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Developing Organisational Thinking Skills of the Auditor and Its Effect on the Audit Planning

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Abstract. Due to administrative and financial corruption, Iraq's auditing profession has encountered substantial obstacles for almost two decades. In Iraq, professional accounting and auditing organisations have endeavoured to identify deficiencies in the practices of auditors, both in audit firms and among public auditors. One of the crucial choices made by the Iraqi Auditing and Oversight Profession Council was to mandate the application of international auditing standards for auditors of Iraqi audit firms due to the lack of a local standard. It is essential to highlight that there is no local auditing standard for planning the audit process; therefore, Iraqi auditors utilize the IAS 300. Nonetheless, many concerns about audit failure stem from inadequate preparation and the advent of novel fraudulent practices that auditors cannot detect and appropriately prepare for. As a result, improving the auditor's competency in various cognitive approaches may aid in creating a high-quality plan by IAS 300. The current study aims to assess the auditor's organizational thinking and illustrate its influence on the audit planning process. A questionnaire consisting of three axes was prepared to achieve the study objectives. The first axis was allocated to demographic information, and the second axis was assigned to the auditor's organisational thinking, which includes eight dimensions: analysis and evaluation, risk management, critical thinking, time pressure, strategic thinking, cooperation and communication, creative thinking, and learning and development. Four questions were developed for each of these dimensions. The third axis was allocated to planning the audit process, which contained 14 questions approved by the International Auditing Standard 300. SPSS was used to analyze data, which used factor analysis and half-split to demonstrate the validity and reliability of the questionnaire. In contrast, simple linear regression was used to test the research hypotheses. A correlation of 98.9% was found between organizational thinking and planning the audit process. This percentage varied when measuring each dimension of organizational thinking while planning the audit process. The results also indicated that organizational thinking helps auditors critically analyze and evaluate the organization's work, seeking to improve its efficiency and effectiveness by examining systems and various processes to identify areas for improvement.

Keywords. Organizational thinking; Auditor; Auditing; Audit Planning; Iraq

1. Introduction

Amidst the rapid developments and organizational changes in auditing, crucial tools have emerged to raise auditor professionalism: systematic organization of knowledge and conceptual frameworks. Accounting software and other digital accounting and auditing forms

have emerged as a paradigm shift away from the mathematical domains once occupied by humans and towards those occupied by non-humans, exemplifying cognitive disruption. Instead of focusing on programming, this paradigm shifts the focus to tasks and their completion. Auditors must reevaluate their work when a fresh body of information becomes available. Auditing techniques that rely solely on verbal, quantitative, or varied approaches fail to consider the auditors' role in developing the framework, parameters, and measurements of events and financial data. Therefore, to overcome these problems, the auditor's mental process needs to be improved and expanded. Creative problem-solving and novel understandings are hallmarks of rational thought (Hyytinen et al., 2019). The two most important parts of thinking are the substance and the character of the idea (Okolie et al., 2022). Understanding human thought scientifically requires a shift in emphasis from stimuli, behavioural reactions, and the presumed relationships between them to meaning and its actualization (Bruner, 2017). Societal, economic, political, technological, and, to a lesser extent, cognitive issues are best understood through organizational thinking (Sadovsky & Kelle, 1996). The goal is to comprehend the interdependencies of the parts, how they affect the system's results as a whole, and how the system in question fits into the larger framework of the organization's environment (Amisshah et al., 2020). There are three steps to the organizational thinking process: problem identification, analysis, and solution identification. A further benefit of organizational thinking is the variety of tools it gives businesses for solving systemic problems and obtaining valuable insights (Pask, 2024). Formal organizational thinking's illusory projections give rise to organizational thinking as a cognitive act with a cognitive foundation that corrects imbalances and contradictions. Economically orientated organisational thinking is possible with this essential capacity for perceiving organizational facts (De Paula et al., 2024).

An audit's success or failure heavily depends on the preparation stage. Consequently, auditing companies and professional organisations highly value addressing claims that reduce risks, such as the company's operations (Imoniana et al., 2023). International Accounting Standard 300 states that auditors are required to establish an audit strategy that details the audit's scope, timing, and direction, as well as create and record an audit plan that details the audit's procedures and records essential decisions about the audit's scope, timing, and execution (Bakhadirov, 2023). Auditors can carry out their duties and get results with this method. Reviewing the company's financial accounts for accuracy and completeness and providing an opinion based on their expert judgment (Saber, 2022). Consequently, by either international or local auditing standards, the auditor must develop an audit plan that will be executed in phases during the audit of the financial statements (Syah et al., 2023).

To succeed in this setting and accomplish the audit's goals, the auditor needs to think organizationally about designing and executing the audit plan at every step. The issues that numerous commercial banks and limited liability businesses have encountered, which have caused them to go bankrupt and leave the market, are the inspiration for this research. The study's authors hope that auditors in Iraq, whether they work for private companies or the government's auditing agency, will be better able to use the study's findings to improve the quality of their audits by creating and following audit plans that adhere to international auditing standards. As far as the researchers know, this study is among the few that have not yet been investigated in this domain.

2. Literature review

2.1 Auditor skills in developing organisational thinking

To tackle modern problems, organisational managers need to think globally (Bashan & Kordova, 2021). People nowadays are more focused on self-development because they are exposed to economic, social, and technological developments brought about by the rapid dissemination of knowledge and the wave of globalisation that has hit in recent years (Akpur, 2020). One of these types of self-reflection is thinking, which is peculiar to humans because of our superior cognitive capacity compared to other animals (Nasution et al., 2023). A system is a network of interdependent parts that work together in a coordinated fashion to complete a task. (Wandeler and Lo, 2024). It can also be a system that exhibits a consistent pattern of activity over time and comprises a network of interrelated entities. Thus, systems thinking is a way to improve one's cognitive capacities to take a "big picture" view, which is concerned with comprehending the interplay between various components of a complicated process (Arnold & Wade, 2015; Kourayem & Ghadim, 2021).

As a result, our perspectives shift to account for the intricate web of relationships between people, places, and things in our environment and society. We also learn to communicate in ways that foster shared understanding, raise our level of awareness, and generate fresh ideas (Allen, 2021). Conceptually, organisational thinking is more like a philosophy than a scientific discipline. Conceptually, it is distinct from systems knowledge since it uses data from a scientific understanding of systems (Cabrera & Cabrera, 2023). Using analytical skills, one can better recognise and comprehend the system, forecast its behaviour, and manipulate it to achieve the desired results. This is done within the system context, which seeks to comprehend the interdependence among the system's parts, how they affect results, and how well it fits in with the surrounding organisational environment (Amissah et al., 2020). Regulatory agencies, national governments, and multinational organisations are just a few workplace systems that can benefit from this. So, it seeks to comprehend how people act in their immediate workplace (Salmon et al., 2023). Many professionals, including those in systems engineering, management, education, healthcare, and the military, find organisational thinking intriguing and quickly expanding areas of study (Hossain et al., 2020).

Efforts are being made by both regional and global bodies charged with overseeing auditors to improve their professional judgment. A high level of adherence to auditing standards is essential for auditors to avoid legal action if they render a favourable opinion in the face of significant misstatements. Therefore, audit decisions can be either automated or dependent on user choices. Adopting a regulatory thinking viewpoint allows auditors to apply better judgment and prescriptive-based standards, reducing the number of decisions that depend on validating material evidence, which is especially helpful when professional judgment is crucial (Brewster & Bucaro, 2020). According to much research, companies have failed because they did not follow the rules of regulatory thinking. There is a pressing need and numerous advantages for businesses to practically embrace regulatory thinking in response to the ever-increasing complexity of their operating environments (Amissah et al., 2020).

You can learn your system's behaviour by applying the organizational thinking method. It facilitates collaborative analysis of the system's components through information sharing and influence rather than analysis of the components in isolation (Senapathi & Drury-Grogan, 2020). One of the main points of organizational thinking is viewing the company as a web of interdependent elements. With these concepts, we may better comprehend the organization's actions (Farooq et al., 2024). There will be less emphasis on the organizational chart, which will help gauge the company's progress. Instead of looking at things in a static,

snapshot-like fashion, organizational thinkers try to understand the bigger picture and how everything fits together. Additionally, it is an all-encompassing method that considers the interdependence of the system and how systems strive for the organization's success in the long run (Gonzales, 2023).

2.2 Dimensions of organizational thinking

The empirical examination of human cognition needs to prioritize meaning and its manifestation over stimuli, behavioural responses, and the assumed relationships between them (Bruner, 2017). Cognition can serve as insight, a method of "envisioning" a potential future. The question "What do you think about it?" solicits evaluation, an appraisal of the attractiveness of a decision. Thinking resembles a mental landscape where one may meander on a wet afternoon, unaware of the external environment (Holyoak & Morrison, 2012). Consequently, organizational thinking broadens our accessible options. It delineates avenues to enhance performance by leveraging social learning processes to cultivate shared knowledge and facilitate rational collective decision-making (Allen, 2021). Upon examining the literature on organizational thinking, we assert that organizational thinking comprises eight dimensions that promote innovative thinking, enhance creativity in system analysis and implementation, ensure accurate problem-solving planning, and inform decision-making regarding proposals through effective planning. The dimensions are as follows: analysis and evaluation, risk management, critical thinking, time pressure, strategic thinking, cooperation and communication, creative thinking, and learning and development. The figure below depicts the correlation between organizational thinking and its eight dimensions:

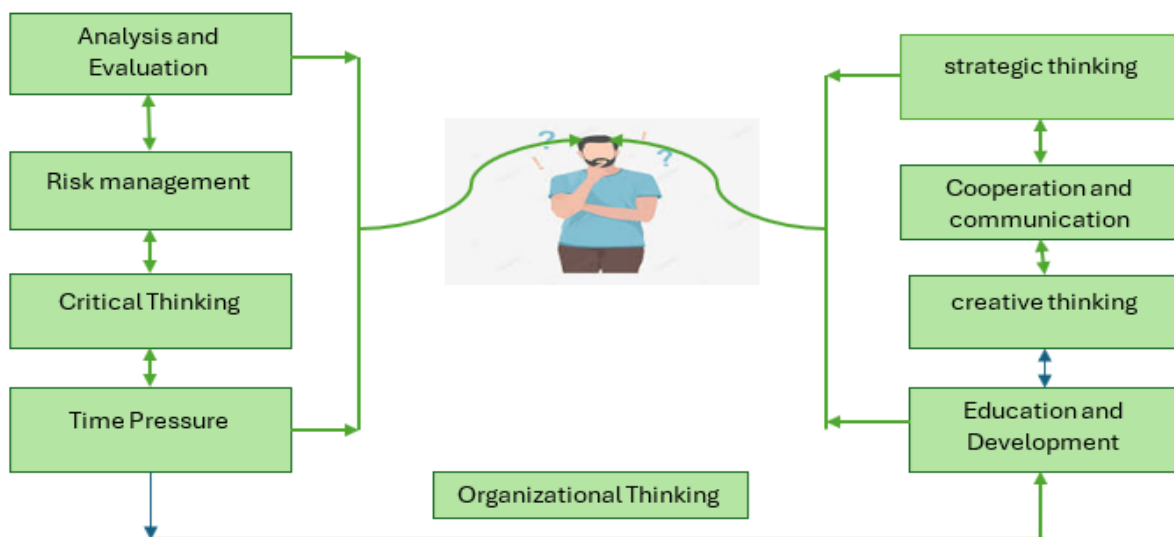


Figure 1. Dimensions of Organisational Thinking

2.3 Audit Planning by IAS 300

The audit process typically encompasses accepting an assignment, planning the audit procedures, finding, evaluating, and addressing the risks of substantial misstatement, and compiling audit reports. The primary objectives of an audit are to secure reasonable assurance that the financial statements are free from serious misstatements due to fraud or error, issue

audit reports by auditing standards, and communicate with client management (Xiao et al., 2020). Planning entails the cognitive projection of forthcoming activities by assessing multiple choices and selecting the best strategy. Decisions on the future are integral to planning (Tampong et al., 2024). This is the most crucial step of the audit process. As such, it is a tool for auditors to carry out their work, conclude audits, evaluate evidence, and express their professional opinion on the reliability of financial statements (Saber, 2022). Consequently, the auditor must formulate an audit plan delineated in stages to be executed throughout examining the financial statements by international or local auditing standards. (Syah et al., 2023), Understanding audit activities facilitates identifying enhancements and non-conformities during the audit (Balkat & Khaleel, 2021). Audit planning involves understanding the client's business or industry, accounting policies and procedures, and executing analytical procedures to estimate the initial materiality level while considering inherent risks (Larasati & Laksito, 2019).

According to IAS 300, planning the financial statements audit process includes the main steps or components that must be included in the audit planning process: understanding the entity and its environment (Tampong et al., 2024). The auditor must develop a detailed audit plan with a comprehensive audit strategy containing the audit scope, timing, and direction that can guide the subsequent audit plan. In addition to identifying the characteristics that define the scope of the engagement to ensure the objectives related to engagement reporting, the auditor can plan the audit timing promptly. The auditor must also consider the risks of building professional judgment that may significantly impact the required work (Miinalainen, 2023). Researchers believe that when preparing for the audit planning process, we must consider the size of the company being audited, the company's regulatory laws and financial regulations, and previous solutions to audit problems. We must also discuss the audit plan and procedures with the company's audit and internal audit teams and determine important decisions related to relative importance (Bani-Ahmed & Al-Sharairi, 2014). The auditor sometimes faces unexpected events that require him to change previously established audit strategies and plans (Zahra, 2024). This requires him to implement analytical procedures in the planning phase by comparing financial statements with non-financial statements, financial statements with auditors' expectations, last year's financial statements with this year's data, this year's financial statements with the company's budget data, and the company's financial statements with industry data. Through these comparisons, the auditor can identify material errors, and the appropriateness and sufficiency of the audit evidence obtained (Apandi et al., 2022). To assess materiality and risk, International Standard on Auditing (ISA) No. 320 emphasizes the need for the auditor to consider the concept of materiality when planning and executing the audit to assess the fairness of the financial statements, as material information, when omitted or misrepresented in the financial statements, affects the economic decisions made by stakeholders (Samra, 2023). Accordingly, the planning phase is considered a critical stage of the audit process for the success of audit engagements. Therefore, planning is not a separate audit phase from the other audit phases but rather an ongoing, iterative process that often begins immediately after the completion of the prior period's audit report and continues until the current period's audit engagement (Ruchmawati et al., 2016).

As stated above, the auditor must determine the nature, timing, and design of audit procedures to reduce audit risk to a reasonable and appropriate level and ascertain with a reasonable degree of certainty that the financial accounts do not contain any substantial misrepresentation, whether caused by mistake or fraud (Detzen et al., 2023). The auditor must issue audit reports by auditing standards, communicate with client management, and report

financial statements and information as required by the International Standard on Auditing (ISA) 300 and other relevant standards (Saputri, 2023). The auditor must also determine an audit strategy specifying the audit's scope, timing, and direction. This strategy covers the nature of the client's business and industry, including areas with a significant risk of misstatement, identifies the required resources and audit personnel, and guides developing the audit plan, which includes allocating the necessary resources to be used for specific aspects of the audit process, including the number of participating and qualified team members, allocating the team's skills and experience in areas that represent a higher degree of potential risk, in addition to involving experts in more complex aspects (Turcanu et al., 2008), as well as the amount of resources allocated to other specific audit areas. The timing of these resources must also be determined, as well as how they are managed and directed effectively and how they are supervised to ensure that the audit objectives are achieved (Colley & Gaye, 2020).

3. Research Method

3.1 Aims and Objectives

This study aims to enhance the planning process and prevent the risks that the auditing profession in Iraq is currently facing, which have recently caused many problems due to audit failure, by measuring organizational thinking skills in audit planning according to the IAS 300 standard and each of the eight dimensions of organizational thinking. Because of this, the study's primary goal is to better equip auditors with the behavioural skills necessary to plan audits efficiently, with a particular emphasis on organizational thinking.

3.2 Methods

Except for the region, the Federal Board of Supreme Audit auditors, audit offices, and companies were adopted as the research community in all Iraqi governorates to achieve the study objectives and address the problem. Given the lack of official statistics for auditors for the research community, a random sample of external auditors was selected from the 15 Iraqi governorates. One hundred ninety-nine questionnaires were distributed electronically through social media and personal relationships. In comparison, 68 paper questionnaires were distributed to auditors in Karbala, Babylon, and Najaf governorates during December and February 2025. The total number of questionnaires distributed was 270 paper and electronic questionnaires. Three questionnaires were not valid for analysis, and the total number of questionnaires valid for analysis was 267. The questionnaire was divided into three axes and included 70 questions based on the literature on this topic. The first axis represented the independent variable (organizational thinking). It included eight dimensions: analysis and evaluation, risk management, critical thinking, time pressure, strategic thinking, collaboration and communication, creative thinking, and learning and development. Each of the eight dimensions contained four questions, for a total of 32 questions for the axis. The second axis, representing the dependent variable (Audit Planning by IAS 300), contained 14 questions. The questions were by the International Standard on Auditing 300. The study hypotheses were tested through statistical analysis, and the results were discussed. Using IBM SPSS, we examined the correlation, conducted a simple linear regression, and conducted other statistical studies of the demographic data to make sure the survey was legitimate and trustworthy, including factor analysis, split-half, and other statistical tools that indicate the validity of the research tool used and the extent to which it can be relied upon in assessing the validity of the hypotheses using the following statistical equations:

$$\blacksquare \quad PAP = B_0 + B_1(OTH) + e_{it} \dots \dots \dots (1)$$

- $PAP = B_0 + B_1(OTH1) + e_{it} \dots \dots \dots (2)$
- $PAP = B_0 + B_1(OTH2) + e_{it} \dots \dots \dots (3)$
- $PAP = B_0 + B_1(OTH3) + e_{it} \dots \dots \dots (4)$
- $PAP = B_0 + B_1(OTH4) + e_{it} \dots \dots \dots (5)$
- $PAP = B_0 + B_1(OTH5) + e_{it} \dots \dots \dots (6)$
- $PAP = B_0 + B_1(OTH6) + e_{it} \dots \dots \dots (7)$
- $PAP = B_0 + B_1(OTH7) + e_{it} \dots \dots \dots (8)$
- $PAP = B_0 + B_1(OTH8) + e_{it} \dots \dots \dots (9)$

PAP = the dependent variable (Audit Planning by IAS 300).

B_0 = The regression equation's constant represents the Audit Planning value when the organizational thinking equals zero.

$B_1(OTH)$ = The slope of the regression function, which measures the effect of the independent variable (Organizational Thinking) on the dependent variable (Audit Planning by IAS 300).

$B_1(OTH1)$ = The slope of the regression function, which measures the effect of the independent variable (Analytical and Evaluation) on the dependent variable (Audit Planning by IAS 300).

$B_1(OTH2)$ = The slope of the regression function, which measures the effect of the independent variable (risk management) on the dependent variable (Audit Planning by IAS 300).

$B_1(OTH3)$ = The slope of the regression function measures the effect of the independent variables (Critical Thinking) on the dependent variable (Audit Planning by IAS 300).

$B_1(OTH4)$ = The slope of the regression function measures the effect of the independent variables (Time Constraint) on the dependent variable (Audit Planning by IAS 300).

$B_1(OTH4)$ = The slope of the regression function measures the effect of the independent variables (Time pressure) on the dependent variable (Audit Planning by IAS 300).

$B_1(OTH6)$ = The slope of the regression function measures the effect of the independent variables (Cooperation and communication) on the dependent variable (Audit Planning by IAS 300).

$B_1(OTH7)$ = The slope of the regression function measures the effect of the independent variables (Creative Thinking) on the dependent variable (Audit Planning by IAS 300).

$B_1(OTH8)$ = The slope of the regression function measures the effect of the independent variables (education and professional growth) on the dependent variable (Audit Planning by IAS 300).

e_{it} = Estimation errors or so-called statistical residuals.

3.3 Problem of the study

Investors and other stakeholders in Iraq and worldwide often sue audit companies when those organizations issue erroneous opinions on financial statements. A contributing factor to this is the absence of adequate audit planning. One way to circumvent this issue is to assess the auditor's level of organizational thinking and how it relates to planning. Considering this, the following questions serve as representations of the study problem:

The first significant problem is whether the auditor's organizational thinking influences audit planning (IAS 300). From which the subsequent questions arise:

Does the auditor's analytical and evaluation dimension influence audit planning (IAS 300)?

- Does the auditor's risk management influence audit planning (IAS 300)?
- Does the auditor's critical thinking influence audit planning (IAS 300)?
- Does the auditor's time pressure influence audit planning (IAS 300)?
- Does the auditor's strategic thinking component influence audit planning (IAS 300)?

Does the dimension of auditor cooperation and communication influence audit planning (IAS 300)?

- Does the auditor's creative thinking influence audit planning (IAS 300)?
- Does the auditor's education and professional growth influence audit planning (IAS 300)?

(IAS 300)?

3.4 The hypotheses:

Based on the study questions, the hypothesis is as follows:

The present research is founded on the following hypotheses, derived from the addressed research issues.

Central Hypothesis 1: A substantial correlation exists between the auditor's organizational thinking and Audit Planning (IAS 300). The subsequent hypotheses derive from this:

Sub-Hypothesis 1: A considerable relationship exists between the analysis and evaluation dimensions and Audit Planning (IAS 300).

Sub-Hypothesis 2: A significant correlation exists between the risk management dimension and Audit Planning (IAS 300).

Sub-Hypothesis 3: A substantial correlation exists between the critical thinking dimension and Audit Planning (IAS 300).

Sub-Hypothesis 4: A substantial correlation exists between the time pressure variable and Audit Planning (IAS 300).

Sub-Hypothesis 5: A considerable correlation exists between the dimension of strategic thinking and Audit Planning (IAS 300).

Sub-Hypothesis 6: A substantial correlation exists between cooperation communication and Audit Planning (IAS 300).

Sub-Hypothesis 7: A considerable correlation exists between the dimension of creative thinking and Audit Planning (IAS 300).

Sub-hypothesis 8: A significant correlation exists between the education and development dimension and Audit Planning (IAS 300).

4.Results and testing of study hypotheses

4.1 Results

The analysis of the sample members' responses indicates that the arithmetic mean for the independent variable (the auditor's organizational thinking) was 3.39, more significant than the default, with a standard deviation of 1.055. This indicates a high degree of agreement among the sample members on this axis. At the detailed level of the axis' dimensions, it ranked eighth and last after (cooperation and communication), with a standard deviation of 1.49 and an arithmetic mean of 4.19. At the detailed level of the organizational thinking items, the results

indicate that the calculated arithmetic means for most items were more significant than the default mean for the scale. Question 26 of the creative thinking dimension, "Using innovative thinking methods to help the work team detect fundamental errors," achieved the lowest standard deviation of 0.639, with an arithmetic mean of 4.63. This reflects the high degree of agreement in the sample members' responses regarding the importance of auditors using innovative thinking methods to help detect fundamental errors. The results also show that the weighted arithmetic mean of the dependent variable (planning the audit process according to IAS 300) is 3.719, more significant than the default mean of the scale of 3 points, with a low standard deviation of 0.967. This indicates a remarkable convergence in the answers of the sample members to the items of this variable. At the detailed level of this variable, the calculated arithmetic means of most of the items were more significant than the default mean of the scale, except for two items, which constitute 14.2%, and whose arithmetic means were less than 3. The item represented by question forty-four (that all members of the audit team are aware of the audit plan) achieved first place with a high degree of agreement in the answers of the sample members. Its arithmetic mean was 4.91, with a low standard deviation of 0.490. This indicates that the sample members agree that all auditors within the work team are aware of the audit plan.

In contrast, item forty (the auditor does not always seek to include in the audit plan a risk assessment of material errors) achieved the highest standard deviation of 1.416, with an arithmetic mean of 2.8, indicating that sample members disagreed with the external auditor's commitment to always include a risk assessment of material misstatements in the audit plan. SPSS was used to analyse the correlation and influence between the study variables using simple linear regression to test the study's hypotheses. The results were as follows:

4.2 Study Variables

The following table shows the descriptive statistics and study variables.

Table 1. Descriptive statistics study variables				
variables	Abbreviation	Mean	Std. Deviation	N
Organizational Thinking	OTH	108.7154	30.70772	267
Audit Planning by IAS 300	PAP	53.0337	12.26535	267
Analytical and Evaluation	PTH1	14.9963	4.17430	267
Risk Management	OTH2	15.5094	4.25535	267
Critical Thinking	OTH3	15.0562	3.87403	267
Time Pressure	OTH4	13.0150	4.18013	267
Strategic Thinking	OTH5	9.9326	3.55028	267
Collaboration and Communication	OTH6	16.7903	4.04405	267
Creative Thinking	OTH7	14.1536	4.43105	267
Education and Development	OTH8	9.2622	3.34352	267

Table 1 above describes the study variables, the number of distributed questionnaires, the standard deviation, and the weighted arithmetic mean. The standard deviations of all the research variables are within the statistically acceptable value. The independent variable (organizational thinking) achieved a low standard deviation of 0.959, followed by the dependent

variable (Audit Planning by IAS 300), with a standard deviation of 4.188, and the last variable (quality of financial reports), with a standard deviation of 0.876. The number of questionnaires that entered the analysis amounted to 267.

4.3 Results of testing the study hypothesis

The first hypothesis (A substantial correlation exists between the auditor's organizational thinking and Audit Planning (IASs 300)).

		Organizational Thinking	Audit Planning by IAS 300
Pearson Correlation	Organizational Thinking	1.000	.989
	Audit Planning by IAS 300	.989	1.000
Sig. (1-tailed)	Organizational Thinking	.	.000
	Audit Planning by IAS 300	.000	.
N	Organizational Thinking	267	267
	Audit Planning by IAS 300	267	267

Table 2 above shows the variables of the regression matrix. The correlation coefficient reached a value of 98.9% with a significance of less than 0.01, which is considered a statistically significant correlation. The relationship between the two variables is statistically significant, with a Sig value of 0.00 for the independent variable and 0.00 for the dependent variable.

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.091	.411		24.550	.000
	Organizational Thinking	.395	.004	.989	108.553	.000

a. Dependent Variable: Audit Planning by IAS 300

Table 3 above shows the standard and non-standard regression function coefficients, the standard error, and the T-test value with the probability value of the tests (statistical function). The table showed that the value of the regression equation constant reached 10.091 and the value of the slope of the regression equation reached 39.9%, which shows the effect of the independent variable (Organizational Thinking) on the dependent variable (Audit Planning by IASs 300) through the coefficient B. The positive value of the coefficient indicates that there is a direct effect between the two variables, the independent and the dependent. In other words, any increase in the independent variable (Organizational Thinking) by one degree leads to an increase of 39.5% in the dependent variable (Audit Planning by IASs 300), with all other independent variables being constant. It is also noted from the table above that the significance level of the independent variable reached 0.00, which is less than the acceptable error in the social sciences, which is pre-determined by 0.05. This means that the sample data provided evidence. To accept the alternative hypothesis of a statistically proven effect, the result

significantly affects the auditor's organizational thinking in Audit Planning by IASs 300. The equation of the regression line can be derived from the data presented in the table above in the following manner:

$$PAP = 10.09 + 40 + 1 = \dots \dots \dots (10)$$

Below are the figures that show the normal distribution of the dependent variable (audit planning by IASs 300):

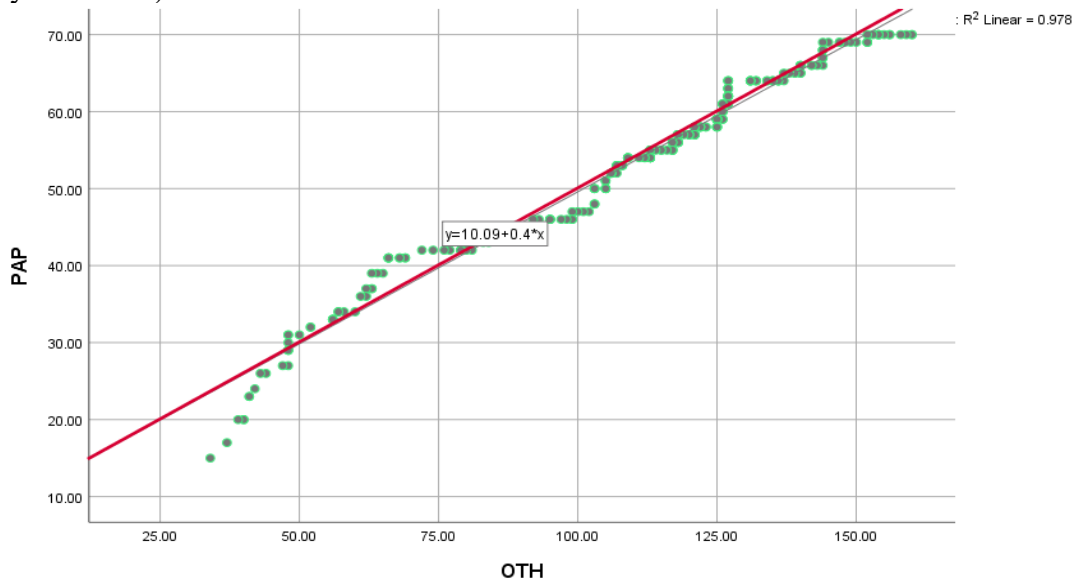


Figure 2. Scatterplot of audit planning by IAS 300

Figure 2 above shows the distribution of points as a straight line or close to a line, which indicates that the residuals are distributed according to the normal distribution of the data. This means that one of the conditions for regression analysis has been met.

Sub-Hypothesis 1: A considerable relationship exists between the analytical and evaluative dimensions and Audit Planning (IASs 300).

Table 4. Correlation matrix between the dimensions of organizational thinking and Audit Planning (IAS 300).

		PAP	OTH 1	OTH 2	OTH 3	OTH 4	OTH 5	OTH 6	OTH 7	OTH 8
Pearson Correlation	PAP	1.000	.964	.974	.983	.967	.925	.939	.966	.893
Sig. (1-tailed)	PAP	.	.000	.000	.000	.000	.000	.000	.000	.000
N	PAP	267	267	267	267	267	267	267	267	267

Table 4 above shows the variables of the regression matrix. The correlation coefficient for the independent variable (creative thinking) reached 98.3% with a significance less than 0.01, which is considered a statistically significant correlation. The relationship between the two variables is statistically significant, with a Sig value of 0.00 for the dependent variable (Audit Planning by IAS 300). The correlation of the dependent variable (learning and development) was the least correlated among the dimensions of organizational thinking, with a correlation rate of 89.3%.

Table 5. Regression function coefficients for the one sub-hypothesis (Coefficients ^a)						
Model		Unstandardized Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.559	.748		14.125	.000
	Analysis and Evaluation	2.832	.048	.964	58.974	.000

a. Dependent Variable: Audit Planning by IAS 300

The table above shows the standard and non-standard regression function coefficients, the standard error, and the T-test value with the probability value of the tests (statistical function). The table showed that the value of the constant of the regression equation reached 10.559 and the value of the slope of the regression equation reached 28.832%, which shows the effect of the independent variable (analysis and evaluation) on the interactive (dependent) variable (Audit Planning by IASs 300) through the coefficient B. The positive value of the coefficient indicates that there is a direct effect between the two variables, the independent and the dependent. In other words, any increase in the independent variable (analysis and evaluation) by one degree leads to an increase of 28.832% in the interactive (dependent) variable (Audit Planning by IAS 300), with all other independent variables being constant. It is also noted from the table above that the significance level of the independent variable reached 0.00, which is less than the acceptable error in the social sciences, which is determined in advance by 5%. This means that the sample data provided acceptable evidence of acceptance. The alternative hypothesis for the statistically proven “effect is that the auditor's analysis and evaluation significantly affect the audit planning by IAS 300.

The equation of the regression line can be derived from the data presented in the table above in the following manner:

$$PAP = 10.091 + 2.83 \times \varepsilon_i \dots \dots \dots (11)$$

The second sub-hypothesis: A significant correlation exists between the risk management dimension and audit planning (IASs 300).

Table 6. Regression function coefficients for the second sub-hypothesis (Coefficients ^a)						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.477	.641		14.793	.000
	Risk Management	2.808	.040	.974	70.493	.000

a. Dependent Variable: Audit Planning (IASs 300).

Table 6 shows that the value of the regression equation constant reached 9.477 and the value of the slope of the regression equation reached 28.08%, which shows the effect of the independent variable (risk management) on the dependent variable (Audit Planning by IAS 300) through the coefficient B. The positive value of the coefficient indicates that there is a direct effect between the two variables, the independent and the dependent. In other words, any increase in the independent variable (auditor's risk management) by one degree leads to an

increase of 28.08% in the dependent variable (Audit Planning by IAS 300), with all other independent variables being constant. It is also noted from the table above that the significance level of the independent variable reached 0.00, which is less than the acceptable error in the social sciences, which is determined in advance by 5%. This means that the sample data provided acceptable evidence for accepting the alternative hypothesis for the statistical confirmation of the effect. The result: "Risk management significantly affects audit planning according to audit planning by IASs 300".

The equation of the regression line can be derived from the data presented in the table above in the following manner:

$$PAP = 9.477 + 2.808 \times \varepsilon_i \dots \dots \dots (12)$$

The third sub-hypothesis is that there is a substantial correlation between the critical thinking dimension and Audit Planning (IASs 300).

Table 6. Regression function coefficients for the third sub-hypothesis (Coefficients^a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.198	.563		11.015	.000
	Critical Thinking	3.111	.036	.983	85.936	.000

a. Dependent Variable: Audit Planning (IASs 300).

Table 6 above shows that the value of the constant of the regression equation reached 6.198, and the value of the slope of the regression equation reached 31.11%, which shows the effect of (critical thinking) on (Audit Planning by IAS 300) by coefficient B. The positive value of the coefficient indicates that there is a direct effect between the two variables, the independent and the dependent. In other words, any increase in the independent variable (the auditor's critical thinking) by one degree leads to an increase of 31.11% in the dependent variable (Audit Planning by IAS 300), with all other independent variables being constant. It is also noted from the table above that the significance level of the independent variable reached 0.00, which is less than the acceptable error in the social sciences, which is determined in advance by 5%. This means that the sample data provided acceptable evidence for accepting the alternative hypothesis for the statistical confirmation of the effect. The result: "The auditor's critical thinking in audit planning by IASs has a significant effect on audit planning by IAS 300".

The equation of the regression line can be derived from the data presented in the table above in the following manner:

$$PAP = 6.198 + 3.11 \times ei \dots \dots \dots (13)$$

The fourth sub-hypothesis is that there is a substantial correlation between time pressure and Audit Planning (IASs 300).

Table 7. Regression function coefficients for the fourth sub-hypothesis (Coefficients^a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.094	.625		25.753	.000
	Time Pressure	2.84	.046	.967	62.070	.000

a. Dependent Variable: Audit Planning (IASs 300).

Table 7 above shows that the value of the regression equation constant was 16.09, and the value of the slope of the regression equation was 28.38%, which illustrates the effect of the independent variable (time pressure) on the dependent variable (audit planning according to International Financial Reporting Standards 300), through coefficient B. The positive coefficient indicates that a one-unit increase in time pressure leads to a 28.38% increase in A (audit planning according to International Financial Reporting Standards 300), assuming all other independent variables remain constant. It is also noted that the significance level of the independent variable was 0.00, which means that the sample data provided acceptable evidence to accept the alternative hypothesis: "There is a significant effect of time pressure on auditors' audit planning according to audit planning by IAS 300".

The equation of the regression line can be derived from the data presented in the table above in the following manner:

$$PAP = 16.09 + 2.84 \times \varepsilon_i \dots \dots \dots (14)$$

The five sub-hypotheses show a considerable correlation between strategic thinking and audit planning (IASs 300).

Table 8. Regression function coefficients for the five sub-hypotheses (Coefficients^a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	21.292	.850		25.041	.000
	Strategic Thinking	3.196	.081	.925	39.636	.000

a. Dependent Variable: Audit Planning (IAS 300).

Table 8 above shows that the value of the regression equation constant reached 21.292, and the value of the slope of the regression equation reached 31.93%, which shows the effect of (strategic thinking) on the dependent variable (Audit Planning by IAS 300) through the coefficient B. In other words, any increase in the variable (strategic thinking) by one degree leads to an increase of 31.96% in the dependent variable (Audit Planning by IASs 300). With all other independent variables constant and the significance level of the independent variable reached 0.00, the sample data provided acceptable evidence to accept the alternative hypothesis

of the statistically proven effect. The result: "The auditor's strategic thinking significantly affects audit planning by IAS 300".

The equation of the regression line can be derived from the data presented in the table above in the following manner:

$$PAP = 21.292 + 3.196 + \varepsilon_i \dots \dots (15)$$

The six sub-hypotheses: A substantial correlation exists between cooperation communication and Audit Planning (IASs 300).

Table 9. Regression function coefficients for the six sub-hypotheses (Coefficients^a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.194	1.103		4.711	.000
	cooperation communication	2.849	.064	.939	44.619	.000

a. Dependent Variable: Audit Planning (IASs 300).

Table 9 above shows that the value of the regression equation constant was 5.194 and that the value of the slope of the regression equation was 28.49%, which shows the effect of (cooperation and communication) in (Audit Planning by IASs 300) through client B. The positive value of the coefficient indicates that there is a direct effect between the two variables. In other words, any increase in (cooperation and communication) by one degree leads to an increase of 28.49% in the dependent (Audit Planning by IASs 300), with all other independent variables being constant. The significance level of the independent variable was 0.00, which means that the sample data provided acceptable evidence for accepting the alternative hypothesis of the statistically proven effect. The result is a significant effect of cooperation and communication for the auditor in Audit Planning by IASs 300".

The equation of the regression line can be derived from the data presented in the table above in the following manner:

$$PAP = 5.19 + 2.849 \times \varepsilon_i \dots \dots (16)$$

The seven sub-hypotheses: There is a considerable correlation between the dimension of creative thinking and Audit Planning (IAS 300).

Table 10. Regression function coefficients for the seven sub-hypotheses (Coefficients^a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	15.192	.653		23.269	.000
	Creative Thinking	2.674	.044	.966	60.724	.000

a. Dependent Variable: Audit Planning (IASs 300).

Table 10 above shows that the value of the regression equation constant reached 15.192, and the value of the slope of the regression equation reached 26.74%, which shows the effect of the independent variable (creative thinking) on the dependent variable (Audit Planning by IAS 300) through the coefficient B. The positive value of the coefficient indicates that there is a direct effect between the two variables. In other words, any increase in (creative thinking) by one degree leads to an increase of 26.74% in (Audit Planning by IAS 300) with all other independent variables being constant. The significance level of the independent variable reached 0.00, which is less significant than the acceptable error. This means the sample data provided acceptable evidence for accepting the alternative hypothesis for the statistically proven effect. The result is that "creative thinking significantly affects audit planning by IAS 300".

The equation of the regression line can be derived from the data presented in the table above in the following manner:

$$PAP = 15.192 + 2.74 \times \varepsilon_i \dots \dots \dots (17)$$

The eight sub-hypotheses: There is a significant correlation between the education and development dimension and Audit Planning (IAS 300).

Table 11. Regression function coefficients for the eight sub-hypotheses (Coefficients^a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	22.697	.999		22.717	.000
	education and development	3.275	.101	.893	32.273	.000

a. Dependent Variable: Audit Planning (IASs 300).

Table 11 above shows that the value of the constant of the regression equation reached 22.697, and the value of the slope of the regression equation reached 32.75%, which shows the effect of the independent variable (education and development) on the interactive variable (dependent) (Audit Planning by IASs 300) through the coefficient B. The positive value of the coefficient indicates that there is a direct effect between the two variables, the independent and the dependent. In other words, any increase in the independent variable (education and development) by one degree leads to an increase of 32.75% in the dependent variable (Audit Planning by IAS 300), with all other independent variables being constant. The significance level of the independent variable reached 0.00, which is less than the acceptable error. This means the sample data provided acceptable evidence for accepting the alternative hypothesis of the statistically proven effect. The result is that "education and development significantly affect audit planning by IAS 300".

The equation of the regression line can be derived from the data presented in the table above in the following manner:

$$PAP = 22.7 + 3.275 \times \varepsilon_i \dots \dots \dots (18)$$

4 Conclusion

In Iraq, public and private sector financial corruption poses significant hurdles to the auditing profession. This makes auditors' jobs very challenging. For the benefit of external auditors, scientific and professional insights and evidence have been offered by Iraqi academics

at Iraqi universities and the Iraqi Auditing and Control Profession Council. However, the truth is that many commercial banks and limited liability firms have gone bankrupt in the past several years because of poorly planned audits. This study aims to improve the efficiency of auditors in the Federal Board of Supreme Audit and audit firms by studying how external auditors can improve their organization-al thinking and planning skills. By doing so, it hopes to contribute to solving this problem. By analyzing the system, organizational thinking seeks to enhance individual behaviour using particular talents. The external auditor and their team can benefit from using it to organize their thoughts in a structured way. This will allow them to assess better the organization's overall performance and internal control systems and plan the audit process to minimize risks.

An auditor's ability to improve audit quality is proportional to the importance of organizational cognition. If auditors use organizational thinking, they can carry out their responsibilities methodically and exhaustively, covering all bases. Auditors can enhance their risk assessment, resource management, and audit procedure prioritization by incorporating organizational thinking into their work planning process. As a result, the auditing process is improved, and the financial statements become more accurate and reliable. Furthermore, auditors can speed up the entire process and ensure that no critical areas are overlooked by adopting a structured approach to the audit using organizational thinking. As a result, audit team members may communicate and collaborate more efficiently. Cultivating a critical, strategic, and creative culture improves organizational thinking features, such as promoting successful cooperation and exchanging valuable ideas and opinions. The study used the International Standard on Auditing 300 framework to measure auditor organizational thinking and its impact on audit planning. The findings revealed a strong link between auditors' organizational thinking and audit planning.

5. Conclusions

The evaluated literature revealed that no Arab or foreign research has examined auditors' organizational thinking. Furthermore, there is a paucity of research directly examining organizational thinking; most studies have concentrated on the behavioural dimensions of managers about organizational thinking. While organizational theory focuses on systemic analysis, organizational thinking is more narrowly focused on using cognitive abilities to solve problems inside certain system parts. Therefore, his employment for auditors was very important, as developing their skills in this cognitive field of behavioral sciences would help them plan to better scrutinize to reduce the challenges facing them as a result of corruption and fraud issues, and because the topic has no clear frame-works, the researchers have worked hard and through learning about the literature to put eight dimensions to measure the organizational thinking of the auditor, which is represented by the analysis Evaluation, risk management, critical thinking, time pressure, strategic thinking, cooperation and communication, creative thinking, education and development), as the study aimed to measure the effect and a link to each of these dimensions in planning scrutiny according to the standard of international audit 300, in addition to measuring all dimensions combined and its impact on planning the audit process, as the results of the current study revealed the agreement of the auditors that after (education and development) From organizational thinking has a positive impact on the scrutiny planning, which is more than all other dimensions, while (cooperation and communication) has ranked eighth in terms of influence in scrutiny planning, and at the detailed level, auditors agree that the external auditor should have the efficiency in analyzing and evaluating information and

extracting results, in addition to developing their scrutiny skills to determine the data pattern to help him in planning and implement the audit process of quality High.

Consequently, "organizational thinking" is a cognitive approach that transcends superficial analysis and emphasizes the entirety of the system and its constituent elements. To better understand the system and its design, it incorporates several activities, such as systemic thinking, systemic methodology, system approach, system inquiry, and system dynamics modelling. In addition to ecology and economics, the research embraces a more focused approach to organizational thinking as a "framework for understanding and evaluating the existing system." This pertains to augmenting auditors' comprehension of the organization's activities and enabling risk mitigation through diligent preparation. The study clarifies the conceptual basis and complexities and develops cognitive and learning patterns for this understanding, helping the audience. Auditing researchers have invested decades in developing professional standards; nonetheless, several problems remain in their execution. The study elucidates the conceptual underpinnings, complexities, and evolving cognitive and learning patterns that benefit the listener. Auditing researchers have spent decades developing professional standards; nonetheless, many problems remain in their application. This is anticipated, considering that individuals responsible for audits are still human and susceptible to the influences of their internal and external contexts and various psychological aspects.

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