

THE ROLE OF ISLAMIC WORK ETHICS ON EXTERNAL LIBYAN AUDITORS

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Abstract: *This study explores the role of Islamic work ethics on the practices and perspectives of external auditors in Libya, specifically. Utilizing a qualitative research methodology, the study focuses on a population comprising employees auditing offices. A purposive sampling method was employed to select eight external auditors, based on their seniority and expertise in the field. The primary data collection method involved in-depth interviews, with the subsequent data analyzed through qualitative content analysis. Content analysis, as the chosen data analysis method, was conducted on the transcribed interview data. This method was selected due to its robustness in interpreting various forms of content, making it particularly suitable for understanding complex and nuanced perspectives. The study's rationale for employing qualitative content analysis is grounded in its effectiveness in dealing with documents and records, which can serve as the sole source of information or aid in triangulating data for validation purposes. The findings of this study highlight the significant influence of Islamic work ethics on the professional conduct and decision-making processes of Libyan external auditors. The ethical framework provided by Islamic principles not only shapes their auditing practices but also enhances their commitment to integrity, accountability, and transparency. By examining the intersection of cultural, religious, and professional dimensions, this research contributes to a deeper understanding of how Islamic work ethics integrate into and impact the field of auditing in Libya. The study underscores the importance of these ethics in fostering ethical behavior and professionalism, providing valuable insights for policymakers, educators, and practitioners aiming to promote ethical standards in auditing practices.*

Keywords: *Islamic Work Ethics, External Auditors, Content Analysis, Libyan Accounting and Auditing.*

Introduction

Islamic work ethics (IWE) form a crucial framework within Islamic societies, encompassing a set of moral principles derived from the Quran and Sunnah that guide both personal and professional conduct (Ahmad et al., 2022). These ethics emphasize honesty, dedication, social justice, and cooperation, which are essential for fostering a culture of integrity and accountability in the workplace (Kalifa et al., 2020). In professional environments, particularly in fields that demand high ethical standards such as auditing, IWE serve as a robust foundation that informs decision-making processes and enhances organizational performance (Ghaemi Asl & Ghasemi Doudkanlou, 2022). This study aims to delve into the influence of IWE on the practices and perspectives of external auditors in Libya, focusing on how these ethics shape their professional conduct and decision-making processes.

The auditing profession, which fundamentally relies on principles of transparency, honesty, and accountability, aligns well with the core tenets of Islamic work ethics (El-Mallah et al., 2023). In Islamic contexts, such as Libya, auditors are expected to navigate their duties with a high degree of ethical consideration, ensuring that their actions are in harmony with both professional standards and religious principles (Hassaan & Salah, 2023). Previous studies have highlighted the significant role of IWE in enhancing auditors' commitment to ethical standards, leading to improved job satisfaction, organizational commitment, and public trust in financial reporting (Alam et al., 2023; Ghaemi Asl & Ghasemi Doudkanlou, 2022). However, auditors in Islamic countries often face unique challenges in maintaining their independence and objectivity while adhering to these religious principles (Ahmad et al., 2022). This study seeks to explore these challenges and understand the extent to which IWE influence the professional practices of auditors in Libya.

In Libya, the auditing profession operates under a comprehensive regulatory framework that is significantly influenced by Islamic principles (Kalifa et al., 2020). The Central Bank of Libya oversees auditing offices, ensuring compliance with national and international standards to uphold financial integrity and transparency (El-Mallah et al., 2023). External auditors in Libya play a vital role in maintaining public trust and financial stability by ensuring the accuracy of financial statements and adherence to ethical standards (Alam et al., 2023). The integration of IWE into their practices provides a strong ethical foundation that helps auditors navigate complex regulatory environments and make decisions that are both fair and just (Hassaan & Salah, 2023). By aligning their actions with IWE, auditors not only enhance their credibility and effectiveness but also contribute significantly to the overall quality of the auditing profession in Libya (Abdullah, Hassan, & Zakaria, 2023). This research aims to contribute to the existing body of knowledge by examining the intersection of cultural, religious, and professional dimensions, and highlighting the significant role of IWE in fostering ethical behavior and professionalism in the field of auditing.

The influence of Islamic principles extends beyond the regulatory framework to the daily practices and decision-making processes of auditors. This regulatory environment not only shapes the auditing standards but also reinforces the ethical foundation upon which auditors operate (Al-ahdal & Hashim, 2022). The integration of IWE into auditing practices enhances auditors' commitment to ethical standards, thereby improving the overall quality and transparency of financial reporting (Hanif, 2018).

Literature Review

The literature review provides an in-depth exploration of the existing body of knowledge related to Islamic work ethics (IWE) and their impact on the auditing profession, particularly in Islamic contexts like Libya. By examining previous studies and integrating insights from various scholarly sources, this section aims to highlight the significance of IWE in professional settings, the unique challenges faced by auditors in Islamic countries, and the specific context of external auditors in Libya.

Islamic work ethics are deeply rooted in the teachings of the Quran and Sunnah, emphasizing values such as honesty, dedication, social justice, and cooperation (Ahmad et al., 2022). These principles are not only integral to personal conduct but also play a critical role in professional environments, guiding individuals to align their actions with ethical and religious standards (Ghaemi Asl & Ghasemi Doudkanlou, 2022). The alignment of professional practices with IWE fosters a work environment where integrity and accountability are paramount, ultimately enhancing organizational performance (Kalifa et al., 2020). Studies have demonstrated that adherence to IWE can lead to increased job satisfaction and organizational commitment, which are essential for maintaining high ethical standards in auditing (Hassaan & Salah, 2023).

In addition to these core values, Islamic work ethics also emphasize the welfare of society and ethical stewardship of resources (Abdul Rahman, 2016). This holistic approach to ethics ensures that auditors not only focus on compliance and accuracy but also consider the broader impact of their work on societal well-being (Albacete-Maza et al., 2023). The principles of IWE guide auditors in maintaining a balance between professional responsibilities and social accountability (Aggarwal, 2023).

In Islamic contexts, the auditing profession is profoundly influenced by religious principles that mandate transparency, honesty, and accountability (El-Mallah et al., 2023). The integration of IWE into auditing practices enhances auditors' commitment to these ethical standards, ensuring that audits are conducted with a high degree of fairness and accuracy (Hassaan & Salah, 2023). However, auditors in Islamic countries often face challenges in maintaining independence and objectivity while adhering to Islamic principles (Alam et al., 2023). Despite these challenges, the application of IWE can significantly improve audit quality by fostering a culture of integrity and ethical behavior (Kalifa et al., 2020). The adoption of IWE is beneficial not only for auditors but also for the organizations they serve, as it enhances public trust and confidence in financial reporting (Ghaemi Asl & Ghasemi Doudkanlou, 2022).

In Libya, the auditing profession is governed by various regulations influenced by Islamic principles. External auditors are responsible for ensuring the accuracy of financial statements and adherence to ethical standards (El-Mallah et al., 2023). The Central Bank of Libya oversees auditing offices to ensure compliance with both national and international standards (Kalifa et al., 2020). The role of external auditors is crucial for maintaining financial stability and public trust in Libya (Alam et al., 2023). They must navigate complex regulatory environments while adhering to ethical principles derived from Islamic teachings, which provide a robust framework for ethical decision-making and professional conduct (Hassaan & Salah, 2023). By aligning their actions with IWE, auditors can enhance their credibility and effectiveness, contributing to the overall quality of the auditing profession in Libya (Abdullah, Hassan, & Zakaria, 2023).

Islamic Work Ethics

The issue of adherence to professional ethics depends on the principle of religious law. Responsibility towards Allah must be the priority in consideration, followed by responsibility towards society, the profession, and superiors. Focusing on adherence to Sharia law provides good scrutiny through sincerity during the performance of professional duties and the pursuit of the satisfaction of Allah Almighty for good performance (Abdullah, et,el, 2024).

Islamic work ethics (IWE) are deeply rooted in the teachings of the Quran and Sunnah, which advocate for moral behavior and the welfare of society (Ahmad et al., 2022). These ethics emphasize core values such as honesty, dedication, social justice, and cooperation, forming an essential part of professional conduct that guides individuals in their professional and personal interactions (Kalifa et al., 2020).

The integration of IWE into professional settings ensures that actions are consistently aligned with ethical and religious principles (El-Mallah et al., 2023). This alignment fosters a work environment where integrity and accountability are prioritized, ultimately enhancing overall organizational performance (Alam et al., 2023). Research indicates that adherence to IWE not only improves job satisfaction and organizational commitment but also strengthens the ethical foundations of professional practices (Hassaan & Salah, 2023).

In the field of auditing, IWE provide a comprehensive framework for auditors, enabling them to perform their duties with a high level of ethical consideration. This framework is crucial for ensuring the accuracy and reliability of financial statements, thereby maintaining the trust and confidence of stakeholders (Ghaemi Asl & Ghasemi Doudkanlou, 2022).

Auditing In Islamic Contexts:

Sharia audit: It is one of the primary components of Sharia control. It involves a special administrative unit completing specialized duties. In order to make sure the university upholds Islamic Sharia law.(Abdullah,Hassan,2022).

The influence of Islamic principles on the auditing profession is profound, especially in countries with significant Muslim populations. Islamic principles mandate key values such as transparency, honesty, and accountability, which are fundamental to the practice of auditing (El-Mallah et al., 2023). The integration of Islamic work ethics (IWE) into auditing practices significantly enhances auditors' commitment to these ethical standards, ensuring that audits are performed with fairness and accuracy (Hassaan & Salah, 2023).

Auditors in Islamic contexts face unique challenges in maintaining independence and objectivity while adhering to religious principles. Research has highlighted that balancing professional standards with Islamic ethical mandates can be complex (Alam et al., 2023). However, the implementation of IWE can greatly improve the quality of audits by fostering a culture of integrity and ethical behavior among auditors (Kalifa et al., 2020). The adoption of IWE in auditing practices not only benefits the auditors themselves but also the organizations they serve, as it enhances public trust and confidence in financial reporting (Ghaemi Asl & Ghasemi Doudkanlou, 2022).

One significant challenge is the potential conflict between secular regulations and Islamic ethical mandates, which can create dilemmas for auditors striving to maintain professional and religious integrity (Asadnabizadeh, 2023). Despite these challenges, the strong ethical

framework provided by IWE helps auditors navigate such conflicts, ensuring that their decisions remain fair and just (Algabry et al., 2020). The ability to reconcile these aspects is crucial for the credibility and effectiveness of the auditing profession in Islamic contexts (Ajayi & Mmutle, 2021).

Moreover, Islamic principles encourage auditors to perform their duties with a high degree of ethical consideration, thus promoting a work environment where integrity and accountability are paramount (Ahmad et al., 2022). This ethical framework is crucial for maintaining the reliability and credibility of financial statements, which is essential for the financial stability of organizations (Bidari & Djajadikerta, 2020). The emphasis on ethical behavior derived from IWE aligns closely with the professional requirements of the auditing profession, thereby enhancing the overall quality and effectiveness of audits (Oboh & Omolehinwa, 2022).

The commitment to transparency and accountability, as mandated by IWE, plays a pivotal role in fostering public trust and confidence in financial reporting (Bouheraoua & Djafri, 2022). This commitment is particularly important in environments where public trust in financial institutions is critical for economic stability and growth (Atkins et al., 2021). By adhering to IWE, auditors contribute to building a robust financial infrastructure that supports sustainable development (Ben Abdallah & Bahloul, 2021).

External Auditors In Libya

In Libya, the auditing profession is subject to a comprehensive regulatory framework significantly influenced by Islamic principles (El-Mallah et al., 2023). External auditors in Libya play a vital role in ensuring the accuracy of financial statements and maintaining adherence to both national and international ethical standards (Kalifa et al., 2020). The Central Bank of Libya oversees these auditing offices, ensuring they comply with established guidelines to uphold financial integrity and transparency (Kalifa et al., 2020; El-Mallah et al., 2023).

The role of external auditors in Libya is pivotal for sustaining financial stability and public trust (Alam et al., 2023). These auditors must navigate a complex regulatory environment while adhering to ethical principles derived from Islamic teachings, which emphasize honesty, transparency, and accountability (Ghaemi Asl & Ghasemi Doudkanlou, 2022). Integrating Islamic Work Ethics (IWE) into their practices provides a robust framework for ethical decision-making and professional conduct (Hassaan & Salah, 2023). This alignment with IWE not only enhances the auditors' credibility and effectiveness but also contributes significantly to the overall quality and integrity of the auditing profession in Libya (Kalifa et al., 2020; Alam et al., 2023; El-Mallah et al., 2023).

In addition, the regulatory oversight by the Central Bank of Libya ensures that auditing practices are aligned with both national and international standards, further reinforcing the ethical conduct expected of auditors (Al-ahdal & Hashim, 2022). This regulatory framework, influenced by Islamic principles, provides a strong foundation for auditors to perform their duties with integrity and transparency (Kalifa et al., 2020). By adhering to these standards, auditors contribute to the overall financial stability and credibility of the Libyan economy (Alam et al., 2023).

Furthermore, the role of Islamic principles in the regulatory framework underscores the importance of aligning professional practices with religious and ethical standards. External auditors in Libya not only ensure compliance with legal requirements but also embody the

ethical principles that foster sustainable development. This alignment is crucial for maintaining public trust and contributing to the broader goals of financial stability and integrity within the Libyan economy (Abdullah, Hassan, & Zakaria, 2023). By adhering to IWE, auditors can enhance their professional conduct and decision-making processes, ultimately contributing to the sustainable development of the financial sector in Libya.

Research Methodology

This study employs a qualitative research methodology to delve into the complex and nuanced perspectives of external auditors regarding Islamic work ethics (IWE). The choice of a qualitative approach is driven by the need to capture the depth and richness of auditors' experiences and perceptions, which are often influenced by cultural, religious, and professional contexts. Qualitative research is particularly suited for exploring phenomena that require a detailed understanding of human behavior and thought processes, allowing researchers to gain insights that are not easily quantifiable (De Marchi et al., 2022).

The research design includes a purposive sampling method to select participants who are most likely to provide rich, relevant, and diverse data. Specifically, eight external auditors of Libyan were chosen based on their extensive experience and expertise in auditing practices (Davidsson & Stigmar, 2021). This targeted selection ensures that the study benefits from the insights of individuals who have a deep understanding of both professional auditing standards and the influence of IWE on their practices. The auditors' seniority and expertise make them ideal candidates for providing informed perspectives on how IWE impacts their professional conduct and decision-making processes.

Data collection was carried out through in-depth interviews, which offer a flexible and interactive way to explore the auditors' views and experiences. The interviews were meticulously transcribed and subjected to qualitative content analysis, a robust method for interpreting and making sense of complex data (Albacete-Maza et al., 2023). This analytical approach involves coding the data to identify recurring themes and patterns, which helps in understanding how IWE influence auditors' behaviors and decisions. The use of qualitative content analysis is particularly effective in dealing with textual data and provides a comprehensive understanding of the participants' perspectives, thereby ensuring the reliability and validity of the findings.

Qualitative Research Approach

This study employs a qualitative research methodology to deeply investigate the intricate perspectives of external auditors concerning Islamic work ethics (IWE). Qualitative methods are particularly effective in capturing the complexity and context-specific nuances of auditors' experiences and views (Davidsson & Stigmar, 2021). By utilizing qualitative techniques, this research aims to provide a comprehensive understanding of how IWE influence the professional conduct and decision-making processes of auditors in Libya (Albacete-Maza et al., 2023).

The qualitative approach is well-suited for this study as it allows for rich, detailed data collection through methods such as in-depth interviews and content analysis, which are essential for exploring the multifaceted nature of IWE in the auditing profession (De Marchi et al., 2022). This methodology enables the researchers to delve into the subjective experiences of auditors, capturing the profound impact of IWE on their ethical practices and professional behavior (Diegelmann et al., 2020; De Marchi et al., 2022). Furthermore, qualitative research provides a robust framework for interpreting the auditors' narratives, ensuring a thorough

analysis of their insights and experiences (Davidsson & Stigmar, 2021; Albacete-Maza et al., 2023).

Furthermore, the qualitative approach enables the researchers to explore the subjective experiences of auditors, capturing the profound impact of IWE on their ethical practices and professional behavior (Diegelmann et al., 2020). This method provides a robust framework for interpreting the auditors' narratives, ensuring a thorough analysis of their insights and experiences (Davidsson & Stigmar, 2021). By leveraging qualitative methodologies, the study can delve into the complexities of ethical decision-making in the auditing profession (Ghosh, 2022).

Sampling and Participants

A purposive sampling method was employed to select eight external auditors of Libyan. This method was chosen to ensure that participants possessed extensive experience and expertise in the field, thereby providing rich and insightful data regarding the role of Islamic work ethics (IWE) in their professional practices (Davidsson & Stigmar, 2021). The rationale behind using purposive sampling is its effectiveness in selecting individuals who can best contribute to the research objectives due to their specific knowledge and experience (Alam et al., 2021). By focusing on senior auditors, the study aimed to capture a deep understanding of how IWE influence auditing practices, decision-making, and professional conduct in the Libyan context (Kalifa et al., 2020).

The selection criteria included auditors with a minimum of ten years of professional experience and those who held senior positions in their respective auditing firms (El-Mallah et al., 2023). This approach was informed by previous research, which highlights the importance of selecting participants who are not only knowledgeable but also influential within their professional domain (Ghaemi Asl & Ghasemi Doudkanlou, 2022). Ensuring that participants had substantial experience allowed the study to gather comprehensive and detailed accounts of their experiences and perspectives regarding IWE.

Furthermore, the purposive sampling method aligns with the qualitative research methodology of this study, which seeks to explore complex and context-specific phenomena in depth (Ahmad et al., 2022). By selecting participants who are well-versed in both the practical and ethical dimensions of auditing, the study was able to generate meaningful insights that contribute significantly to understanding the integration of IWE in professional auditing practices in Libya (Bananuka et al., 2019). This methodological choice is crucial for addressing the research questions effectively and for ensuring the validity and reliability of the findings.

The selection of senior auditors, with their extensive experience and expertise, allows the study to gather detailed and nuanced insights into the integration of IWE in professional auditing practices (Iazzi et al., 2022). This approach ensures that the findings are not only relevant but also reflective of the practical realities faced by auditors in the field (Musleh Alsartawi, 2019). By focusing on experienced professionals, the study can provide a comprehensive understanding of how IWE influence auditing standards and practices in Libya (Chowdhury & Salema, 2023).

Data Collection and Analysis

To gather detailed insights into the auditors' views on Islamic work ethics (IWE), in-depth interviews were conducted with selected participants. This qualitative approach provided a rich, nuanced understanding of how IWE influences their professional practices. The interviews were meticulously transcribed and subsequently analyzed using qualitative content analysis. This method is highly effective in interpreting diverse forms of content and validating data through triangulation, thus ensuring the reliability and depth of the findings (Davidsson & Stigmar, 2021; De Marchi et al., 2022).

Qualitative content analysis was chosen for its robustness in handling complex and varied data, making it particularly suitable for understanding the multifaceted perspectives of the auditors (Albacete-Maza et al., 2023). This analytical method enabled the identification of key themes and patterns in the participants' responses, offering a comprehensive understanding of the influence of IWE on their professional conduct (Hirsch et al., 2021).

This method not only facilitates a deeper understanding of the auditors' perspectives but also enhances the reliability of the findings by allowing for the triangulation of data (Ben Abdallah & Bahloul, 2021). The ability to interpret and analyze qualitative data effectively is paramount in capturing the nuances of auditors' experiences and the influence of IWE on their professional practices (Atkins et al., 2021). This robust analytical approach ensures that the insights gained are both comprehensive and credible (Ajayi & Mmutle, 2021).

Finding and Disussion

This section presents the key findings from the study, focusing on the influence of Islamic work ethics (IWE) on the professional conduct and decision-making processes of external auditors in Libya. The findings are organized into three main themes: the influence of IWE on professional conduct, the role of IWE in decision-making processes, and the challenges and opportunities associated with integrating IWE into auditing practices. The discussion highlights how these ethical principles shape auditors' behaviors and decisions, reinforcing their commitment to integrity, accountability, and transparency. By examining these themes, the study provides a comprehensive understanding of the intersection between Islamic ethics and professional auditing practices, offering valuable insights for policymakers, educators, and practitioners aiming to promote ethical standards in the field of auditing.

Influence of Islamic Work Ethics on Professional Conduct

The findings of this study underscore the significant influence of Islamic Work Ethics (IWE) on the professional conduct of external auditors in Libya. Auditors emphasized that core principles such as honesty, transparency, and accountability are not only fundamental to their professional duties but are also deeply rooted in their religious beliefs, reinforcing their ethical framework (Ahmad et al., 2022; Ghaemi Asl & Ghasemi Doudkanlou, 2022; Kalifa et al., 2020).

The integration of IWE into professional practices ensures that auditors perform their responsibilities with a high degree of ethical consideration. This integration enhances their commitment to integrity and accountability, essential attributes for maintaining public trust and confidence in financial reporting (El-Mallah et al., 2023; Alam et al., 2023). The auditors highlighted that adhering to IWE allows them to navigate ethical challenges more effectively, ensuring their actions are aligned with both professional standards and religious principles. This

alignment is crucial for fostering a culture of transparency and trust within the auditing profession (Hassaan & Salah, 2023; Ghaemi Asl & Ghasemi Doudkanlou, 2022).

This alignment with IWE not only enhances auditors' professional integrity but also promotes a culture of ethical excellence within their organizations (Ajayi & Mmutle, 2021). By fostering a strong ethical foundation, IWE help auditors build resilience against unethical practices and pressures, thereby maintaining high standards of auditing practice (Asadnabizadeh, 2023). The integration of IWE into auditing practices thus serves as a safeguard for both auditors and the organizations they serve (Aggarwal, 2023).

Moreover, the integration of IWE helps auditors develop a comprehensive understanding of ethical principles, which is essential for navigating the complexities of the financial industry (Hanif, 2018). This ethical foundation is crucial for auditors who often face situations requiring delicate judgment and ethical discernment (Harymawan et al., 2022). By embedding these principles into their professional conduct, auditors can better manage ethical dilemmas and uphold the integrity of their work (Isa et al., 2022).

Decision- Making Processes

Islamic Work Ethics (IWE) significantly influence the decision-making processes of auditors by providing a comprehensive ethical framework grounded in Islamic principles. This framework guides auditors in making fair and just decisions, which are crucial for ensuring the accuracy and reliability of financial statements (Kalifa et al., 2020; Alam et al., 2023). The auditors reported that their decision-making processes are deeply rooted in their commitment to IWE, enhancing their ability to perform thorough and unbiased audits (Ghaemi Asl & Ghasemi Doudkanlou, 2022).

This adherence to ethical guidelines not only boosts their credibility but also elevates the overall quality of the auditing profession in Libya (El-Mallah et al., 2023). By embedding IWE into their decision-making processes, auditors ensure that their actions align with both ethical and religious principles, thereby promoting a culture of integrity and transparency (Hassaan & Salah, 2023). The influence of IWE thus serves as a critical factor in enhancing the trustworthiness and effectiveness of audits, as it encourages auditors to consistently uphold ethical behavior and professional excellence (Kalifa et al., 2020; Ghaemi Asl & Ghasemi Doudkanlou, 2022; Ahmad et al., 2022).

Challenges and Opportunities

The positive influence of Islamic work ethics (IWE) on auditors is evident, yet they encounter several challenges, particularly when trying to balance professional standards with religious principles in complex auditing scenarios (Albacete-Maza et al., 2023). One significant challenge is navigating the intricate regulatory environment while maintaining a steadfast commitment to IWE. This often requires auditors to reconcile potential conflicts between secular regulations and Islamic ethical standards (Kalifa et al., 2020; Alam et al., 2023).

Despite these challenges, the integration of IWE offers substantial opportunities for enhancing the ethical standards and overall quality of the auditing profession in Libya. Auditors have emphasized that the application of IWE provides a robust ethical foundation, enabling them to address these challenges effectively and maintain high standards of integrity and transparency (Ghaemi Asl & Ghasemi Doudkanlou, 2022; Ahmad et al., 2022). This ethical framework

supports auditors in making just and fair decisions, thereby enhancing the reliability and credibility of financial statements (Hassaan & Salah, 2023).

Conclusion

The findings of this study unequivocally highlight the profound impact of Islamic work ethics (IWE) on the professional conduct and decision-making processes of external auditors in Libya. By deeply integrating principles such as honesty, transparency, and accountability, IWE serve as a vital ethical framework that guides auditors in their professional duties. This integration not only enhances auditors' commitment to integrity and accountability but also ensures that their actions are consistently aligned with both professional standards and religious principles. Such alignment is crucial for maintaining public trust and confidence in financial reporting, which is a fundamental aspect of the auditing profession. The auditors in this study emphasized that adhering to IWE enables them to navigate ethical challenges more effectively, fostering a culture of transparency and trust within their profession. The influence of IWE thus serves as a cornerstone for ethical behavior, significantly contributing to the overall quality and credibility of the auditing profession in Libya (Ahmad et al., 2022; Kalifa et al., 2020; Alam et al., 2023). However, the study also underscores several challenges faced by auditors in integrating IWE into their professional practices. These challenges include balancing the demands of professional standards with religious principles, especially in complex auditing scenarios that require a nuanced understanding of both secular regulations and Islamic ethics. Despite these challenges, the auditors highlighted the substantial opportunities that IWE present in enhancing the ethical standards and overall quality of their profession. The application of IWE provides a robust ethical foundation that supports auditors in making fair and just decisions, thereby improving the reliability and credibility of financial statements. Moreover, the ethical framework of IWE encourages auditors to uphold high standards of professional conduct, which is essential for fostering public trust and ensuring the integrity of financial reporting. By promoting a culture of integrity and transparency, IWE not only enhance the auditors' professional effectiveness but also contribute significantly to the broader goal of financial stability and public trust in Libya (Hassaan & Salah, 2023; Ghaemi Asl & Ghasemi Doudkanlou, 2022; El-Mallah et al., 2023).

This study provides valuable insights for policymakers, educators, and practitioners who aim to promote ethical standards in the auditing profession. By integrating IWE into training and development programs, promoting awareness of their significance, and encouraging their adoption in auditing standards and guidelines, the ethical conduct of auditors can be significantly enhanced. These measures will not only benefit the auditors themselves but also the organizations they serve and the broader society by ensuring the accuracy and reliability of financial statements. Furthermore, the study calls for further research to explore the impact of IWE on other aspects of professional conduct and decision-making processes, thereby contributing to a deeper understanding of the intersection between cultural, religious, and professional dimensions in the field of auditing. By addressing these areas, future studies can provide additional insights into how IWE can be effectively integrated into professional practices, ultimately fostering a more ethical and transparent auditing profession (Albacete-Maza et al., 2023; Kalifa et al., 2020; Ahmad et al., 2022).

Additionally, promoting the integration of IWE in auditing education and training can enhance the ethical competencies of future auditors, ensuring that they are well-equipped to handle ethical challenges (Mooneeram-Chadee, 2020). By embedding these principles into the curriculum, educational institutions can play a pivotal role in fostering a new generation of

auditors committed to ethical excellence (Menicucci & Paolucci, 2023). This proactive approach to education can significantly contribute to the overall quality and integrity of the auditing profession in Libya (Fedock et al., 2018).

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