

The extent to which the accounting and auditing profession in Libya responds to the challenges of the World Trade Organization

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Abstract: : World War broke out and the world began to act repressively at the monetary, financial and commercial levels, increasing barriers and restrictions on the movement of goods and services and introducing procedures that protected private interests without regard to the negative or to worry about this impact. what impact these measures will have on others When signs of victory began to appear in 1944, time when the United States was economically victorious and by that time owned about two-thirds of the world's gold reserves, the latter adopted the tendency to create a global institutional framework within the framework of the United States. Condition. System of nations in its economic area, with the aim of liberalizing the world system in its main areas next Currency. The creation of the International Monetary Fund, established in 1944 under the Bretton Woods Agreement to set the rules of the financial system and address the balance of payments deficit.

Keywords: GATS, time planning, World Trade Organization, accounting and auditing standards.

1. Introduction:

FBER

68

In the past few years, many changes have occurred around the world in the political, economic, legal, social and other fields as the global economic system has witnessed fundamental changes compared to what it was in the 1960s and 1970s. Ignoring the political borders of nation-states, which allow the free movement of goods, services and capital, merchandise trade in the early 1990s was three times higher than in the mid-1990s. Global trade in services has also increased.

No one can ignore the rapid changes in the environment surrounding him and the increasing economic interdependence between companies and local and international institutions imposed by scientific, technological, economic and political developments, which have made countries more interconnected in today's world, and the impact of this change is reflected directly or indirectly on the economies of these countries. Therefore, these changes have a strong impact on all economic, political and legal field.

1.1 The problem of study

Since the mid-1990s, with the accession of developing countries to the World Trade Organization (GATT), accountants have begun to question the impact of the accounting and auditing profession in these countries in the context of liberalization of trade in services

because of interest in the profession. The World Trade Organization's Professional Services Task Forces have selected the accounting profession as an area of professional services and have developed a set of rules limiting the limitations applied by local regulations on accounting and accountants. The World Trade Organization (WTO) has updated its requirements through the World Trade Organization (WTO) regarding standards, accounting and professional requirements of accountants practicing the accounting profession. As part of efforts to align professional conditions in Libya with WTO agreements and maximize benefits from WTO accession, it is important that Libya's accounting and auditing profession respond to WTO requirements.

1.2 Objectives of the study:

The research objectives are to identify:

- The extent to which the basic pillars of the accounting and auditing profession are available in the current organization of the profession in Libya.
- -The role of accountants and auditors in Libya in developing their professional reality to meet the challenges of joining the World Trade Organization.

2. Literature review:

Al-Sayed's study (1995) This study aims to understand the impact of the GATT on accounting information systems in Egypt and how to develop and modernize accounting information systems to meet the challenges imposed by the agreement. The value of the GATT in accounting services and in the field of accounting services. This study concluded the application of the GATT in the field of services. Accounting, which will lead to many problems in the field of accounting services. Financial and accounting control procedures in accounting treatment and preparing inventory lists in accordance with various laws and accounting systems and in light of the differences between local accounting and auditing standards. Overcoming obstacles to the application of GATT in the field of accounting requires developing audit services and modernizing the system for teaching accounting data, which includes providing sound accounting systems and procedures.

Matter's study (1998): The study explains the extent of adherence to accounting and auditing standards and international law as a condition for countries joining the World Trade Organization and explains the impact of joining the organization on the accounting and auditing profession of the surrounding countries. World Conclusions drawn from the study Yes, most Jordanian professionals, including accountants and auditors, adhere to international accounting and auditing standards.

Study by Owais (2001): This study aims to demonstrate the impact of implementing the World Trade Organization Agreement on the accounting and auditing profession in Egypt and to highlight the most important issues and effects that it will have on the accounting and auditing profession. Egyptian Office for Accounting and Auditing.

Al-Sharif's study (2006): This study aimed to identify the requirements for the development of the accounting profession in Libya by studying the difficulties facing the accounting profession in Libya and concluded that these difficulties are divided into difficulties related to accounting education, difficulties associated with accounting education related to the accounting work environment, and others. Related to regulated accounting bodies. Accounting jobs in Libya.

Study by Al-Darwish and Al-Ghali (2006): This study aimed to identify the factors influencing the development of the accounting and auditing profession in Libya through the work environment. The study concluded that there is almost consensus that the accounting and auditing industry in Libya suffers from deficiencies. There is an urgent need to establish professional bodies to supervise the accounting and auditing industry at all levels in Libya.

El Mabrok's Study (2006): This study aims to study the underlying factors that contributed to the formation and development of Libya's accounting system and to verify its applicability to

the Libyan environment, which is why it identifies problems that hinder its operational efficiency. This study concludes that the efficiency of Libya's accounting system is due to a lack of professional accounting organization. It is a comprehensive system for the practical application of administrative accountants and proper supervision, and my professional orientation is incompatible with the local environment and does not arise from it.

Al-Maheshi's Study (2006): This study aims to study the evolution of accounting systems and procedures to conform to economic openness, overcome impediments to the implementation of WTO agreements, and try to be commensurate with economic openness. Standardization of local control procedures in all sectors. Nation. The study found that the implementation of the Trade Group's requirements faced a series of obstacles to the International Accounting Services Commission in Libya, the most important of which was the lack of training and qualification mechanisms for accounting and auditing personnel.

3. Establishment of the World Trade Organization:

Rapid scientific and technical development is a new reality in today's world. It has become easy to circulate information, expertise and cultures among the nations of the world, as well as to transmit any development that takes place in any science to other countries and has helped to transfer information, expertise and developments. There are many international bodies, organizations and institutions. and therefore technically developed industrialized States have sought to conclude international conventions and establish organizations to which accession requires certain qualifying conditions and adherence to their regulations and laws; One of the objectives of these conventions and organizations was to take care of their members' interests and to provide conditions for fair competition among them. The talk of the World Trade Organization (WTO) is important because, in recent years, there has been a significant boom in international trade, which has led to an increase in trade, especially among industrialized countries, which sought to establish a World Trade Organization (WTO) aimed at regulating trade policies among the world's nations, facilitating trade and resolving trade disputes in that period between nations.

- **Historical background of the Jats:**

The services sector in advanced industrial economies constitutes more than 70% of gross domestic product, reaching \$2.5 trillion, or about a third of the volume of global trade. In America, for example, which represents the most industrialized economy in the world, services constitute the highest percentage, as this sector constitutes 80% of the gross domestic product and employment (industry constitutes 19% of the gross domestic product and 18% of employment. In developing countries, the contribution of this sector decreases to about 50% of the gross domestic product Despite the significance of these numbers, the services sector has not received as much attention as the goods sector, which has dominated successive rounds of multilateral international trade negotiations since the conclusion of the GATT in 1947, which It was limited to trade in goods, and did not contain any reference to trade in services.

In the late seventies, America began concluding bilateral agreements to reduce the obstacles that airlines faced abroad, and there was continuing concern about the mechanism of operation of American bank branches, financial companies, and some other service sectors abroad. The European Common Market also realized the importance of addressing the services flowing between its member states. As a result of these and other factors, America began its diligent diplomatic efforts to bring services to the negotiating table and international bargaining.

Thus, trade in services gained increasing importance in economic activity, and this resulted in the inclusion of this sector on the agenda of the Uruguay Round of global trade negotiations, which began in 1986, where, after seven years of arduous negotiations, an independent agreement was concluded for it that became known as the Agreement on Trade in Services (GATS), and its application began under the umbrella of the World Trade Organization at the beginning of 1995.

Based on this brief historical background and the results and achievements achieved by the

Uruguay Round that formed the nucleus and institutional framework of the World Trade Organization, we would like to move now to talk about the second axis of this topic, which is: the similarities and differences between goods and services, so that we can identify the nature of the sector.

- **Similarities and differences between goods and services:**

It is noted that multilateral negotiations on trade in services began in earnest four decades after the beginning of multilateral negotiations on trade in goods. Some attribute this time gap to the many differences between goods and services.

However, we find that there is at least one similarity between the two, as both, if allocated efficiently, will contribute to raising the general standard of living. This paragraph will briefly discuss the similarities and differences between goods and services because of their importance in determining the nature of the obstacles that prevent the transfer of services

Similarities between goods and services:

The argument of economists in their urgency to reduce obstacles to trade, whether goods or services, was the improvement in the efficiency of allocating the resources of countries producing goods and providing services. For example, we find that country by focusing on developing the available product and importing others in a way that does not disturb the balance of payments. This view is beneficial in three aspects: the first: represented by achieving creativity and excellence in producing the good or providing the service, by focusing on it and developing it; the second: gaining new experiences in the field in which the importing country is weak; the third: often strengthening economic relations. It is synonymous with strengthening political relations and thus avoiding wars and conflicts over scarce resources.

Differences between goods and services:

The first thing that comes to mind about the differences between goods and services is the nature of each of these two products. Goods, by their nature, are tangible and can be transported from one place to another by traditional means of transportation, such as ships, planes, trucks, and other means of transportation. Also, the obstacles to trade in goods can be imagined and understood. Such as tariffs and regulatory restrictions on imports (White, 2000). As for services, they are intangible and cannot be stored, transported, or provided across borders by the aforementioned traditional means of transportation. Rather, they have their own means, which are mentioned below.

- **Patterns of service provision:**

A - Cross-border: Some services are prepared in a specific country and then transferred across borders to a user in another country, such as:

- Selling electricity.
- Telephone communications.
- Cross-border financial services.
- Distance Learning.

This type of service is difficult to control, especially distance education, as the state cannot impose border controls on it.

B - Consumption abroad: Some services require the service applicant to move to another country that is agreed upon, such:

- tourism.
- Education abroad.
- Treatment abroad.

When the beneficiary of the service returns to the homeland, he is not asked at the border about

the value of the services he received.

T - Commercial presence: Some services require the commercial presence of the service provider, for several reasons, including:

-The service is not so important that it requires traveling to it. A person may want to eat a Kontaki meal, but not to the point of traveling 1000 km to eat it in Egypt.

-The commercial presence of services is in the interest of the state, as it makes it easier for it to limit a portion of the services that individuals benefit from, and forms of this type of services include restaurants, banks, hotels, and law offices.

Reasons for the establishment of the World Trade Organization:

The reasons for the need to establish the World Trade Organization (WTO) are:

1-Trade tension between the United States of America, the European Union and Japan has increased the importance of an institutional framework that regulates trade and prevents disputes between them.

2-Liberalization of modern financial and technological services markets.

3- Cultural Revolution in Communications and Information

It is clear that the World Trade Organization (WTO) was the result of the cultural revolution in communications and information, the reduction of trade tensions and the liberalization of modern financial and technological services markets.

The World Trade Organization (WTO) is one of the world's international organizations entrusted with a fundamental task at the time of its establishment, namely, to ensure the facilitation and freedom of trade among the countries of the world, the only international organization competent in international trade law with one hundred and sixty States with full membership, in addition to twenty-four observer States.

• **WTO Objectives:**

Regulating world trade in WTO member markets is the organization's main objective, achieved through policy development that helps facilitate trade transactions. WTO also pursues the following objectives:

1- Management of trade agreements.

2-Resolving trade disputes and managing negotiation

3- Review of national trade policies

4- Assist developing countries in solving trade policy problems through technical assistance and training programs.

5- Cooperation with other international organizations Trade in Services Although the production of services is considered an essential economic activity in most countries, whether developing or advanced.

However, it did not receive as much attention as merchandise trade, as since its inception the GATT Rules have been limited to the commodity sector, which accounted for the bulk of its international transactions, in the belief that non-commercial services require direct communication between service providers and consumers or beneficiaries. This concept has changed in recent years as a result of modern technology. This has led to the emergence of new mechanisms and techniques, which in turn have changed traditional perceptions of distance and time. Thus, it can be seen that liberalization of international trade in services is one of the most important developments in the multilateral global trading system. This sector has been placed on the agenda in global trade negotiations and an independent convention known as the GATT Convention has been established.

- The extent to which the accounting and auditing profession responds to WTO requirements:

-The accounting and auditing profession has received the interest of the General Agreement on Trade in Services (GATS) Because it is one of the most important services because it is concerned with the situation report, economic, adding credibility to business transactions by providing information and reports Articles VI and VII of the Convention are specific to the accounting and auditing profession whereas article VI was concerned with the subject of domestic laws and instructions.

Vocational qualification procedures and licensing requirements so that they do not constitute an obstacle to trade Services, article VII focused on consistency and cooperation in mutual recognition of qualifications Required to provide accounting and auditing services. Thus, the most important requirements for joining The World Trade Organization is limited to those two articles WTO accession requirements can be derived from:

- 1- Application of domestic laws relating to the accounting and auditing profession in an objective manner not constitute an obstacle to trade in services.
- 2- Professional organizations that develop the profession and seek to raise the level of competence Members.
- 3- All States Members of the Organization have adequate procedures in place to examine qualifications.
- 4- Develop guidelines to recognize the professional qualifications of accountants.
- 5-Attention to the application of international standards (accounting standards auditing standards and professional codes of conduct)

Developing countries' accession to WTO will lead to two types of challenges:

The first is to enter into the umbrella of the Organization's regulations, laws and legislation, resulting in effects Fundamental to the nature, components and mechanism of the management and auditing of the accounting profession, which will lead to major changes. Plans and targets should be initiated to address them. Secondly, it will have substantial effects and a paradigm shift in the nature and requirements of the exercise of the accounting and auditing profession, both material effects and a paradigm shift in the nature and requirements of the exercise of the accounting and auditing profession, both of which will lead to the need to meet those challenges and to try to align with them rather than to address them.

4. Accounting Services in International Trade:

Many see the most important and effective event of the 20th century for the world economy as the WTO agreement of 1995. The treaty led to an increase in the movement of funds and the volume of world trade. and increased competition between local and global companies, which has led to the growth of international companies in general and international accounting companies behind it. Accountants "Accounting and accountants are an important institution and infrastructure for each project, while information about the financial situation of the project, managers inside and outside the project in economic decision-making, owners, it is important for creditors and other parties, accounting is an important part of the economic sector for today's economies. Therefore, the growth of international companies was one of the main reasons for the growth of international accounting companies According to the WTO agreement, the growth of international accounting firms has caused many problems in accounting services that constitute a trade barrier:

- Nationality and property restrictions: Some states require foreign accountants to join an accountant from the same state to practice the profession, or in the form of a professional enterprise in which the majority of its members are citizens, Establish appropriate contact with accountants and information about professional developments and tools

-Residence conditions: During the period in which foreigners may reside, some states impose residence restrictions for political and economic purposes Restrictions on international traffic of accountants.

-The use of trade names of foreign companies has been restricted, and local trade names must be used. Quantitative restrictions: Some states may limit the amount of services that foreign companies may provide to protect the interests of local businesses.

Restrictions on other accounting services:

Auditing, consulting or tax services are limited. Mutual recognition of qualifications, which is a very sensitive point, affects the scientific aspect of the work of accountants in some countries, tax benefits protect citizens and increase their competitiveness.

Lack of protection of intellectual property in connection with accounting services such as accounting software developed by companies or systems developed by companies.

Advertising restrictions and wage cuts: When foreign companies enter new markets, they are often anonymous in this market, and we know that accounting offices are often prohibited advertising, but some offices are also a restriction in some states, may apply for fee reductions to draw attention to them. As a result of the WTO member states' negotiations on risk mitigation

- **Different accounting standards: to what extent is international compliance necessary?**

Given the introduction and implementation of the concept of global commercial freedom, the expansion of market openings for foreign investments and the emergence of many economic participations, accounting objectives, From complying with local requirements to achieving an international consensus between financial reports published at the international level, regional and national organizations are committed to developing a set of international standards, ensuring the necessary transparency in the financial statements so that these standards reflect general acceptance.

As international trade increases, funding sources and information flows, international companies want to increase their investments in international financial markets, investors and lenders are looking for new opportunities and financial markets are trying to attract foreign companies to boost the country's economic growth. However, due to different accounting practices, international investors or companies may be forced to invest in other countries due to interpretation difficulties, poor comparisons, and increased costs and delays. These factors have accelerated progress towards international compatibility of accounts. This process has been entrusted by the International Accounting Standards Board to responsible international organizations.

In 2000, the International Accounting Standards Committee became the International Accounting Standards Board (IASB). Its members are chosen based on their accounting skills and effectiveness, and the board of directors aims t The Council has received support from many international organizations, such as the World Trade Organization (WTO), where participation requires the adoption of international accounting standards. Following this support, the International Committee on Accounting and Reporting Standards organized a symposium in 1996, to discuss the removal of barriers to the application of international accounting standards as a factor in the liberalization of international trade and barriers, the IASB's efforts to ensure international compatibility in the field of accounting. The World Securities Organization (WOSCO), in collaboration with the International Accounting Standards Committee (IASC), radically changed international accounting standards during the 1990s. The reconstruction of the industrial structure of international standards led to the development of the Commission itself and the creation of the International Accounting Standards Board and gave important roles to national bodies. It set a deadline in March 1998 to propose that IFRS be accepted internationally and serve as the basis for the integration of equities and bonds on cross-border financial markets.

These efforts of the international organizations mentioned above and others have been accepted with some attention and reservations by regional and national organizations, the full

adoption of these standards (supported by international organizations) In one state, the problem of environmental factors may be different from others in that state. Environmental factors determining the form of accounting practices and practices:

-The legal system of Western countries is divided into two systems: legislative law and The legal system of Western countries is divided into two systems: legislative law and law or jurisprudence. The effects of this factor are underlined by the fact that States with legislative law incorporate accounting legislation into their domestic legislation and tend to be a conceptual and procedural issue. On the contrary, legislation gives professionals the freedom of creativity, innovation and experience

-Source of funding: The effect of this factor comes from different sources of funding from one country to another. In countries with strong financial markets, such as the United States, accounting focuses on supporting investors. Credit-dependent countries tend to deal with lenders

-Economic and political links: a good example of how the effects of this factor can be shown in Europe. When EU countries adopted international accounting standards, this concerned many countries with economic and political links such as Egypt and Jordan.

Level of education: accounting standards are very complex if not better understood or used, the effect of this factor is that there is an academic environment that can allow students to graduate who can manage certain accounting standards.

Because of these environmental factors, regional and national organizations have moved towards compatibility with IAS standards as a mitigating formula for full standardization or an assumption based on the benefits of compliance, for example: cost reduction and time savings, comparability, simplified financial analysis of the company, support for international companies and support for accountants and auditors.

This shows that the possibility of ensuring compatibility with IAS seems promising; and if a little.

- **The situation in Libya in the Middle East:**

Today, the expansion of the base of the Libyan economy, the emergence of stock companies, the promotion of foreign investment and the creation of stock market activities for the trend to join the World Trade Organization, and the economic opening. At the Fourth Ministerial Conference in Doha in November, Jamahiriya requested to join the World Trade Organization, as Jamahiriya faces extraordinary problems with joining the World Trade Organization (WTO) With the West and the United States, the country was not presented at the ministerial meeting for rejection or adoption. Jamahiriya applied to join the World Trade Organization in the second half of 2004. The Republic of Korea "was recorded on 7/27/2004 as an observer member.

Given the liberalization of trade in goods and services required by Libya's participation in the World Trade Organization (WTO), it was necessary to strengthen national competitiveness at various levels, to ensure equal opportunities. In this context, this section examines the reality of the profession of accountant and auditor in Libya in order to identify the main reasons for increasing the competitiveness of the national frameworks in this area.

Libya's responsibility revolves around some questions about its inability to monitor the development of the environment. At the academic level, there are gaps in the Libyan accounting program and teaching methods that negatively affect the efficiency of accounting and its adaptation to environmental changes.

In continuation of this academic gap, it was difficult for accountants graduates who can provide the necessary information, loss of auditors who can verify the authenticity and fairness of financial statements, as well as the lack of an efficient financial analyst, who explains the dimensions and context of the published information, this led to the death of the profession of accountants, which recently led to a lot of research to focus on the possibilities of taking care

of this profession. Solutions proposed the creation of professional organizations to organize the profession of accounting and auditing, adopt appropriate accounting standards for the Libyan environment and strengthen relations with regional and international organizations and other solutions to increase the international competitiveness of accounting officers.

The journalist questions the role of the Libyan Accounting Association as an organizational body for the accounting profession. However, considering the history of this Union, it is the necessity of a reorganization under Law No. 116 of 1973 fully aware, and the Union expands its activities in Belgium and abroad until its inception in 1990. However, this activity decreases from day to day with regard to accounting standards, all indicators show the adequacy of Libya's international accounting standards with regard to the legal and economic requirements and intellectual trends in Libya. Ökono Requirements.

Libya's accession to the World Trade Organization (WTO) creates a competitive position for accounting and auditing offices that is not favorable to Libyan practitioners, foreign accounting and auditing offices outperform local offices; This results in the loss of their clients' local offices and the conversion to overseas offices. and technology to bypass computer and Internet blocks, which explains their poor performance and the fact that the conditions for exercising in other countries are stricter than in Libya.

The entry into Libya of foreign accounting and auditing offices will have positive effects, including:

Development of local office services and increased performance.

Transfer and use of accounting expertise to foreign accounting offices in Libya.

Qualification as a Libyan accountant in local accounting offices.

Improved professional performance of Libyan accountants.

The Association of Auditors and Auditors is effective in developing the accounting and auditing profession in Libya, but participants think that the role of the union in increasing the level of competence is weak. He confirmed that the five and five-year revision period was not sufficient experience in practice without proficiency testing and that the union should use international standards taking into account local standards environmental conditions.

Laws on the auditor profession in Libya need to be urgently changed, the changes include:

- . Entry conditions must be stricter
- . Setting standards for professional practice
- . Development of performance evaluation criteria
- . Opportunity to recognize foreign qualifications and licenses

Establishment of a National Council for the Regulation and Audit of the Accounting and Audit Profession in Libya and its membership in the financial markets, accounting and auditing offices Libya Central Bank and Libya universities.

The program of the University of Accounting is weak and does not fit with developments in the accounting and auditing profession. The program is prepared and taught to the Libyan accountant. Therefore, the level of education of the accountant in Libya does not follow the development and changes of the profession in Libya to follow the development of the profession. The Libyan accountant has become scientifically and almost insufficiently opposed to the opening of foreign accounting offices in Libya.

5. Results and Suggestions for the study:

According to the results of the study, the accounting and auditing profession in Libya should be urgently developed to address the difficulty of joining an organization. and the need to overcome these difficulties and try to adapt to them instead of devoting to them, according to the researcher, a series of proposals which he hopes to contribute to achieving:

- Restructure the state of Libyan accounts and audit to meet the demands and challenges of WTO participation Accounting and auditing profession in Libya.
- The reorganization of the Libyan association of accountants and auditors and the functioning of its role.
- To ensure that Libyan accountants and auditors have the right to increase their experience, efficiency and training to keep up with modern technological changes and current developments and acquire internationally qualified qualifications.
- Develop the accounting program and leave the traditional program to prevent its use from closely following current developments and developments.

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