

Professional Bodies Supervising the Auditing Profession in Palestine: Its Challenges and Developments

الهيئات المهنية المشرفة على مهنة تدقيق الحسابات في فلسطين: تحدياتها وتطوراتها

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Received in	2020-03-13	accepted in	2020-11-18
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Abstract

The Purpose of this study is to provide new insights on developing professional bodies in Palestine and indicate the role played by these bodies through the attempt of formulate local Palestinian auditing standards and analyze the ethics education supervised by it, and then indicate the role played by the affiliate committees of auditing.

The study concluded that the professional bodies must develop the work by drafting, renewing and updating local standards and contribute to set specific criteria for entry into the profession in terms of scientific qualification and practical skills and act as direct groups to influence the drafting of laws and policies affecting the profession. The study recommended that the Palestinian legislator should consider the necessity of formulating national auditing standards and give the committees executive powers to take decisions related to the profession.

Key Words:

Professional Bodies; Auditing Profession; Auditing Standards; Palestine.

المخلص

الغرض من هذه الدراسة هو تقديم رؤى جديدة حول تطوير الهيئات المهنية في فلسطين، عن طريق طرح الدور الذي تلعبه هذه الهيئات من خلال محاولة صياغة معايير تدقيق محلية فلسطينية وتحليل أخلاقيات المهنة التي تشرف عليها، والإشارة لدور اللجان التابعة لها.

خلصت الدراسة إلى أنه يجب على الهيئات المهنية تطوير العمل من خلال صياغة وتجديد وتحديث المعايير المعمول بها والمساهمة في وضع معايير محددة للدخول في المهنة من خلال دعم المؤهلات العلمية والمهارات العملية والعمل كمجموعات مباشرة للتأثير على صياغة القوانين والسياسات التي تؤثر على المهنة، كما وأوصت الدراسة بأن ينظر المشرع الفلسطيني في ضرورة صياغة معايير تدقيق وطنية ومنح اللجان سلطات تنفيذية لاتخاذ القرارات المتعلقة بالمهنة.

الكلمات المفتاحية : الهيئات المهنية؛ مهنة التدقيق؛ معايير التدقيق؛ فلسطين.

1. Introduction

The global development in the field of accounting and auditing have led to the guidance of those interested in this profession to a greater understanding of its organizers and employees, especially the organizations and professional bodies that supervise this profession, in order to reach higher levels in the practical aspect. Standards that shape the framework of the professionals and guide their actions, and their issuance helps to meet some of the expectations of society about the role and responsibilities of the auditor.

The professional bodies have contributed to preserve the independence of auditors and ensuring their protection and applying the standards of professional supervision as a way to improve the auditing profession. The aim of these bodies is to develop and facilitate the dissemination of scientific and technical information and their continuous exchange between accountants and auditors through scientific meetings, these bodies can play an important role in regulating the work of the auditors by reformulating the international auditing standards in accordance with the local environment, as well as supervising the auditors work to provide additional security for clients.

As we know the most important international organizations are The American Institute of Certified Public Accountants (AICPA), which initiated auditing standards since 1939, and the International Federation of Accountants (IFAC), which was established in 1977 and includes several committees such as the Education Committee, the Ethics Committee and the Financial and Administrative Accounting Committee.

Through this research, we will try to consider ways to develop professional bodies to advance the audit profession in Palestine.

1.1 Problem of the study

The problem of the study stems from keeping pace with recent global developments and its locations to assess audit profession through consideration of professional bodies and organizations, so attention has been given to those bodies in view of the effective role they play in many countries, whether at the local, regional or international level, so that we can formulate our research problem in the following key question:

What are the ways to develop professional bodies to promote the auditing profession in Palestine?.

This key question is divided by a number of questions that affect all aspects of this research, the most important of which are the following:

* What is the role of drafting, renewing and updating standards in the development of the work of professional bodies?

* How can activate the Ethics education as a mechanism to develop the work of professional bodies?

* How effective and follow-up the work of committees to achieve the desired development of professional bodies?

These suggested questions are summarized in the figure bellow:



Source: (The researchers, 2020)

1.2 Objectives of the study

The study aims to achieve the following objectives:

- To see the played role by professional bodies through the formulation and renewal and modernization of standards.
- Study and analyze the Ethics education that related of auditors.
- To indicate the played role by the committees of the professional bodies to achieve the desired development of these bodies.

1.3 Methodology

To answer the main research problem and the various sub- questions raised through the study, we will rely on the approaches adopted in scientific research according to the nature and elements of the study, as the historical method will be the one used in tracking the development of the auditing profession since its inception and historical development in general. We will also rely on the descriptive analytical approach in studying the intellectual and theoretical framework for the auditing profession and its bodies.

1.4 Literature Review

- (Gnanarajah, 2017) titled " **Accounting and Auditing Regulatory Structure: U.S. and International**"; this study aimed to address the organizational structure of accounting and auditing in the United States and internationally and that the accounting and auditing standards in the USA are issued and regulated by various federal organizations and regulators. The study concluded that the Sarbanes Oxley Act was enacted in 2002 to achieve specific accounting and auditing policy objectives. As the media needs of stakeholders differ between the economic sectors and local governments in USA, standards have evolved to meet these needs. The study recommended investing in human capital development and allowing

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academics to discuss programs and curricula through international professional bodies such as IAESB-IASB and IFAC.

- (ACCA, 2017) titled "**Professional skepticism: inside the mind of the auditor**"; This study aimed to delve deeper into the professional uncertainties from the point of view of the auditor to explore the impact of cognitive biases on the audit profession. The study concluded that the reviewers perceive the lack of professional uncertainty on the part of regulators and the public as the main cause of audit quality problems. As a result, professional bodies have issued several publications to reinforce professional uncertainties as part of efforts to increase the quality of audits. The study recommended that auditors should do more about professional uncertainties so that others should support them as well.

- (Kaspina, 2015) titled "**Continuing Professional Development of Accounting and Auditing Russian Experience and Challenges**"; This study aimed to clarify the continuing professional development of accounting and auditing through the Russian experience and the exist challenges. The study concluded that compliance with continuing professional educational requirements by auditors and accountants can enhance the accuracy and the reliability of financial and administrative reporting companies. The study recommended about the necessity of developing the workforce, training the accounting and auditing staff through the regulators of the profession, developing a strategic plan for recruitment and building high-quality reports and organizing the monitoring of their implementation by professional bodies.

- (Buddery, Frank, & Martinoff, 2014) titled "**Enlightening Professions? A vision for audit and a better society**"; This study aimed to provide insight into the audit profession and how to present it to a better society and remove the opacity to serve the public interest. The study pointed out that the auditor needs new skills and work in more flexible and multidisciplinary environment, and must retain the technical accuracy through training and professional support provided by professional bodies. The study confirmed that the future of the auditor will be a guaranteed service through regulations, tests and continuous dialogues typical of profession organizers.

- (Razimah, 2014) titled "**The role of professional bodies in Malaysia: Supporting good corporate decision-making**"; This study aimed to demonstrate the role of professional bodies in Malaysia by supporting good corporate decision-making. The study concluded that certain individuals with the necessary qualifications and professional background are needed to perform certain tasks in organizations and that focus should be on the corporate governance structure and professionals involved in some aspects of the decision-making process through certain dimensions of governance linked to integrity and two theories - institutional and agency theory. The study recommended more safeguards to secure and change the environment in order to change the individual, ie "the scope of personal responsibility should be broader than before" and the need for professional bodies to

establish initiatives, standards and guidelines for more appropriate and responsible financial environment.

1.5 Layout of the study

The study was divided into an introduction and three sections, where the researcher addressed the professional bodies supervising the auditing profession in Palestine, in the first section.

The second section was dealing with ethics education that related with auditors and in the third section we focused on the follow up of committees work in developing the auditing profession.

2. Contributions of the Palestinian professional bodies in the development of auditing profession

The auditing profession is one of the professions that entered the economic activity relatively before a short time, and increased interest in the last four decades as a result of what witnessed in the Arab Area in general and Palestine region in particular of foreign and international companies activities.

2.1 Palestine- Historical Background of Auditing

If you traced the history of auditing to the pre-historical period, you can be linked to the fundamental behavior of human beings in life situation, the profession has gone through many changes and novelties.

The Profession of auditing began to appear in the beginning of the twentieth century after the British Mandate on Palestine in 1919, and the first legislation for the profession was based on the British Companies Law No. 18 of 1929.

After the loss of a large part of Palestine in 1948 and Gaza Strip became under Egyptian administration, the British law remained the regulator of the profession, and with the increase of graduates, interest in the auditing profession began to emerge in society, where two professional associations were formed, the first in the West Bank "Palestinian Legal Auditors Association" and the second in Gaza Strip which is "The Association of Arab Accountants and Auditors", and their role in the trade union and political field was limited, in addition to developing the capabilities of auditors without having any significant role in organizing the profession.

After the Palestinian National Authority had received the Gaza Strip in 1994, the same law continued until the issuance of a presidential decree circulating implementation of law No. 10 of 1961 on the entire Palestinian territories, which he had to address the profession of auditing without accountability and the private sector without the public sector, as well as, defining rights and obligations without defining standards for the profession, and did not include controls, ethics and behaviors to practice the profession, and in 2004, the Palestinian Legislative Council approved a new law to regulate the profession bearing No. 9 for the year 2004.

2.2 Professional bodies of auditing in Palestine

Palestine is generally characterized by privacy because it is the only Arab country that is under occupation until now, and this affects in the organization of the profession, as there are three professional associations for the audit profession, namely "Board of Auditing Profession", "Palestinian Association of Certified Accountants", and "Palestinian Accountants & Auditors Association" which was renamed by "Palestinian Accountants & Auditors Syndicate".

2.2.1 Board of Auditing Profession (BOAP)

The Board of Auditing Profession was established on the basis of article No. (3) of the law of practicing the auditing profession no. (9) of 2004, as a competent authority to organize the profession in Palestine and according to the provisions of the law, the composition of the members of the board in accordance with article no. (2) consists of a decision in law no. (12) of 2016 regarding the amendment of the law of practicing the auditing profession as follows (<http://www.bopa.ps>, 2020):

- The minister of Finance and Planning or his authorized representative of the higher category employees as chairman.
- A representative of the Financial and Administrative Oversight Bureau, form the senior category employees as vice president.
- Companies observer in the Ministry on National Economy as a member.
- Banking Superintendent at the Monetary Authority as a member.
- Two representatives of the Association of Auditors/ two members.
- An academic in accounting designated by the minister of Education and Higher Education as a member.

*** The committees formed by the Board of Auditing Profession:**

In view of the responsibilities assigned to the board, and the importance of the decisions and actions. In order to organize the auditing profession in a way that meets the needs and requirements of all parties working in this important sector, the council has formed several specialized sub-committees that support the board in making its decision, and these committees consists of (<http://www.bopa.ps>, 2020):

- Licensing Committee: This committee is concerned with studying licensing applications submitted by natural persons who wish to obtain a license to practice the profession of auditing.
- Practicing Committee: This committee is concerned with studying licensing applications submitted by legal persons (companies) who wish to obtain permission to practice the profession of auditing.
- Professional Performance- Follow up Committee: This committee is concerned with following up the performance of auditors and their commitment to international

standards for the practice of the auditing profession, as well as their commitment to ethical and professional behavior to practice this profession.

-Examinations Committee: This committee is concerned with preparing and conducting the examination conducted by the Board, and it shall form an elite group of academics and professional specialized in the field of preparing professional exams, at a high level of professionalism and a wide knowledge of the changes and developments taking place in the auditing profession. The examination is one of the conditions for obtaining a license to practice the work.

As for, the main competence of the board in accordance with law (9) of 2004, is granting licenses to practice the profession and suggesting executive regulations to implement this law and to impose disciplinary sanctions on violating auditors and conducting the required exams for licensing in accordance with the executive regulations.

2.2.2 Palestinian Association of Certified Public Accountants (PACPA)

The Palestinian Association of Certified Public Accountants is a professional Financially and administratively independent Palestinian professional association established pursuant to article no. 17 of the auditing profession practice law no. 9 for the year 2004, located in Ramallah city, it's membership is approximately 200 members.

It was established in 1995 under the number (5026) according to the license issued by the Palestinian Ministry of the Interior in accordance with the provisions of the Charitable Societies and Private Associations Laws No. 1 of the year 2000, the association also has a legal personality with financial and administrative independence and has the right to possess movable and immovable funds and to carry out all legal actions necessary to achieve its goals. According to the associations' internal system, the association is managed by an elected administrative body consisting of 9 members who meet periodically to discuss matters of concern to the association, and specialized committees were formed covering the areas of the association's work, as follows (PACPA, 2020):

- Membership Committee - Examination & Qualification Committee - Scientific Research Committee - Media & Magazine Committee - Professional Conduct Committee - Continuing Education Committee - Foreign Relations Committee – Social Security and Pension Fund Committee – Disciplinary Committee.

Many audit researchers claim that the audit profession is constantly changing, and that the last 25 years have required rapid and significant changes. Most countries in the EU, for example, canceled the audit of smaller firms, with Sweden being the last country to do so. This was done in 2010, with only one country, Malta, where it kept legal review of all companies (Broberg, Umans, Skog, & Theodorsson, 2014),

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and audit firms, which in turn professional organizations, shape the organizational identity of auditors by interacting with the role of professional bodies.

(Chatfield, 1977, p. 120) argues that the emergence of professional organizations operating in accordance with their own standards was a factor in improving the quality of auditing (along with the separation of ownership from management, the emergence of capital markets, and meeting the needs of creditors) of the most important institutional influences that have had a profound impact on The audit profession is one of the factors to regulate it. The members of the profession organize their profession themselves through the issuance and recommendations issued by their professional groups.

2.2.3 Palestinian Accountants & Auditors Syndicate (PAAS)

The Palestinian Accountants & Auditors Syndicate is a professional union concerned with accountant and auditor affairs, and the accounting and auditing profession. It was established in March, 1979 in Gaza City in the form of an association, and its headquarters are located in Jerusalem, and its temporary headquarters are located in Gaza City. It's conditions were reconfigured in accordance with law No. (1) of 2000 at the competent department in the governorates of Gaza under No. 1974 on 30/5/2001. In the name of the Palestinian Association of Accountants and Auditors, the union obtained observer membership in the International Evaluation Standards Committee help in Belgium 17/9/2002, The association is a member of the General Union of Arab Accountants and Auditors since, 1985. After the approval of the Syndicates Law No. (2) of 2013, according to which the Association was reconciled to become the Palestinian Accountants & Auditors Syndicate (<http://paas.ps>).

The Syndicate contains two types of committees, the first is the central committees and the second is the sub-committees. The following chart shows the contents of these committees:



Source: (the researcher, 2020)

2.3 Adopting ISA or Formulating Palestinian Auditing Standards

For many years now, audit as a profession has been told what to do, or told others what it cannot do. Some changes have been imposed on it; others have been resisted or modified. In some cases the profession's own initiatives have been seen by some as too self-interested, or have jarred with traditional ideas of what auditing can or cannot do.

Many Arab countries have adopted international auditing standards as a starting point and as a basic reference for setting local standards, and among these countries we find Algeria, Egypt, Saudi Arabia, Tunisia, Morocco, and others.

Studies and researches have varied on the issue of conformity to these standards, and in a study carried out (Minley & Ping, 2011), analyzed the impact of the adoption of unified auditing standards on countries with unique economic and legal advantages on the value of the audit, and found that the compliance process is feasible in countries that are widely involved in international finance and investment, and these countries can agree with standards that are close to by x Characteristics of their legal systems.

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On the other hand, we found that the professional standards and publications need for improvement and reforming and the requirement associated with them to remedy the failure experienced by the profession during the global credit crisis, and one of the most important recommended was the need for joint action between each of the organizers for issuing the publications and standards that govern the work of auditors and provide instructions for performing the profession, and among practitioners of the profession to identify the most important weaknesses and strengths of those standards and guidelines.

3. Ethics Education

Ethics Education has attracted substantial interest given the notoriety of past high-profile corporate failures and scandals and their association with a lack of accountability and oversight by accounting professionals. Prior research indicated the integration of ethics education in accounting programmes has steadily expanded across different subjects/courses and in the type of teaching methods and support materials, e.g. lectures and tutorial incorporating textbook examples, in-class debates, real-life case analysis and journal/news article reviews (Marzuki, Subramaniam, Cooper, & Dellaportas, 2017). In the side Moral thinking is a well-established psychological construct that refers to the set of cognitive skills that individuals use to solve ethical dilemmas with four sequential ethical components of the process of moral thinking: sensitivity in determining the existence of an ethical question, an ethical assessment of the situation, the intention to act ethically in relation to an issue, and actual moral behavior (Iqbal & Sholihin, 2019).

Professionalism, the Status accorded with special market privileges, has always been associated with learning, both informal and formal (Larson, 2013). In their early evolution, professions seek a monopoly of knowledge by developing curricula. They consolidate their learning in qualifications and elevate it by association with universities, ultimately, the special status of this learning is accorded statutory recognition, often in the form of delegated powers to regulate the occupation, these later stages of professionalization are often marked by an increase in informal education; public and private events, lectures and seminars. Meanwhile, it is assumed that a career in professional practice' involves an ideal of sophisticated process of knowledge acquisition, higher level skill development, increased problem solving competence and ethical sensitivity, all underwritten by a spirit of public service, for the individual profession, the post-evidence that phase of professional learning is typically less formal (Boon & Fazaeli, 2014).

For example, an auditor who issues an opinion on the audit process may face ethical pressures and dilemmas (Espinosa-Pike & Barrainkua, 2016), an auditors often have two options: the first option to issue an opinion about financial statements that is often more beneficial to the customer and the auditor's relationship to the customer, and therefore achieving a personal benefit to the auditor by continuing his work and consolidating the relationship with the other party, and the second option

is to issue an opinion on the financial statements in accordance with ethical standards and rules, which leads to the loss of the customer in the future, and some auditors believe that personal interest and the stability of the relationship with the client and the balance of profits and others believe that compliance with auditing standards and the rules of professional bodies for best practices and ethics is the only option, (Abdelhak , Elamer, McLaughlin, & AlHares, 2019) and as a result there is an increasing need for professional ethics in all professions in general, especially professions that rely on the audit profession.

In Theory, a professional body's involvement with designing a framework, or it could include specifying activities, participation in on-going process or undertaking assessment of learning.

Accordingly, the auditors need to gain the trust of the community requires them to adhere to ethical behavior and improve the quality of the services they provide, since in the event that the ability to provide quality services that are trusted by the community is not able to perform, the auditors will decline their ability to provide services to the community as required, and therefore this may lead to influence negatively on the professions standing with society, therefore many of the organizers of the profession have been working to activate and issue rules for professional behavior to encourage adherence to ethical behavior by ethics education.

On the Palestinian level, we find that the profession needs to assure the users of the financial statements that it has professional individuals who have the professional competence required in the face of challenges and changes by developing continuous education and training programs during practicing the profession and caring for quality control of professional performance through Palestinian professional bodies.

4. The follow up of committee work in developing the auditing profession

In Palestine, the committees of the professional bodies carry out many tasks and responsibilities, and the bodies have been keen on building and clear and reliable organization for the conduct of the work of the committees through the following (PACPA, 2020):

- Approving the financial report.
- Approving the financial and administrative system prepared by the Authority's Board of Directors.
- Approving the regulations organizing the committees' work, which was prepared by the Board of Directors.
- The commitment of the members of the General Assembly to pay their annual contributions.

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- Membership in the professional body of auditors who have obtained a license to practice the work.
- Updating the member's database of organizing records.
- Communicate with members of the General Assembly of the bodies and respond to their inquiries and provide services.
- Adopting international financial reporting standards.
- Adopting Ethical behavior rules for professional accountants.
- Establishing future international conferences through the experience of holding the first and second international conferences with international and local participation from representatives.
- Restructuring an activating the professional association committees.
- According to the association's internal system, the auditing bodies are managed by an elected administrative body consisting of group of members, which meets periodically to discuss matters of interest to the associations, and specialized committees are formed covering the areas of the association's work.

5. Conclusion

The study reached the following conclusions:

- Developing the work of professional bodies by Drafting, re renewing and updating standards and then Developing a code of ethics and conduct that regulates the relationship of the member of the profession with clients, colleagues and society and regulates the discipline of violators of proper professional conduct.
- Palestinian professional associations should contribute to setting specific criteria for entry into the profession in terms of scientific qualifications and practical skills needed, and to establish standards for professional practice and require members to follow.
- Assist in qualifying the members to work with the necessary professional competence through the development of programs for the education and training of members and measure their performance and the continuation of the vocational education process after the member has the right to practice the profession.
- Strengthening the field of study by conducting research and studies, holding lectures and conferences, and issuing books, periodicals and publications. Through these means the Association can spread knowledge among members of the profession and inform them of the developments in the field of professional work, and facilitate the communication of members with each other and exchange information among themselves.
- Act as direct groups to influence the drafting of laws and policies affecting the profession, regulate its relations with various government bodies and professional associations at home and abroad and enhance the professional status of members within the profession and in society as a whole, by preventing the practitioner from legal and moral support to help him perform his professional role and protect him from other occupational groups that You may attempt to assault the scope of professional jurisdiction.

- The professional association and bodies of auditing follow-up the work of its committees specially, but it need to establish a committee of standards.

6. Recommendations

Through the above mentioned results, the study reached the following recommendations:

-The Palestinian legislator must consider the necessity of formulating national auditing standards, by engaging with professional experience in auditing, whether at the local or international level.

-To activate the role of the committees, the Palestinian legislator must give these committees executive powers to take decisions related to the profession in a timely manner.

-Reconsidering the interest in society and the professions designations as a whole, the professional bodies operating in Palestine must reach the satisfaction of the users of financial reports by increasing confidence between the auditor and the third party.

-Pay attention to take full membership in international bodies, in order to benefit from the experiences of its members and collective participation in the development of the profession.

-The researcher suggests conducting future studies on the proposed model for setting Palestinian auditing standards and the role of local bodies and organizations in it.

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