualitative specialization with external auditors in Medea and Bouira?
- Does the specific specialization of the external auditor affect the efficiency of the audit process from the perspective of audit offices in Medea and Bouira?

Hypotheses: As a pre-answer to the questions, the following hypotheses have been formulated:

- There is an awareness of the importance of qualitative specialization with external auditors of Medea and Bouira.
- The specific specialization of the external auditor contributes to raising the efficiency of the audit process from the point of view of external auditors in of Medea and Bouira.

The importance of the study: The external auditor's recognition of the impact of its external qualitative specialization on the efficiency of the audit process will lead external auditors to pay attention to the specialty in order to reduce audit costs, as well as optimize the resources available to each office in an effort to distinguish the audit services provided and to improve their quality.

Study objectives: The study seeks to achieve a number of objectives, the most important are:

- Determine the concept of the qualitative specialization of the external auditor.
- Highlight the efficiency of the audit process.
- Identify the role played by the specific specialization of the external auditor in raising the efficiency of the audit process in the studied environment.

Study methodology: The study relied on the modern scientific method, which is based on Deduction and Induction and what it contains in terms of identifying the problem and its variables, reviewing accounting literature, identifying tools for collecting data and information, analyzing the data obtained, testing the study hypotheses, and reaching the results, by following the following steps:

- Review the accounting literature related to the specific specialization of the auditor and the efficiency of the audit.
- Identify the variables of the study, the independent variable (qualitative specialization) , and the dependent variable (audit efficiency) in general, where the researchers derived the study hypotheses by informing them about the theoretical framework related to the study variables.

-The questionnaire was used as a means of collecting data from the study sample needed to measure study variables.

-The data obtained were categorized, tabulated, and analyzed using appropriate statistical software and techniques to reach the results.

Previous studies:

- Study of (Bills, Jeter,Stein,2014): Auditor Industry Specialization and Evidence of Cost Efficiencies in Homogenous Industries.

The study aimed to test whether industrial specialization benefits the auditors in achieving economies of scale in their professional activity in homogeneous industries, considering that the audit of similar companies generates sufficient experience for the auditor to shorten many audit procedures and thus achieve cost efficiency (cost reduction), the study used sample data of companies reached 23,852 companies during the period 2004-2009, which were calculated by specialized auditing offices, and using regression analysis.(Therefore), the study found that homogeneous companies to accept the auditor at a lower fee than the auditors who audit heterogeneous companies. The study emphasized that cost efficiency is not a substitute for the quality of the audit, both of which are necessary for the auditor and for the companies audited.

- Study of (Zuo& Guan,2014): The Association of Audit Firm Size and Industry Specialization on Earnings Management: Evidence in China.

The study aimed to show the relationship between the size of the auditing company and the professional specialization of the auditor on profit management in the Chinese market between 2008 and 2011, based on (its) background and institutional characteristics. The Chinese stock market is one of the most volatile and speculative in the world as it grows rapidly. By testing the study model, I concluded that there are shortcomings in the expertise of auditing companies in the field of professional specialization in both China and abroad. Besides, the size of the audit company is largely correlated with profit management, especially with increased income, also there is no big significant correlation between profit management and professional specialization, and the existence of an inverse correlation between them in companies that have profit management, especially in the field of income reduction.(Therefore), the study recommended that China should promote improved audit quality and ensure that the policy of "auditing companies become bigger and stronger." Professional specialization must also be taken care of as a necessary and urgent strategy.

- Study of (Cassell Hunt, Ganapathi S, Rowe,2018): The Hidden Risk of Auditor Industry Specialization: Evidence from the Financial Crisis.

The study aims to identify the situations in which specialization in the field of auditing is better defined as the auditor's focus in a particular industry. As we develop expectations about whether the auditor's concentration in a particular industry is detrimental to audit results in stable environments, we have tested our expectations by investigating the effects of the recent financial crisis on customer audits from the banking industry. In the period leading up to the financial crisis, the banking auditor industry's specialization is linked to higher audit quality and timely audits. However, during the financial crisis, the results suggest that the specialization of the audited banking industry is associated with lower quality of audits and fewer timely audits. Collectively, our results suggest that the audit industry's specialization can be detrimental in certain circumstances, and audit

firms and regulators should consider whether the audit market, audit firms, or audit offices have become more specialized in dealing with resource allocation problems faced by crises.

- Study of (Waleed Khalid Salih,2019) : Does Auditor Objectivity Impact on the Relationship Between Information Technology and Efficiency and Effectiveness of Auditing: Evidence from Iraq.

This work aims to determine the impact of INFORMATION technology on the effectiveness and competence of auditors in the context of non-profit organizations in Iraq. Also, to investigate the impact of competence on the relationship between IT and the effectiveness and efficiency of the audit process. The targets of this work are the auditors of Iraqi non-profit organizations. A further 354 questionnaires were sent to participants, however, only 262 were returned and considered applying for this work, and SPSS 24 was used to examine the search form. The data was processed using several statistical techniques, and the study found that there was a significant impact on the objectivity of auditors due to their role as a mediator in the relationship between IT and non-profit audit institutions. The results also confirmed that auditors are required to upgrade their knowledge against computerized information systems to plan, direct, supervise, and review tasks. The implications of these results in this work are important for managers and auditors, while providing insights and encouraging evaluation of computerized accounting systems.

I. The theoretical framework of the study:

1. The concept of qualitative specialization:

Specialization in the field of auditing is mentioned in previous studies and research in many terms, including industrial specialization, sectorial specialization, Qualitative specialization, professional specialization, specialization of client activity, and this multiplicity of the term does not mean that there are differences in the concept and content of specialization in audit, as it refers to the basic activity of the client whether commercial, industrial, agricultural or service, Thus we have relied in this study on the term specialization of quality.

Bonner sees the auditor's qualitative specialty, as a result of the direction and interest in auditing customers of a particular industry or performing specific tasks for them(Lewis, 1990, p. 02), he defines it (Stein), as a means that enables the auditor to know full and in-depth the customer's industry, thus facilitating him to provide excellent audit services to clients from one sector of the highest quality services that can be provided by a non-industry auditor (Stein Mike, 2007). (Solomon, Michael), the specialist auditor, is a specialist auditor who focuses heavily on having experience, training and knowledge in a particular industry(Ira, Shields, & Whittington, 1999, pp. 191-208) .

It can be said that the specific specialization of the external auditor is to possess a set of knowledge, techniques and skills in a particular field or sector, allowing him to perform auditing services for organizations belonging to a single industrial sector or activity, thereby enhancing his knowledge and experience regarding the nature of these operations.

The specific specialization of the auditor continues to receive considerable attention in the literature and modern economic studies (e.g., Alnoor, Samuel 2009/ /Steven, Debra 2011 Sansaloni, Stefani 2018), this reflects the importance that clients attach to professional specialization in auditing.

80% of companies consider industry experience or professional specialization to be an important factor in the selection of auditors(Steven F. Cahan, 2011, pp. 191-192) .

2. The importance of the specific specialization of the external auditor:

It can be summarized as follows:

Scott & Gist 2013 sees that understanding the client industry reinforces the professional auditor's doubts about the auditor's proper recognition and evaluation of transactions and events related to the industry, and audit offices seek to specialize in some industries to provide better quality services to their customers(Winifred D, 2013, p. 709) **.**

Carcello & Nagy 2004 also explained the positive benefits of following the auditor's qualitative specialization strategy in reducing financial fraud, emphasizing the negative (reverse) relationship between the specific specialization of the auditor and the distortion and manipulation of financial statements by the audited company management(Joseph V. Carcello, 2004, p. 651) .

The Jerry & Liu 2013 study acknowledged a correlation between the autonomy of boards and profit management for companies that have been audited by specialists other than their counterparts that have been audited by non-specialists(Jerry Sun, 2013, p. 45), Zuo & Guan 2014 concluded that there is an inverse correlation between qualitative specialization and profit management in companies that have profit management, particularly in income reduction(Lingyan Zuo, 2014) .

The Bills, Jeter, Stein, 2014 study reported that specialized auditors benefited from economies of scale and cost savings, allowing them to achieve cost efficiency when serving customers inhomogeneousand complex industries without compromising service quality(Kenneth L. Bills, 2014, p. 1721).

3. Audit efficiency:

The efficiency of the audit process is one of the most important factors that organizations focus on when requesting audit services, where efficiency is generally seen as the extent to which the objectives of the project are achieved in various areas, while the efficiency of the audit process is seen by the researchers as the best use of the resources available by the auditor during the performance of the audit to achieve the objectives of the audit process, as classified by Zabihollah2009 to four competencies as follows(Rezaee, 2009, p. 256)**:**

- Professionalism: The first general standard of so-called generally accepted audit standards (GAAS) requires the auditor to have the professional training and competence necessary to conduct the audit.

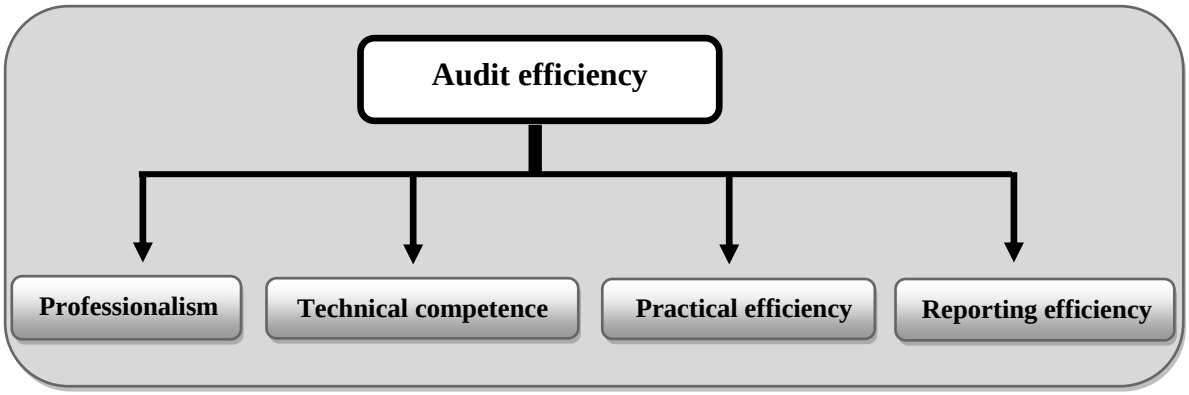
-Technical competence: Refers to the auditor's knowledge of relevant professional standards, rules, laws and regulations as well as the technical understanding of the

customer industry and business sector, corporategovernance, financial reporting process and internal control in effective auditing.

- Practical efficiency: Relates to the ability of the auditor to select appropriate procedures to gather sufficient profs at the various stages of its implementation of the audit process.

- Reporting efficiency: Refers to the auditor's ability and willingness to detect and report material deviations.

Figure 01: Shows the components of audit efficiency.



Source: Prepared by the researchers based on: Zabihollah Rezaee, Corporate Governance and Ethics, ,john wiley & sons, United States,2009,p256**.**

Through the above it can be said that the efficiency of the audit process is achieved through the interaction of a set of requirements that constitute efficiency (professional, technical, practical, reporting) and are gradual, starting with the qualification of the auditor and his ability to practice audit through his cognitive composition and obtaining the professional certificate authorized to practice the profession, and then his knowledge of the most important technical aspects related to the stages of the audit process such as the laws and regulations governing the profession as well as related to the institution under audit, and then its development and use of appropriate procedures and tests during the audit stages, and up to reaching the disclosure process. Physical deviations that he may find and report.

II. Field study:

1. Study tool:

The questionnaire was used as a means of collecting data from the study sample items, consisting of two parts, the first of which was devoted to describing the researchers in terms of personal and professional characteristics (scientific qualification, scientific specialization, profession, professional experience).

The second part is divided into two axes, the first includes 14 questions concerning the importance of the specific specialization of the external auditor (independent variable), However the second axis contains 11 questions centered on the efficiency of the audit process (the dependent variable).

2. Community and sample study:

The study community included audit offices that are active in Medea and Bouira during the 2020 season where the total number of these offices was sixty-two (62) offices, and distributed (35) forms included (35) offices which the researcher was able to communicate, where The number of recovered and valid forms (32) was 32, thus the rate of usable response in this study is (91.42%), and this community was targeted to answer the statement of problem regarding the extent to which the specific specialization of the auditor contribution in improving the efficiency of the audit process.

3. Questionnaire stability test:

To test the stability of the questionnaire we used the statistical indicator (alpha Cronbach), the following table shows that the stability factor is high 89.5%, which is quite greater than 60%, which was calculated through the following mathematical relationship(Ritter, 2010, p. 07)**:**

$$\alpha = K/(K-1)\left[1-(\sum \sigma_k^2 / \sigma_{total}^2)\right]$$

K : Number of items;

$\sum \sigma_k^2$: The total differences of the item K ; σ_{total}^2 : Total grade variation.

Table1 : « Shows the questionnaire stability factor (alpha cronbach)».

Cronbach's Alpha	N of Items
,895	20

Source: Prepared by the researchers based on the questionnaire and spss program**.**

4. Internal consistency:

This type of test requires the calculation of the correlation coefficient(sperman) between the average of each of the words of the axes studied and the overall average of each axis.

- **For the first axis:**

r_{QS_i,T_1} : Sperman coefficient between the first axis questions (QS_i) and the first axis (T_1)

where: (i) it is the guide to the question $i = \overline{1,14}$, there are 14 questions in the first axis (T_1).

Through the results of the table 01 (Appendix) we note that there is a statistically significant moral correlation between the first axis questions (QS_i) and the first axis (T_1), which means an internal consistency between the first axis questions (QS_i) and the first axis (T_1).

- **For the second axis:**

r_{QE_i,T_2} : Sperman coefficient between the second axis questions (QE_i) and the second axis (T_2).

where: (i) it is the guide to the question $i = \overline{1,11}$, there are 11 questions in the second axis (T_2).

Through the results of the table 02 (Appendix) we note that there is a statistically significant correlation between the second axis questions (QE_i) and the second axis (T_2), which means an internal consistency between the second axis questions (QE_i) and the second axis (T_2).

5. The internal consistency of the survey axes (constructive honesty):

Table2: « Demonstrates the internal consistency of the questionnaire axes».

	Axes	correlation coefficient	level of significance
01	The importance of the specific (professional) specialization of the external auditor.	0,921	0,00
02	The efficiency of the audit process.	0,668	0,00

Source: Prepared by the researchers based on the questionnaire and spss program**.**

After ensuring that all questions are fully consistent with the axes, the consistency of the axes with the questionnaire as a whole, which is called construct validity, is clearly demonstrated by table (2) that the first axis on the importance of the specific specialization of the external auditor is the axis with the strongest link (0,921) followed by the second axis (0,668). The central significance of the study was lower than the approved indication level (0.01) and (0.05), which indicates a construct validity of the study tool.

6. Normality distribution:

The researchers used the Natural Distribution Test Smirnov Kolmogorov to ensure that the distribution of sample members is normal and the results have added:

Table3 : « Shows the results of the normality distribution».

N	Mean	Std. Deviation	Kolmogorov-Smirnov Z	Sig
32	1,469	0,330	0,135	0,146

Source: Prepared by the researchers based on the questionnaire and spss program**.**

Table (3) above shows the distribution pattern for the study sample of 32 questionnaires, based on the test results and the level of significance that took the value (0,146) and is greater than the approved significance level (0.05), so it can be said that the distribution pattern on which the data is based is the normality distribution.

7. Test hypotheses:

7.1. The first hypothesis:

(It) was assumed that "there is an awareness of the importance of qualitative specialization among external auditors of Medea and Bouira", we will examine the validity or error of this hypothesis as follows:

To test the hypothesis, one sample T-test was used at the level of the (α) sig 05% as follows:

- The Nul hypothesis: there is no awareness of the importance of qualitative specialization among external auditors of Medea and Bouira;
- Alternative hypothesis: There is an awareness of the importance of qualitative specialization among external auditors of Medea and Bouira.

After the test, we get the following table:

Table4 : « T-test for a simple sample on the importance of qualitative specialization among outgoing auditors in Medea and Bouira ».

	T grade	Degree of freedom	Sig(α)	Mean
T1	-5,049	31	0,000	1,5357

Source: Prepared by the researchers based on the questionnaire and spss program**.**

Table No. (4) gives us the results of the T-test for the average awareness of the importance of qualitative specialization among external auditors of Medea and Bouira, where we note that the arithmetic average was 1,5357 which is greater than 1 which indicates that the general trend of the sample members of the study is ok about this axis. In addition, the value of T calculated in absolute terms was 5,049 greater than the t-scale value of 1.68, with a level of 0.00 significance of less than 05%, and therefore the Nul hypothesis is rejected and the alternative hypothesis is accepted. I have auditors outside the states of Medea and Bouira."

7.2. The second hypothesis:

was assumed that "the qualitative specialization of the external auditor contributes to raising the efficiency of the audit process from the point of view of external auditors of Medea and Bouira", and we will examine the validity or error of this hypothesis as follows:

To test the hypothesis, one sample T-testwas used at the level of the (α) sig 05% as follows:

- The Nul hypothesis: The qualitative specialization of the external auditor does not contribute to raising the efficiency of the audit process from the point of view of external auditors of Medea and Bouira.
- Alternative hypothesis: The specific specialization of the external auditor contributes to raising the efficiency of the audit process from external auditors of Medea and Bouira, and after the testing we get the following table:

Table5 : « T-sample simple test on the contribution of external auditor's qualitative specialization to raising the efficiency of the audit process from external auditors of Medea and Bouira».

	T grade	Degree of freedom	Sig(α)	Mean
T2	-12,399	31	0,000	1,4034

Source: Prepared by the researchers based on the questionnaire and spss program**.**

Table No. (5) gives us the results of the T-test for the average contribution of the qualitative specialization of the external auditor in raising the efficiency of the

audit process from the point of view of external auditors of Medea and Bouira, where we note that the arithmetic average was 1,4034 which is greater than 1 which indicates that the trend, In addition, the value of T calculated in absolute value was 12,399 greater than the t-scale value of 1.68, with a level of 0.00 significance, which is less than 05%, therefore the Nul hypothesis is rejected and accepted. The alternative hypothesis" the specific specialization of the external auditor contributes to raising the efficiency of the audit process from the point of view of external auditors of Medea and Bouira**.**

8. Analysis of differences in personal variables:

To test the possibility of statistically significant differences in the respondents of the study sample due to personal variables, we test the anova monocontrast, which can be calculated according to the following mathematical relationship:

$$F_C = \left\{ \frac{v_{between}}{v_{within}} \rightarrow F^{\alpha=0.05}_{(p-1),(n-p)} \,/\, v_{between} = \frac{S_{between}}{p-1} ; v_{within} = \frac{S_{within}}{(n-p)} \right\}$$

Where: $v_{between}$: The difference of answers of the respondents between groups, which represents the sum of the answer boxes $S_{between}$ divided by the degree of freedom ($p-1$).and v_{within} : the variation of the answers of the respondents within the groups and its value is calculated by dividing the sum of the answer boxes of the interrogators $S_{between}$ by $(n-p)$ the degree of freedom. (p: number of groups, n:Number of interrogators).

Table 6 : « F test results for the effect of variable scientific qualification on the opinions of the sample about the contribution of the qualitative specialization of the external auditor in raising the efficiency of the audit process».

Variable	Source of variance	Sum of Squares	df	Mean Squares	F	Sig
Scientific qualification	between groups	0.754	3	0.251	1.812	0.168
	within groups	3.885	28	0.139		
	Total	4.639	31			

Source: Prepared by the researchers based on the questionnaire and spss program**.**

It is clear from table (6) that the calculated F value of the axes as a whole is 1.812, which is lower than the F value of 2.95, and the level of indication of 0.168, which is higher than the indicative level of 0.05, indicating that there are no differences between the respondents' responses on the contribution of the external auditor's qualitative specialization in raising the efficiency of the audit process due to the scientific qualification.

Table7 : « The results of the F test show the effect of the variable scientific specialization on the opinions of the sample on the contribution of the qualitative specialization of the external auditor to raising the efficiency of the audit process».

Variable	Source of variance	Sum of Squares	df	Mean Squares	F	Sig
Scientific specialization	between groups	0.591	3	0.197	1.363	0.274
	within groups	4.048	28	0.145		
	Total	4.639	31			

Source: Prepared by the researchers based on the questionnaire and spss program**.**

It is clear from table (7) that the calculated F value of the axes as a whole is 1.363, which is lower than the q2.95 F value, and the level of significance of 0.274 is greater than the indicative level of 0.05, indicating that there are no differences between the respondents' responses on the contribution of the external auditor's qualitative specialization in raising the efficiency of the audit process due to the scientific specialization.

Table 8 : « The results of the F test show the effect of the career variable on the sample's opinions on the contribution of the external auditor's qualitative specialization to the efficiency of the audit process».

Variable	Source of variance	Sum of Squares	df	Mean Squares	F	Sig
Profession	between groups	0.772	1	0.772	5.990	0.20
	within groups	3.867	30	0.129		
	Total	4.639	31			

Source: Prepared by the researchers based on the questionnaire and spss program**.**

It is clear from table (8) that the calculated F value of the axes as a whole is 5.990, which is greater than the Tabulated F value, 4.17 and the 0.20 indicative level, which is greater than the indicative level of 0.05, indicating that there are differences between the respondents' responses on the contribution of the external auditor's qualitative specialization to the efficiency of the audit process attributable to the profession.

Table 9: « The results of the F test show the impact of the variable of professional experience on the opinions of the sample on the contribution of the qualitative specialization of the external auditor to the efficiency of the audit process».

Variable	Source of variance	Sum of Squares	df	Mean Squares	F	Sig
Professional experience	between groups	0.873	3	0.291	2.163	0.115
	within groups	3.766	28	0.135		
	Total	4.639	31			

Source: Prepared by the researchers based on the questionnaire and spss program**.**

It is clear from table (9) that the calculated F value of the axes as a whole is 2.163, which is lower than the2.95 F Tabulated value, and the level of significance of 0.115 is higher than the approved indicative level of 0.05, indicating that there are no differences between the respondents' responses on the contribution of the external auditor's qualitative specialization to the efficiency of the audit process due to professional experience.

Conclusion:

The study exposed the relationship between the specific specialization of the external auditor and the efficiency of the audit process in the states of Medea and Bouira, Therefore through the data collected and analyzed and test hypotheses the study reached the following results**:**

- Auditors working in Medea and Bouira states are aware of the importance of the specific specialization of the external auditor through the approval of the respondents (90.6%) that specialized audit offices in specific sectors facilitate the audit process and distinguish their services.
- The auditors' awareness of the importance of the specific specialization of the external auditor as one of the modern features, which helps to enhance the reputation of the auditor, which increases the efficiency of the audit process by providing high-quality services, which is approved by (71.9%) of the respondents, which corresponds to the study (Scott & Gist 2013), which contributes to the level of competitiveness among the audit offices and this offering approved by (65.6%) from the sample of the study.
- Qualitative specialization helps to detect profit management cases (creative accounting) which corresponds to the study (Zuo& Guan,2014), which contributes to reducing financial fraud and avoiding financial stumbles at the short and medium level, which corresponds to the study (Carcello & Nagy2004).
- The consensus of the respondents that qualitative specialization helps to identify the nature and scope of the resources necessary to accomplish the task by agreeing to the aforementioned statement (68.6%) This contributes to reducing the costs of auditing and achieving economies of scale, which is consistent with the study (Bills, Jeter, Stein,2014).
- Hiring specialized IT auditors to complete the audit task in a timely manner helps to increase the efficiency of the audit process and this was approved (87.5%) From the sample of the study, specialized auditors are interested in upgrading their knowledge of computerized information systems to plan, direct, supervise and review tasks, which is consistent with the study (Waleed Khalid Salih, 2019).
- The consensus of the respondents not to pay attention to the importance of the qualitative specialization of the external auditor by the bodies overseeing the profession of external audit in Algeria, where 46.9% agreed There is an interest in the importance of the qualitative specialization of the external auditor by the bodies overseeing the profession of external auditing in Algeria.

The external auditing profession plays an important and effective role to serve many parties related to financial statements, as the establishment of confidence in

financial statements is one of its most important objectives, therefore many professional organizations sought to focus on the specific specialization of the auditor, as it is one of the important features in an environment characterized by technological development and the large size of institutions and the complexity of their tasks, in an effort to achieve the efficiency of the audit process and in an effort to ensure the minimum quality of audit.(Furthermore), raising the efficiency of the audit process in the states of Medea and Bouira from the perspective of practitioners in the two states, where the study was divided into two parts, the first of which we attempted to identify the most theoretical aspects of the subject and related to the variables of the study, whereas the second part of the study included the practical aspect, through which we addressed a field study through a questionnaire to collect information from the sample of the study on the contribution of the qualitative specialization of the external auditor in raising the efficiency of the audit process.

Based on the findings, a set of recommendations can be made, the most important of which are:

- Encouraging audit offices to specialize in auditing, as well as increasing the degree of specialization among these offices for their benefits and positive impact on the quality of audit services.
- The attention of audit offices to the good training of the individuals working in them in order to increase their technical qualifications and focus on practical training in the fields of specialization in order to train specialized auditors, which contributes to raising the efficiency of the audit services provided.
- Inform all those interested in the audit process of the importance of the qualitative specialization of the external auditor and make it the appropriate standard when selecting the auditor, by issuing professional bulletins to educate the auditors and conducting seminars and lectures called for by the stakeholders.
- Giving Attention to the qualitative specialization in auditing by the bodies overseeing the auditing profession in Algeria through the development of legal requirements that encourage audit offices to specialize.

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Appendices:

Table01: « Sperman coefficient between the first axis questions and the first axis».

	r_{QS_1,T_1}	r_{QS_2,T_1}	r_{QS_3,T_1}	r_{QS_4,T_1}	r_{QS_5,T_1}	r_{QS_6,T_1}	r_{QS_7,T_1}	r_{QS_8,T_1}	r_{QS_9,T_1}	r_{QS_{10},T_1}	r_{QS_{11},T_1}	r_{QS_{12},T_1}	r_{QS_{13},T_1}	r_{QS_{14},T_1}
القيمة المعنوية	0.349	0.481	0.458	0.805	0.638	0.776	0.559	0.870	0.359	0.539	0.512	0.738	0.692	0.777
sig	0.050	0.005	0.008	0.000	0.000	0.000	0.001	0.000	0.044	0.001	0.003	0.000	0.000	0.000

Source: Prepared by the researchers based on the questionnaire and spss program**.**

Table 02: « Sperman coefficient between the first axis questions and the the second axis ».

	r_{QE_1,T_2}	r_{QE_2,T_2}	r_{QE_3,T_2}	r_{QE_4,T_2}	r_{QE_5,T_2}	r_{QE_6,T_2}	r_{QE_7,T_2}	r_{QE_8,T_2}	r_{QE_9,T_2}	r_{QE_{10},T_2}	r_{QE_{11},T_2}
القيمة المعنوية	0.480	0.482	0.147	0.509	0.255	0.407	0.245	0.496	0.274	0.690	0.611
sig	0.005	0.005	0.422	0.003	0.159	0.021	0.177	0.004	0.129	0.000	0.000

Source: Prepared by the researchers based on the questionnaire and spss program**.**