

# The role of diminishing the implicit knowledge of auditors in increasing the efficiency of strategic auditing

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## **Abstract**

*The research aims to harness the role of the dimensions of implicit knowledge (experience - skill - thinking) in the economic units to achieve their objectives by relying on the general framework for the quality of strategic auditing, analyzing the reality of the implicit knowledge of auditors in economic units and the prospects for developing the process of strategic auditing quality.*

*In order to achieve the goal of the research, a questionnaire form prepared for scientific preparation and court was prepared by specialists who hold the title of professor and assistant professor, as it was distributed to the internal auditors in some government departments in the province of Muthanna, which numbered 90 forms and by (4 departments) important, namely (Muthanna University and its colleges The Department of Health, some hospitals, the Muthanna Education Directorate, and the Governorate Department).*

*The researchers have reached a set of conclusions, the most important of which is that government units need tremendous efforts in implementing strategic auditing in order to further improve the quality of the internal auditors by supporting them with human cadres who have professional service and experience.*

*The researchers reached a set of recommendations, the most important of which is that the state must activate the implementation of strategic auditing by imposing this system in government units in line with the legislation and laws in force that govern their work and increase investment projects and others.*

**Key words:** *implicit knowledge, strategic audit.*

## **I. Introduction**

The tacit knowledge of workers in general and auditors in particular in economic units, especially government units (under study) in light of the continuous development of the information technology era and the

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accompanying economic changes, is an important factor in the success of both the individual and the economic units, as the implicit knowledge has become a work Production factors or more according to the nature of their work, so the implicit knowledge is among the intangible assets of the financial position list in the economic units, or it is called the implicit costs in the accounting terms, its value is successful through its ability to acquire knowledge, generate it, distribute it and apply it strategically and practically.

It is considered one of the most important tools for the success factors of economic units is when they use standards or methods of auditing or strategic planning that help users of information and decision-makers from choosing the administrative decision through what the strategic audit provides appropriate information at the right time, as the strategic audit provides comprehensive information about any economic unit which In turn, it carries out a general and comprehensive evaluation of its strategic position. Strategic auditing is one of the main activities of the administrative audit process, which is used as a diagnostic method to identify obstacles and problems that hinder the work of economic units that affect their performance and activity and to find appropriate means and solutions to overcome these problems through the presence of workers who have experience And necessary professional knowledge.

#### **First: - The research problem**

Economic units, including government units, are currently facing many challenges in all areas of activities and services that they perform in light of the spread of the phenomenon of financial and administrative corruption, which requires the need to review many organizational aspects and work to update and develop them using new administrative methods and approaches, including auditing Therefore, the study problem can be clarified through the following questions:

- 1- Is there an effect of the dimensions of the implicit knowledge of internal auditors on increasing the efficiency of strategic auditing in economic units?
- 2- Are internal auditors committed to applying strategic audit principles in economic units?
- 3- What are the drivers that affect the increase in the efficiency of applying the principles of strategic auditing in economic units?

#### **Second: - The objective of the research**

The objectives of the research can be determined by identifying the following points:

- 1- Recognizing the role of auditors' implicit knowledge dimensions in increasing the efficiency of strategic auditing in economic units.
- 2- Identify the extent of awareness of internal auditors in all government departments (under investigation) of the concept of strategic auditing and the extent of their awareness of the use of their professional expertise and its application in their institutions.

3- This issue is considered one of the important topics in order to improve the economic situation from which most economic units, especially government, suffer in light of the widespread phenomenon of financial and administrative corruption.

4- Developing a proposed vision to increase the efficiency of implementing strategic auditing by using their tacit knowledge in government institutions.

### **Third: - The importance of research**

The importance of research can be determined by focusing on the following points:

1- The importance of research in dealing with two important variables at the level of economic units, namely the dimensions of implicit knowledge (experience - skill - thinking) and the application of strategic auditing.

2- Economic units, including government, seek to curb the spread of financial and administrative corruption by activating the application of strategic auditing in light of the professional experience of auditors.

3- The importance of the role that the implicit knowledge dimensions of auditors play in organizing the work of internal auditors through the application of strategic auditing, which is represented in preparing a prior action plan for the work of auditors within economic units and submitting periodic reports to higher management.

4- This topic is considered one of the important topics in the development of internal control and auditing systems through its application to a sample of auditors entering (4) government units in Al-Muthanna Governorate.

### **Fourth: - Research hypothesis**

In order to achieve the objectives of the research, the following hypothesis was formulated:

1- There is a statistically significant correlation relationship to the independent variable, the implicit knowledge (experience) on the dependent variable, strategic auditing.

2- There is a statistically significant correlation relationship for the independent variable implicit knowledge (skill) on the dependent variable strategic auditing.

3- There is a statistically significant correlation relationship for the independent variable implicit knowledge (thinking) on the dependent variable strategic auditing.

4- There is a statistically significant impact relationship for the independent variable implicit knowledge (experience) on the dependent variable strategic auditing.

5- There is a statistically significant impact relationship for the independent variable implicit knowledge (skill) on the dependent variable strategic auditing.

6- There is a statistically significant impact relationship for the independent variable implicit knowledge (thinking) on the dependent variable strategic auditing.

### **Fifth: - Research limits**

By reviewing the research problem and recognizing its nature and the importance of addressing it, the research will try to give the researchers 'point of view administratively, in a way that helps activate the role of diminishing the implicit knowledge of auditors and its relationship with a severe impact on increasing the efficiency of strategic auditing, which also helps the management of economic units in drawing their future expansion policy.

### **Sixth: - Research method**

The researchers relied on preparing this research on the following:

1. The deductive method based on statistical measurement tools in scientific research by preparing a questionnaire to find out the opinions of a sample of internal auditors in (4) government departments (Al-Muthanna University and its affiliated colleges, Al-Muthanna Health Department and some hospitals and the local administration in Al-Muthanna Governorate, Education Directorate) (100) questionnaires were distributed to the aforementioned sample, of which (90) were retrieved for statistical analysis and identification of the results.

2. Scientific references and various field studies related to the subject of the auditors tacit knowledge and principles of applying strategic auditing in evaluating and extracting the work of economic units.

## **II. THE SECOND TOPIC**

### **First: - The concept and definition of tacit knowledge**

Tacit knowledge is the knowledge that its owners store in their minds (faculty members and university workers) and they do not express it in any of the formulas, and then it is unknown and not available to others, and remains trapped in the minds of its owners, and it may die with them and is not able to appear, and at other times The holders of this stored knowledge may create opportunities and incentives that motivate them to declare them and show them to others with different degrees of clarity and completeness. Many researches have been carried out on the tacit knowledge stored in the employees, as it is difficult to define in practice and specifically, and most of the studies that have been covered were related to anthropology (El-Minerawi, 2015: 55)

There is a group of concepts that I dealt with in terms of experience, skill, values and personal capabilities, he said

(MC Adam, 2007: 52) What distinguishes it from declared knowledge is that it consists of facts, mental patterns, perspectives, judgments, visions, intuition, intuition and personal, expectations and beliefs that are difficult to express and formulate as they are based on individual activities.

As for (Al-Baghdadi and Al-Abadi, (2010: 247-248), he describes it as knowledge based primarily on personal experiences and the intuitive and acquired rules for doing business. They are difficult to place in symbols or words, and indicate what is relevant to knowing how.

### **Second: - The importance of tacit knowledge**

Knowledge is the real wealth of organizations, as it is for individuals, peoples and societies, and it is therefore its vital tool in carrying out its functions or directing its activities in order to achieve its goals and objectives as the experience systems help to employ previous experiences in solving problems and developing business (Darwish, 2007: 21) and it is important It is clear that job excellence has been achieved, and it represents the basic competence of the organization as it makes the execution of work smoothly and increases the quality of work (Mahroelan, 2012: 305) while its importance is addressed by some as a competitive advantage and that the tacit knowledge on the other hand tends to be withheld from direct transmission. This contributes Or it plays a major role in enabling the organization to achieve a competitive advantage (Busch, 2003: 2) and that the majority of knowledge in the organization is implicit as it represents 80% of the organization's total knowledge (Mishar, 2009: 50)

### **Third: - The dimensions of implicit knowledge**

#### **Tacit knowledge has three dimensions:**

1- After experience: it is a general term in which the concept of knowledge, skill or ability of observation is reduced to you in an innate, spontaneous and deep manner, and a person usually gains experience through participating in a specific work or event, and the repetition of this action or event often deepens this Experience and imparting it greater depth and greater punishment, and the word experience is also associated in particular with procedural knowledge, that is, knowledge of how to do something, so philosophers often describe experience as empirical knowledge and have known

(Fernandez et al, 2004) Experience is: knowledge of a high type, that is, deep knowledge about a specific topic. An expert is a person who has knowledge to perform tasks better than others because he possesses several levels of skills and knowledge, and there are several types of experience, including:

- Participatory experience: It is knowledge or guidance capabilities that a person obtains from knowing the relationships between different inputs and outputs, such as knowledge of an expert in repairing a specific device, not because he knows the principles of device design, but because he knows the relationships between different parts and the performance of the device.

- Motor skills experience: This experience includes physical, not mental, motor experience, such as the skill of riding a bike or playing football, etc. This is one of the most difficult knowledge to imitate by the established knowledge systems.

- The theoretical experience: or deep experience, and this is an in-depth knowledge of a specific field that allows solving problems that have not been previously solved and requires intelligent effort based on understanding the field. This experience is obtained from formal training and solving various problems, an experience that can easily be lost and forgotten if it is not used continuously.

He defined (Qatami and Qatami 2001 :) as: the ability to perform complex performance tasks with ease, accuracy and mastery, according to a series of movements or procedures that can be directly observed and carried out by a specific person or a number of people during their pursuit of a specific goal or production or performance of a task.

(Abu Kishk: 2006) defined it as: performing work quickly and accurately, and it is distinguished by being acquired and not inherited by the subordinate or employee through practice, experience and training.

2- General characteristics of skill:

3- After thinking: Thinking is about the individual's ability to produce characterized by the greatest amount of intellectual fluency, automatic flexibility, originality and distant repercussions as a response to an exciting problem or situation.

### **Attract tacit knowledge:**

The most important challenge facing the knowledge management process is to work in order to attract tacit knowledge. Business organizations, economic, social and public institutions and other organizations undoubtedly need explicit and implicit knowledge to sell the knowledge they possess in the form of packages and products or sell knowledge as a process. The importance of tacit knowledge is specifically due to the fact that the knowledge possessed by any organization will therefore lose its value as soon as it is coded and stored or once it is distributed in directories and documents with the products and services provided to customers and beneficiaries.

Therefore, when knowledge is transferred from its implicit state to its explicit state and its speaking state, it will at the very least lose its own ability and dynamic capacity to grow within the organization's space and in its vastness, because the loss of implicit knowledge at times will affect the speed of updating the organization's relationship with the environment and thus keep pace with the change taking place in The rules of the game and in the business game itself. Therefore, it is necessary to define the types of implicit knowledge that must be attracted. Also, controls must be established that define the dimensions of the process of converting tacit knowledge into explicit and declared knowledge. Among the types of implicit knowledge are the following:

-1 - tacit technical knowledge that appears in the form of work skills and practice of business activities and is difficult to attract.

-2 tacit knowledge accumulated historically and through a long period of learning and practice of work experiences and attempts at renewal and innovation sought by the owners of knowledge in the organization.

3- Collective or collective tacit knowledge, by which we mean knowledge and experiences naturally distributed among individuals working in the organization in general, and workers who possess knowledge, and collective tacit knowledge represents the knowledge and experience acquired by working individuals as a result of their long work in the organization (Ghaleb: 2007).

### **First: The concept of strategic auditing**

The concept of strategic auditing emerged at the request of the Institute of Internal Auditors to defend the curricula of the study of measurement methods that can be applied to ensure the extent of commitment to the strategic plan of the economic unit upon implementation. The strategic audit process imposes commitment and discipline between the Board of Directors and the management of the economic unit to a greater extent than the financial audit process. The traditional, as strategic audit stands before the tests of administration and management of the economic unit (Carey, 2005: 1).

Strategic auditing is the process of systematically examining and evaluating the strategic position of economic units that are comprehensive in terms of analyzing internal environment factors and external environmental factors to provide recommendations and suggestions necessary for management when carrying out the strategic decision-making process and to support the strategic position by verifying the efficiency and effectiveness of the unit in using its economic resources. And achieving its strategic goals (Ali, 5: 2017).

Strategic auditing is a broader and comprehensive type of management auditing, as it prepares a comprehensive report on the overall strategic situation. It not only describes how to formulate goals, strategies and policies as strategic decisions, but goes beyond that to how to implement, evaluate and control them with programs, budgets and procedures, where the external environment in which the business includes can It creates opportunities that enable companies to exploit them as well as create threats that could harm companies' businesses. They should avoid them, but the purpose is to exploit opportunities and avoid threats. Business needs resources, capabilities, or capacity.

### **Second: - Types of audit strategies:-**

Many academics, writers in the field of auditing, and researchers in their field, such as Taylor & Glezen, Boynton and Schelluchpeler, identify four audit strategies:

- 1- Direct core tests strategy
- 2- Analytical procedures strategy
- 3- Low risk strategy for internal control
- 4- Business risk strategy

The auditor may use a specific strategy for the audit process, or it may use different strategies for each part of the audit process, or use more than one strategy to audit that part (Quartet, 2006: 18), as the audit plan covers all aspects agreed upon in the terms of reference between the auditor and the client, and this is in agreement. With the primary role for which the audit strategy was developed is to assist the auditor in carrying out his mission efficiently and effectively during all audit stages (draft, 2011: 151)

As the strategy put in place is to develop the audit plan according to new variables to suit the reality of the audit, and the audit strategy starts from the preparatory stage to the stage of submitting the final report to the report

and expressing the external auditor's opinion on the fairness of the financial statements (Al-Ani and Al-Qaisi, 455: 2016).

### III. The practical side

First: - Test the validity of the content and the stability of the questionnaire. The validity was measured from the Reliability factor to ensure that there is a strong correlation between the validity of the test and its reliability. (One-dimensional strategic audit - as an approved variable) which were (0.87) and (0.89) respectively. These results indicate that the scale is characterized by validity and internal stability of the study variables.

Second: - Analysis and testing of study variables

1- Description of the study variables

In this aspect, the results of the study related to the research variables (implicit knowledge and its three dimensions - as an independent variable) and (one-dimensional strategic audit - as an approved variable) will be presented by presenting the results of the arithmetic mean, standard deviation and percentages as the relative weight of the questionnaire's paragraphs is calculated according to a scale Likert (five-point) is that the arithmetic average is divided on the Likert scale used, then multiplied by 100 and the upper limit of the five Likert scale is 5, so the relative weight (the weighted ratio) is as in the table below.

Table (1)

Ranking of the relative importance of the dimensions of implicit knowledge

Diminishing tacit knowledge	The weighted arithmetic mean	standard deviation	Relative ranking
Skill	3.47	0.31	First
Thinking	3.32	0.30	second
Experience	3.29	0.11	third

It can be seen from Table No. (1) that the skill first dimension has a weighted arithmetic mean (3.47), with a standard deviation (0.31), where the first variable is ranked in terms of relative importance, while the second dimension achieved thinking a weighted arithmetic mean (3.32), with a standard deviation (0.3) The second variable was ranked in terms of relative importance, and the third dimension of experience achieved a weighted arithmetic mean (3.29), with a standard deviation (0.11) and the third variable was ranked in terms of relative importance.



## 2- Testing the hypotheses of the correlation of the study variables

In this paragraph we will test and analyze the correlations between the research variables (implicit knowledge and its three dimensions) and (one-dimensional strategic audit), as the first main hypothesis of the research was (there is a statistically significant correlation between the dimensions of the implicit knowledge of the auditor and the strategic audit)

Where branched from this hypothesis three sub-hypotheses as follows

a. The first sub-hypothesis is that there is a statistically significant correlation between the first dimension of implicit knowledge (skill) and strategic auditing.

B. The second sub-hypothesis: There is a statistically significant correlation between the second dimension of implicit knowledge (thinking) and strategic auditing.

Table (2)

Clarifies the relationship between (implicit knowledge and its three dimensions) and (strategic audit)

Diminishing tacit knowledge	strategic audit	Level of morale
Skill	0.393	0.000
Thinking	0.369	0.000
Experience	0.4620	0.000
The total dimensions of implicit knowledge	0.489	0.000

From Table No. (2) there is a significant correlation relationship between skill and strategic auditing, which is a positive relationship (0.393), and the level of significance (0.000) and because the correlation value is less than the level (0.01), thus we accept the first sub-hypothesis.

Also, from Table No. (2) there is a significant correlation relationship between thinking and strategic auditing, which is a positive relationship (0.369), and the level of significance (0.000) and because the correlation value is less than the level (0.01). Thus, we accept the second sub-hypothesis.

As for the relationship between experience and strategic auditing, there is a significant correlation relationship, which is a positive relationship (0.462), and the level of significance (0.000) and because the value of the correlation is less than the level (0.01). Thus, we accept the third sub-hypothesis.

Finally, the relationship of the total dimensions of knowledge implicit in strategic auditing, there is a moral correlation as shown in the above table, and thus the main hypothesis of the research is accepted.

Third: testing hypotheses of the impact relationship of the study variables

Test the effect of (implicit knowledge dimensions) on (strategic audit) using simple linear regression analysis, as the second main hypothesis of the research was (there is a statistically significant effect between the dimensions of the implicit knowledge of the auditor and the strategic audit).

Where branched from this hypothesis three sub-hypotheses as follows

a. The first sub-hypothesis: There is a statistically significant effect between the first dimension of implicit knowledge (skill) and strategic auditing.

B. The second sub-hypothesis: There is a statistically significant effect between the second dimension of implicit knowledge (thinking) and strategic auditing.

C. The third sub-hypothesis: There is a statistically significant effect between the third dimension of implicit knowledge (experience) and strategic auditing.

Table (3)

Clarifies the impact of (implicit knowledge and its three dimensions) in (strategic audit)

Diminishing tacit knowledge	A	$\beta$ Impact factor	$R^2$	Value (t)	Value (f)	المعنوية
Skill	2.19	0.564	0.536	4.564	13.489	0.000
Thinking	2.23	0.464	0.469	3.813	14.558	0.000
Experience	2.37	0.653	0.656	2.367	18.985	0.000
The total dimensions of implicit knowledge	1.94	0.451	0.454	5.188	13.314	0.000

The above table shows the results of the effect of the simple linear regression model for the effect of knowledge dimensions implicit in strategic auditing

The effect of skill in strategic auditing: The skill effect model in strategic auditing was significant at a level of significance (0.01) in terms of the value of ((F) calculated (13.489), which is greater than the tabular value of (F) of (4.03), and the value of the impact factor was (0.564). It means that a change in the level of one unit in the skill is accompanied by a change of (0.564) in strategic auditing, and the value of (R2) was (0.536), and this means that the skill explains (54%) of the strategic audit.

The effect of thinking in strategic auditing: The impact of thinking in strategic auditing was significant at a level of significance (0.01) in terms of the value of ((F) computed (14.558), which is greater than the tabular value of (F) of (4.03), and the value of the impact factor was (0.464). It means that a change in the level of one unit in the

skill is accompanied by a change of (0.464) in strategic auditing, and the value of (R2) was (0.469), and this means that thinking explains (47%) of strategic auditing.

The impact of experience in strategic auditing: The influence of experience in strategic auditing was significant at a level of significance (0.01) in terms of the value of ((F) calculated (18.985), which is greater than the tabular value of (F) of (4.03), and the value of the impact factor was (0.653). It means that a change in the level of one unit in the skill is accompanied by a change of (0.653) in strategic auditing, and the value of (R2) was (0.656), and this means that the skill explains (66%) of the strategic audit.

The effect of multiple linear regression of the total dimensions of knowledge implicit in strategic auditing

In support of testing the impact hypothesis and to clarify the complementary relationship between the dimensions of implicit knowledge, a multiple linear regression model was used for the dimensions of implicit knowledge combined in strategic auditing and the results as shown in Table No. (4) if the model was significant in terms of value (f) calculated (12.352) at the level of significance ( 0.05) if the value of ( ) for the dimensions of implicit knowledge is (0.566, 0.457, and 0.659) respectively, and the value of (R2) is (0.47), meaning that the dimensions of implicit knowledge explain (47%) of the strategic audit, and thus the regression equation becomes As follows:

$$Y=1.767+ 0.566 x_1+0.457x_2+0.659x_3$$

Table No. (4) illustrates the effect of the combined implicit knowledge dimensions in strategic auditing

Diminishing tacit knowledge	A	β Impact factor	R <sup>2</sup>	Value (f)	Moral
Skill		0.566			
Thinking	1.767	0.457	0.47	12.352	0.000
Experience		0.659			

The results mentioned above confirm the acceptance of the second main research hypothesis that (there is a statistically significant effect between the dimensions of the implicit knowledge of the auditor and the strategic audit) on the individual and the overall level.

#### IV. Conclusions

A- The implicit knowledge dimension is a process by which the performance of employees, including internal auditors, in government units is evaluated and measured by comparing them with the main objectives and standards of performance set by higher management in a specific time, such as one year.

B - Government units need tremendous efforts in implementing strategic auditing in order to further improve the quality of the internal auditors by supporting them with human cadres who have professional service and experience.

C- Justifications for adopting standards for the dimensions of implicit knowledge in the Iraqi environment are available due to the increase in the number of graduates with a bachelor's degree as well as those with higher degrees (masters or doctorate degrees).

D - There is insufficient interest on the part of researchers in strengthening the implicit knowledge system in improving the performance of the work of the internal auditors when applying the strategic audit system in economic units in general.

E- There is a statistically significant correlation and influence relationship for the independent variable implicit knowledge (experience) on the dependent variable strategic audit.

F- There is a correlation and a significant influence relationship with statistical significance for the independent variable implicit knowledge (skill) on the dependent variable strategic audit.

G- There is a statistically significant correlation and influence relationship for the independent variable implicit knowledge (thinking) on the dependent variable strategic auditing.

## **V. Recommendations**

A- The state must activate the implementation of strategic auditing by imposing this system in government units in line with the legislation and laws in force that govern their work and increase investment projects and others.

B - The need to support government units from the human cadres who have known professional service and experience that contribute to the development of the strategic auditing application.

C- Spreading cultural awareness of implementing strategic auditing in government units through media channels and free courses and workshops for auditors.

D - The necessity of conducting more scientific studies and research on the application of the implicit knowledge system in all the various economic units.

E- The necessity of applying the dimensions of implicit knowledge when applying strategic auditing because it will increase the efficiency of the performance of internal auditors.

F- Adopting a constructive strategic audit approach that presents a balanced picture with all the negative and positive points and aspects. It is not sufficient to mention phenomena and conclusions, but strengthens them with recommendations and the measures to be taken.

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