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Professional care in reviewing, an analytical study of the concept and its implications, with reference to the case of Algeria

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Abstract---This study aims to shed light on the concept of professional care for auditors and its development in theoretical and practical literature, particularly as mentioned in international standards and its impact on the auditing system in Algeria. This calls for an attempt to establish the concept of professional care as one of the most debated fundamental issues in the field of auditing. Based on this, the study will analyze the theoretical frameworks in a critical analytical context, transitioning the term from legal jurisprudence to accounting jurisprudence. The study concluded that there is significant attention to professional care by all professional bodies, and from the perspective of many theoretical and practical literatures. Through analyzing international auditing standards, it was found that there is no specific standard for professional care despite its importance; it is implicitly included in all standards. Additionally, there is considerable importance placed on professional care in the Algerian auditing system, as the Algerian legislator requires auditors to exercise the necessary professional care while performing their duties, as stipulated in legal texts, the Commercial Law, and Law 10/01 related to the professions of chartered accountants, auditors, and certified accountants.

Keywords---Professional Care, International Auditing Standards, Auditor.

I- Introduction

The need to improve audit outputs has led to the necessity of exploring mechanisms and proposals to develop and enhance the performance of auditors. Professional care represents the practical application of the knowledge acquired

by the auditor. Since the degree of this practical application is a subjective matter that varies according to the circumstances faced by the auditor in different economic units, professionals and legal experts have been unable to establish standard rules to determine the required level or degree of professional care. They merely referred to it with the term "due care" and left the judgment on the presence or absence of this care to be studied in light of the auditor's circumstances and the service conditions. This judgment is based on the perspective of the users of audit services. The ethics rules emphasize the necessity of exercising sufficient care, as outlined by the American Institute of Certified Public Accountants (AICPA) and implicitly mentioned in international auditing standards.

Therefore, the issue of professional care is one of the most debated fundamental issues in the field of auditing, similar to most concepts with legal backgrounds employed in auditing. This raises the difficulty of setting objective standards to determine whether the professional care exercised by the auditor is sufficient to absolve them from various types of liabilities and consequences, an issue this article seeks to address and answer.

Research Problem:

Based on the above, the main research problem can be formulated as follows: To what extent can the professional care exercised by the auditor be considered sufficient to absolve them from various types of liabilities and consequences?

Research Hypotheses:

To answer this article, we rely on the following two hypotheses:

1. There is a conceptual foundation for the auditor's professional care in theoretical and practical literature.
2. International auditing standards provide a specific standard for professional care.

Study Objective:

This study aims to achieve the following objective:

To study and analyze the concept of the auditor's professional care and its development in theoretical and practical literature, particularly as mentioned in international standards, and the extent of its impact on the auditing system in Algeria.

Importance of the Study:

The importance of this article lies in its analytical and critical context, which transitions the concept of professional care from legal jurisprudence to accounting jurisprudence.

Study Outline:

The study is divided into the following sections:

1. **Section One:** Theoretical framework of the concept of professional care in theoretical literature.
2. **Section Two:** Development of the concept of professional care according to international auditing organizations, with reference to the impact on the Algerian system.

3. **Section Three:** The importance of professional care in absolving the auditor from liability, determining the boundaries of professional care, and identifying areas of deficiency.

II- Literature Review:

In order to provide a theoretical foundation for the study and to understand the relevant concepts and terms, this section will cover the theoretical framework and concepts of professional care. Additionally, it will address the evolution of the concept of professional care according to international auditing organizations, with reference to the impact on the Algerian system in an analytical context, as follows:

First - Theoretical and Conceptual Framework of Professional Care

Professional care has garnered significant attention from all professional bodies, especially the American Institute of Certified Public Accountants (AICPA) since the Auditing Standards Board of the AICPA issued auditing standards and ethics rules. Here is an explanation of the concept of professional care from the perspective of various studies:

1. Linguistic and Technical Definitions of the Term Professional Care

1.1 Linguistic Definition:

The term "professional care" linguistically means care and attention. The word "profession" means a regular and specific job for a suitable and qualified person, including the secrets of the profession (its rules and principles), and professional conscience (what a person shows in terms of integrity, care, diligence, and accuracy in performing their professional duties). The linguistic meaning of the terms "secrets of the profession" and "professional conscience" forms the basis for the term "professional care" as it is known today (Al-Mari & Ahmed, 2021, p. 306).

1.2 Technical Definition:

Professional care can be defined as "the auditor's professional competence that comes from the availability of a set of ethical and behavioral qualities in the auditor, their familiarity with the professional releases and laws governing their work, and their ability to maintain a degree of independence while conducting the audit process. This includes exercising an appropriate level of professional skepticism, which enhances their professional competence and ability to detect significant errors and misstatements in the financial statements, and to provide a report that includes a sound, impartial, and technical opinion based on auditing standards" (Marwa, 2019, p. 453).

1.3 Concept of Professional Care According to Academic Studies

Samir Kamel defined professional care as "the auditor's ability to detect errors and report material errors in financial statements, which helps to reduce the information asymmetry between management and shareholders, given the separation of ownership from management, thereby protecting the interests of consumers" (Samir, 2008, p. 29).

Yousef Al-Jarbou defined professional competence as "the specialized knowledge in the fields of accounting and auditing, which is one of the most important

qualities that the external auditor should possess when conducting the audit and his skill in applying this knowledge in various fields of auditing he encounters" (Yousef, 2012, p. 113).

El-Moselmi Ihab Ali stated that professional care "is represented by a set of professional rules that govern the relationship with clients, the public, and other auditors. It also expresses maintaining a high level of independence, sufficiency, efficiency, ethics, honesty, objectivity, and effectiveness in performing the audit process. These professional rules elevate the profession and earn it respect and trust from others" (El-Moselmi, 2000, p. 6).

Marwa Fawzi Abdel Aziz defined professional care as "the auditor's exertion of a reasonable level of professional care, which is one of the basic requirements for the auditor's work to fulfill their duties towards all parties benefiting from the financial statements that provide them with financial information to assist in making various economic decisions" (Marwa, 2019, p. 453). She also defined it as "the way the audit task is performed with the least possible degree of potential risks" (Marwa, 2019, p. 425).

In another study, Marwa Fawzi Abdel Aziz stated that "the concept of due professional care imposes on the auditor a certain level of performance responsibility that must be achieved before all users of the financial statements. It should also extend to include the auditor's responsibility to detect legal violations" (Marwa, 2019, p. 454).

Osama Ibrahim defined professional care as "the auditor's degree of commitment and correct interpretation of generally accepted auditing standards when expressing an opinion on financial statements" (Osama, 1994, p. 86).

Mukhtar Ismail stated that the concept of due professional care imposes on the auditor a level of performance responsibility that must be achieved before all users of the financial statements. It should also include the auditor's responsibility to detect fraud and errors and their responsibility to discover legal violations by clients, not only to report them when discovered but also to plan the audit process to detect such actions (Mukhtar, 1999, p. 74).

Samiha El-Qulibi referred to professional care as "the auditor must follow the rules of the diligent professional and technical man - not just the ordinary man - as a specialist and professional in the profession according to the accepted accounting principles in its field" (Samiha, 2011, p. 187).

From the Above, We Conclude:

Professional care is the auditor's commitment to performing at a certain level when practicing their profession. This level is determined by the standards set by professional organizations and legal regulations, whether during examinations or when preparing reports, to maintain the profession and improve the quality of the auditing process:

Second - Evolution of the Concept of Professional Care According to International Auditing Bodies:

1. Concept of Professional Care According to Generally Accepted Auditing Standards (GAAS)

The standard of due professional care is one of the general standards of GAAS, which society relies on to build trust in the auditor's report and the auditing profession in general. The auditor must exercise appropriate professional care

when performing their task and preparing the report (Leqliti & Wadi', 2021, p. 179).

Professional care consists of guidelines that professionals refer to in order to support their judgment, without eliminating their discretion. It represents a high-level professional description of generally accepted practice aimed at reducing variation in practice under similar circumstances. It serves as a general framework for assessing the quality and efficiency of technical work, as well as for determining the nature and depth of professional responsibility (Siham, 2010, p. 40).

The concept of professional care reflects the auditor's commitment and correct interpretation of generally accepted auditing standards when expressing an opinion on financial statements (El-Moselmi, 2000, p. 6). Professional care for the auditor is defined as the manner in which auditors perform the audit task with the least possible degree of potential risks. Professional care has received significant attention from the AICPA since the Auditing Standards Board issued auditing standards and ethics rules. Although professional care is explicitly mentioned in only one auditing standard, which requires reasonable professional care when conducting examinations and preparing reports to express an opinion, it is implicitly included in all fieldwork standards. The first standard emphasizes supervising assistants' work, the second standard stresses evaluating and studying the internal control system—not just any supervision or evaluation, but doing so correctly and appropriately for the audit task. The third standard addresses professional care when gathering audit evidence, where the evidence must be sufficient and persuasive to be useful for expressing an opinion (Marwa, 2019, p. 454).

Thus, exercising professional care is essential at every stage of the audit process, from designing the audit program to preparing the report and expressing an opinion. Exercising care in one stage without others is insufficient and often leads to lower audit quality and potentially misleading opinions that harm the interests of users of accounting information (Marwa, 2019, p. 449). The importance of the standard of due professional care becomes evident during comprehensive audits to elevate the performance quality, achieved through a full and clear understanding of the nature and requirements of comprehensive auditing (Hanan, 2004, p. 146).

The standard of due professional care necessitates responsibility when performing the task, to be carried out with utmost sincerity and honesty. Some general conditions required of the auditor include (Leqliti & Wadi', 2021, pp. 176-177):

- The auditor should strive to develop themselves by acquiring available knowledge related to auditing and anticipating potential risks to the client, such as evaluating the internal control system.
- Considering potential circumstances when planning the audit task.
- Giving greater importance to risks identified through prior experience with the client.
- Addressing any complaints or inquiries related to significant aspects of the opinion.
- Continuously improving professional expertise.

- Reviewing the work of their assistants.

The auditor must follow technical and ethical standards and strive to improve the efficiency and quality of the service provided, performing professional responsibilities to the utmost extent (Hussein et al., 2014, p. 81). The auditor should perform services with care and efficiency, maintaining their professional knowledge and skills at a level that ensures the client benefits from competent professional services based on the latest developments in practice, legislation, and methods (Hussein et al., 2014, p. 87).

2. Concept of Professional Care According to International Auditing Standards (ISA)

International auditing standards implicitly address the aspect of due professional care at every stage of the audit process. This is achieved by the auditor exercising professional skepticism, which requires prudence and caution, and diligently collecting sufficient and appropriate audit evidence at every step and examination they conduct. The most prominent standards that address the topic of professional care include:

ISA 1: The International Standard on Quality Control (ISQC 1), particularly paragraph 20, refers to the fundamental principles of professional ethical behavior, including integrity, objectivity, professional competence and due care, confidentiality, and professional behavior (Marwa, 2019, p. 445).

ISA 200: The International Standard on Auditing (ISA 200), in paragraph 7, states that the auditor must obtain sufficient and appropriate audit evidence to reduce audit risk to an acceptably low level (Treyshe, 2018, p. 225).

ISA 220: The International Standard on Quality Control for an Audit of Financial Statements, in paragraph 10, requires that any work delegated to assistants be done in a way that ensures reasonable assurance that the work will be performed with due care by persons with the necessary professional qualifications under the given circumstances (Leqliti & Wadi', 2021, p. 179). Paragraph 14 emphasizes that auditors and those with supervisory responsibilities should consider the assistants' skills and ability to perform the assigned work under proper guidance and supervision (Hussein et al., 2014, p. 185).

ISA 240: The International Standard on Auditing (ISA 240), concerning fraud and error, highlights that the scientific concept of professional performance quality depends on the auditor's ability to detect violations in financial statements and report on them (ISA 240, 2010).

ISA 560: The International Standard on Subsequent Events, in paragraph 4, requires the auditor to perform audit procedures to obtain sufficient and appropriate evidence that identifies events occurring after the report date that require adjustment or disclosure in the financial statements. Such events may have a direct impact on the accounts of the year under audit and should be settled and adjusted for this reason. Paragraph 9 of ISA 560 stipulates that if the auditor becomes aware of significant events after the report date but before the issuance of the financial statements, they must consider whether the financial statements need adjustment and discuss the matter with management to take appropriate action in such circumstances (Leqliti & Wadi', 2021, p. 179).

ISA 600: The International Standard on Using the Work of Another Auditor, in paragraph 7, indicates that the auditor should consider the professional

competence of the other auditor in the context of the specific task performed. Paragraphs 8 and 9 state that the principal auditor must perform procedures to obtain sufficient and appropriate evidence that the work of the other auditor is suitable for the principal auditor's purposes in the context of the specific engagement (Hassan et al., 2014, p. 185).

ISA 610: The International Standard on Considering the Work of Internal Auditors, requires the external auditor to understand and initially assess the internal audit function based on factors such as its position in the organizational structure, scope, professional competence, and due professional care. The external auditor must ensure that internal audit work is planned objectively, adequately supervised, and properly documented using appropriate audit evidence and working papers (ISA 610, 2010, p. 301).

ISA 620: The International Standard on Using the Work of an Expert, in paragraph 8, outlines the key requirements the auditor must follow when using the work of an expert on complex and sensitive matters. The auditor must obtain sufficient and appropriate evidence to confirm the adequacy of the expert's work for audit purposes (ISA 620, 2010).

ISA 710: The International Standard on Comparatives, in paragraph 6, requires the auditor to obtain sufficient and appropriate evidence that the comparative information meets the requirements of the applicable financial reporting framework. Obtaining sufficient audit evidence requires a high level of knowledge and experience and depends primarily on the auditor's various capabilities (George, 1996, p. 149).

3. Concept of Professional Care According to Internal Auditing Standards

The international standards for internal auditing define professional care in Standard 1200 as follows (Naji, 2017, pp. 7-8):

- **Standard 1200:** Skill and Due Professional Care states that "internal audit engagements must be performed with proficiency and due professional care."
- **Standard 1220:** Due Professional Care requires that "internal auditors must apply the care and skill expected of a reasonably prudent and competent internal auditor. Due professional care does not imply infallibility."
- **Standard 1120:** In paragraph 1, it explains that "internal auditors must exercise due professional care in performing their work by considering the following elements:
 - The extent of work needed to achieve the engagement's objectives.
 - The relative complexity, materiality, or significance of matters to which assurance procedures are applied.
 - The adequacy and effectiveness of governance, risk management, and control processes.
 - The probability of significant errors, fraud, or noncompliance.
 - The cost of assurance in relation to potential benefits.
- **Standard 1220,** paragraph 2, states that in the context of exercising due professional care, internal auditors should consider using technology-based audit techniques and other data analysis techniques.
- **Standard 1220,** paragraph 3, emphasizes that internal auditors should be alert to significant risks that could affect objectives, operations, or

resources, and that assurance procedures, even when conducted with due professional care, do not guarantee the identification of all significant risks.

- Internal auditors should also exercise due professional care when performing consulting engagements by considering:
 - Client needs and expectations, including the nature, timing, and communication of engagement results.
 - The complexity and extent of work needed to achieve the engagement's objectives.
 - The cost of the consulting engagement in relation to potential benefits.

4. Professional Care According to Algerian Legislation

An examination of Algerian legal rules and texts reveals that the Algerian legislator has mandated auditors to exercise due professional care in the performance of their duties through:

- **Article 715 bis 4** of the Commercial Code specifies the levels of care required based on the auditor's broad professional responsibilities. It assigns the auditor the task of examining the institution's books and financial papers, verifying the regularity and accuracy of the institution's accounts, and auditing the accuracy of information provided in the board of directors' report and documents sent to shareholders regarding the institution's financial situation and accounts. It also includes approving the regularity of the inventory and the institution's accounts and balance sheets (Commercial Code, 2007, p. 247).
- **Article 59** of Law 10-01 related to the profession of chartered accountants, auditors, and certified accountants states that the auditor bears general responsibility for the care in performing his duties and is obliged to provide means without guaranteeing results (Law 10-01, 2010).

Third - Importance of Professional Care in Absolving the Auditor from Liability

1. Importance of Professional Care for Users of Audit Services

The importance of professional care includes the following aspects (Marwa, 2019, p. 428):

- The more experienced and competent the auditor is, the higher the chances of detecting significant misstatements and the better the ability to confront and intercept fraud and deception.
- Higher levels of professional care by the auditor lead to a reduction in significant misstatements in financial statements, thereby enhancing the quality and efficiency of the audit process.
- Decreased significant misstatements in financial reports with increased audit efforts, which requires achieving three types of quality in financial reporting about the institution's activities:
 - **Quality of Report Writing:** Choosing clear and understandable words.
 - **Quality of Content:** Ensuring the reports are free of significant errors, complete, and accurate.
 - **Quality of Report Presentation:** Ensuring timely, consistent, stable, impartial, and transparent presentation.

2. Importance of Professional Care for Professional Standards and Regulations

Professional ethics and rules have emphasized the necessity of exercising sufficient professional care through the guidelines issued by professional organizations (El-Moselmi, 2000, p. 6):

- International standards stipulate the necessity of exercising due professional care by individuals with technical expertise, competence, and training in the field of auditing (Law No. 10-01 related to the professions of chartered accountant, auditor, and certified accountant, 2010).
- International standards do not explicitly require auditors to adhere strictly to auditing standards as a measure of exercising due professional care.
- International auditing standards do not specify a particular standard for due professional care but address this aspect through various texts and guidelines.

3. Importance of Professional Care for the Auditor

- Exercising a reasonable level of professional care is a fundamental requirement for the auditor to fulfill their duties towards all beneficiaries, absolving them from liability and protecting themselves from legal accountability.
- Exercising professional care serves as evidence for the auditor before regulatory and judicial authorities.
- Professional care also contributes to enhancing the quality of audit services, addressing the needs of users of financial reports.
- The quality of audit services naturally reflects the level of professional care exercised by auditors (El-Moselmi, 2000, p. 2).

Fourth - Limits of Professional Care and Areas of Deficiency

1. Limits of Professional Care

An auditor's commitment to exercising due professional care includes several elements, such as:

- Assessing their capability to undertake the audit engagement before accepting it.
- Adhering to professional and ethical standards and constantly striving to improve the efficiency and quality of their services.
- Ensuring that all accepted engagements are performed with the competence that guarantees high professional quality, which requires a level of understanding, knowledge, and experience that enables them to perform their services skillfully and competently. Competence also requires the auditor not to hesitate to seek the expertise and skills of others if the engagement demands a specialization they do not possess.
- Dedicating themselves to fulfilling their responsibilities towards clients and all beneficiaries of their report, which entails delivering services timely and efficiently, adhering to required technical and ethical standards (Al-Mari & Ahmed, 2021, p. 308).
- Not easily accepting superficial explanations or information provided by the institution.
- Not relying solely on personal knowledge of the client or the client's good reputation.

- Taking responsibility for the careful supervision of their assistants' work.
- Avoiding negligence, as professional care is the opposite of neglect, and ensuring that they perform their duties seriously and cautiously.
- Considering organizational aspects of the work, such as completing working papers, conducting proper planning, performing necessary tests, and ensuring the objectivity of the audit report (El-Saidani, 2007, p. 70).

2. Areas of Deficiency in Exercising Professional Care

Areas where auditors fail to exercise professional care include (Issa, 2015, p. 110):

- Failing to plan the audit program in a way that ensures sufficient tests and procedures to detect any material errors or deliberate significant professional fraud within the scope of professional care.
- Failing to implement the planned audit procedures.
- Neglecting to identify and warn about indicators of doubt affecting the client's ability to continue as a going concern and failing to exercise due professional care to discover them, whether they are financial, operational, or other indicators, to a high degree.
- Inability to detect fraud, which can result from several reasons, one of which might be the failure to exercise sufficient professional care, thus avoiding many issues with the client or related parties, especially legal problems.

III- Conclusion

Exercising professional care is essential at every stage of the auditing process, from designing the audit plan to preparing the report and expressing an opinion. Applying professional care in one stage without others is insufficient and usually leads to a decrease in audit quality, potentially resulting in adverse outcomes that negatively impact the interests of related parties.

From the above, it is clear that auditing standards have been generally formulated and did not dedicate a specific standard to professional care but addressed it implicitly in every standard. Additionally, the standards do not explicitly require auditors to adhere strictly to auditing standards as a measure of exercising professional care. Failure to fulfill professional responsibilities makes auditors subject to numerous legal or professional liabilities. Evidence of performing professional care can be demonstrated through the presence of programs and working papers.

Study Findings

Based on the research problem and hypothesis testing, several key findings were reached:

- Professional care has garnered significant attention from all professional bodies and from the perspective of numerous theoretical and practical literatures.
- Analyzing international auditing standards reveals that there is no specific standard for professional care despite its importance, and it is implicitly included in all standards.

- Professional care holds great significance in the Algerian auditing system, as the Algerian legislator mandates auditors to exercise due professional care during their duties, as stipulated in legal texts, the Commercial Code, and Law 10/01 related to the professions of chartered accountant, auditor, and certified accountant.

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