Albadiri, A. O. & Almagtome, A. (2024). The Impact Of Quality Assurance Auditing on The Effectiveness of The Internal Control System and Health Services Quality. *Akkad Journal of Contemporary Accounting Studies*, *4*(2), 48-59.

THE IMPACT OF QUALITY ASSURANCE AUDITING ON THE EFFECTIVENESS OF THE INTERNAL CONTROL SYSTEM AND HEALTH SERVICES QUALITY

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Received: July 2024
1st Revision: October 2024
Accepted: November 2024

ABSTRACT. This paper aims to evaluate the role of service quality auditing in enhancing the effectiveness of the internal control system in health institutions and its impact on the quality of health services. In addition, the research seeks to show the possible mechanisms for implementing an effective internal control system based on the COSO framework for internal control while providing a proposed program for auditing the quality of services in health institutions. This study relied on the case study method in four private hospitals in Diwaniyah Governorate, namely Al-Furat Al-Awsat Private Hospital, Diwaniyah Private Hospital, Dar Al-Shifa Private Hospital, and Royal Private Hospital. The study used a scale to evaluate the effectiveness of the internal control system based on the COSO framework consisting of five dimensions: control environment, risk assessment, control activities, information and communication, and follow-up. Meanwhile, the Servqual model was adopted to evaluate the quality of health services, consisting of 5 primary dimensions: tangibility, credibility, responsiveness, and assurance. The results show that service quality auditing is a multi-faceted process that aims to ensure reliability, effectiveness, and continuous improvement of services in various sectors. Service quality is also a multi-faceted concept with different dimensions, each contributing uniquely to customer satisfaction and loyalty. Quality auditing involves examining the organization's quality management system to ensure its performance meets best practices and compliance standards. The results of the statistical analysis show that there is a significant correlation between service quality auditing and the effectiveness of the internal control system. The results show a significant correlation between service quality auditing and the quality of health services. The results also show a significant correlation between the internal control system's effectiveness and the quality of health services. The results also show a statistically significant effect of the service quality audit variable on the effectiveness of the internal control system.

JEL Classification: H38, M41, R53

Keywords: Quality Assurance, Quality Audit, Internal Control System, Health Services, SERVQUAL

Introduction

Internal control is a crucial procedure that is put in place and overseen by an organization's board of directors, management, and workers to guarantee the attainment of goals of operational efficiency, trustworthy financial reporting, adherence to legal obligations, and safeguarding of assets (Setyaningsih, Mulyani, Akbar, & Farida, 2021). The idea has many components: the control environment, risk assessment, information and communication, monitoring, and control methods. Implementing robust internal control procedures is crucial for preventing corporate failure and fraudulent activities and assuring the correctness of accounting records and the prompt filing of financial reports (Hamdan & Ahmed, 2019). The progression of internal control systems, from basic internal controls to comprehensive, integrated frameworks, highlights their significance in enhancing organizational operations and streamlining internal and external audits. Effective internal control is essential for the effective attainment of an organization's goals and the mitigation of risks. Internal control is crucial in healthcare since it enhances the quality and safety of medical activities, evaluates the proficiency of managers, and reduces undesirable risks. Implementing a robust internal control system is crucial in public sector enterprises, particularly in the healthcare sector, to guarantee accountability and optimize efficiency. Studies have shown a clear correlation between internal control and the delivery of high-quality healthcare services, underscoring the substantial influence of internal control systems on healthcare results (Jabbar, 2019). Moreover, the control environment in healthcare facilities, particularly in critical care units, impacts the conduct and consciousness of healthcare professionals toward their social responsibilities, hence improving the prevention of fraud and the overall efficacy of control measures (Gunansya & Abidin, 2022). Therefore, it is crucial to build robust internal control systems in order to improve healthcare service delivery, minimize risks, and promote accountability in the healthcare industry. Internal audits are crucial for identifying and reducing risks in the financial systems of healthcare organizations. They provide autonomous validation of the efficiency of internal controls, therefore mitigating financial losses and guaranteeing the seamless functioning of governance systems. By following worldwide professional standards and using risk management approaches, internal audits in healthcare institutions may detect operational, strategic, and technology hazards. The results emphasize the need of conducting internal audits in the healthcare industry, using a risk-based methodology (Sultan & Abed, 2021). This approach aims to enhance operational efficiency, evaluate the efficacy of management practices, and reduce possible hazards. Internal audits are essential in managing the risk of fraud by detecting and preventing fraudulent activities in healthcare organizations. Internal audits are essential for enhancing the financial well-being and long-term viability of healthcare systems via the use of efficient methods to detect and minimize risks. Service quality assurance is the meticulous process of confirming that the services offered adhere to predetermined benchmarks of exceptional performance, dependability, and client contentment. The system has several components, such as monitoring programs, data quality targets, and continuous improvement techniques. Ensuring the quality of services, as seen in businesses like pharmaceuticals, social media analytics, and autonomous systems, requires adherence to defined standards, regular audits, and prompt resolution of any problems to achieve ongoing improvement. Quality assurance systems aim to guarantee exceptional services by using techniques such as establishing quality goals and standards, efficiently managing resources, and performing thorough quality monitoring and assessment. Service quality audits are crucial in corporate audits, logistics, and healthcare services. Studies have shown that the evaluation of audit services may be determined by factors such as dependability, promptness, confidence, and understanding. Utilizing audit methods, such as logistics audits, may greatly boost the quality of service by identifying any issues and enhancing performance. The proficiency and knowledge of the auditor, together with the impartiality of

the board of directors, have a favorable influence on the audit quality of service firms. Intellectual capital serves as an intermediary in improving overall quality. Quality indicators are essential for maintaining high standards in blood transfusion services. Service quality audits are vital for the ongoing improvement and contentment of customers in several service sectors.

Literature Review

Quality assurance (QA) is a systematic process to ensure that products, services, or outcomes meet specified quality standards and are fit for their intended use. It includes a range of activities, from the selection of raw materials to the final stages of production, ensuring that the final product is safe, effective, and reliable (Khan et al., 2024). A quality assurance system is also known as the set of processes, controls, and procedures an organization puts in place to ensure the quality of products or services. It contains various procedures that allow companies to examine their products and services and ensure quality at every step. This methodology provides organizations with a structured approach to maintaining quality standards and meeting customer expectations (Fox, 2013). Furthermore, quality assurance is vital to running a business or organization. Companies need to meet industry and internal standards when delivering products and services. This is especially important in customer-facing or product-focused functions such as call centers and product development (Nallusamy, 2016). Quality assurance also refers to operations management activities that aim to reduce defects and errors for the end customer. Quality assurance involves examining how processes are implemented and meeting quality requirements. It is a proactive, process-based approach aiming to manage product quality before and during production. Quality control (QC) concerns the final product and seeks to ensure that it is not defective or damaged before it reaches the customer. QC defects are likely to be derived from faulty manufacturing processes rather than inherently inefficient processes (as you typically see with quality assurance). Quality control is a reactive process used after a product is created to verify its quality. A quality assurance system is essential to track the quality of these products or services and correct any issues that may affect those conditions. This reduces the risk of product recalls, technical errors, and similar problems that arise (Chiarini, 2020).

As a result, a proper quality assurance system helps organizations ensure that their customers are satisfied with the product or service provided. Meeting customer needs and expectations is essential to maintaining a loyal customer base and attracting more customers to your business (LascuÃ±a & Junsay, 2023). A strong quality assurance system covers many bases specific to the product or service provided. Furthermore, each organization will have a unique approach to ensuring that their products are of high quality and meet their specific standards (Odunayo et al., 2023). However, different components are still necessary for any quality assurance system. Quality assurance (QA) systems are multifaceted frameworks designed to ensure that products, services, or results meet specified quality requirements and are fit for use (Sun, Li, Wang, Song, & Liu, 2021).

Quality assurance audits play a pivotal role in enhancing the quality of healthcare services through systematic assessment and improvement of healthcare delivery. These audits are essential to ensure that healthcare organizations meet established standards and provide high-quality patient care. Implementing quality assurance in healthcare is not only a human and ethical obligation but also a legal requirement in many countries worldwide (Ravinetto, Pinxten, & Rägo, 2018). The relationship between the quality of healthcare services and the enhancement of healthcare quality is well documented, with continuous monitoring and assessment of patient perceptions being crucial to maintaining high standards (Mohammad Mosadeghrad, 2013). Internal audits provide a robust framework for assessing and managing clinical risks, providing objective assurance to governing bodies about the control of significant risks in healthcare services. External audits, guided by international auditing standards, also

emphasize the importance of risk assessment, audit evidence, and collaboration, which are crucial to ensuring the quality of audit work in the health sector (Argento, Umans, Håkansson, & Johansson, 2018). Overall, quality assurance audits are indispensable tools for healthcare organizations, enabling them to systematically review and improve their services, thus ensuring better patient outcomes and higher standards of care across the board.

The primary goal of health organizations and hospitals is to provide exceptional quality healthcare services. The primary motivation for establishing public or private hospitals is to achieve this goal. The goal is to improve the quality of healthcare (Amusawi, Almagtome, & Shaker, 2019). This can be achieved by implementing several changes and providing the necessary support by setting the foundations and requirements and implementing them. Healthcare quality audits are systematic reviews that aim to improve the processes and outcomes of medical services by comparing current practices with established standards. Accordingly, the research problem lies in the inability of the internal control system applied in the health sector to audit the quality of health services, which negatively affects its competitive position and its ability to provide advanced health services that suit the needs of its users, as well as affecting its ability to continue providing its health services. Hence, the current study seeks to demonstrate the role of health service quality auditing in enhancing the effectiveness of the internal control system and its reflection on the quality of health services in the health sector in Iraq through a case study in four private hospitals in Diwaniyah Governorate.

To test the role of quality assurance auditing in enhancing the effectiveness of the internal control system and its impact on the quality of health services, five main hypotheses were formulated as follows:

- The first main hypothesis: There is a statistically significant correlation between service quality auditing and the effectiveness of the internal control system
- The second main hypothesis: There is a statistically significant correlation between service quality auditing and the quality of health services
- The third main hypothesis is that there is a statistically significant correlation between the effectiveness of the internal control system and the quality of health services.
- The fourth main hypothesis: The service quality audit variable has a statistically significant effect on the effectiveness of the internal control system.
- The fifth main hypothesis: The service quality audit variable has a statistically significant effect on the quality of health services.

Data and methodology

The population represents all the components or units of the phenomenon under study: the quality of health services. Since the current study aims to determine the impact of service quality auditing on the effectiveness of the internal control system and the quality of health services provided in all private hospitals in Diwaniyah Governorate, the study community was represented in all private hospitals in Diwaniyah Governorate. As for the current study sample, it was represented by four private hospitals in Diwaniyah Governorate:

1. Diwaniyah Private Hospital
2. Al-Furat Al-Awsat Private Hospital
3. Royal Private Hospital
4. Dar Al-Shifa Private

Results

The paper used the simple correlation coefficient (Pearson) to test the correlation hypotheses between the three main variables in this study represented in the analysis of the audit of the

quality of services, the effectiveness of the internal control system and the quality of health services, and this test shows the values of simple correlation coefficients between the variables of the current study, as it refers to the type of test (tailed-2) in addition to a summary (. Sig), which refers to the test of the significance of the correlation coefficient by comparing the calculated value of (t) with the tabular without showing its values, if the mark (**) appears on the correlation coefficient, this indicates the significance of the correlation coefficient at the level of 0.01 and the degree of confidence 99%, while the mark (*) indicates its significance at the level of 0.05 and a confidence score of 95%.

To explain the value of the correlation coefficient and how to judge it, the opinion that it should be divided into five basic categories will be adopted, as shown in Table (1).

Table 1. Correlation coefficient values

#	Interpret the correlation	Correlation coefficient value
1	No correlation	r=0
2	.Perfect, positive and negative	r=±1
3	Weak, positive and negative	±(0.00__ 0.30)
4	Strong positive and negative	±(0.31__ 0.70)
5	Very strong positive and negative	±(0.71__ 0.99)

Source: Saunders, M., Lewis, P., & Thornhill, A. (2009)

1. Correlation relations (first main hypothesis):

To decide on the acceptance or rejection of the first main hypothesis, which states (there is a significant correlation between the audit of the quality of services and the effectiveness of the internal control system), the acceptance or rejection of these must be tested by calculating Pearson's correlation coefficients as shown in Table (2), as the results were as follows:

Table 2. Results of the first hypothesis test

Correlations

		RTR	EARQUAL
RTR	Pearson Correlation	1	.400**
	Sig. (2-tailed)		.000
	N	130	130
EARQUAL	Pearson Correlation	.400**	1
	Sig. (2-tailed)	.000	
	N	130	130

**. Correlation is significant at the 0.01 level (2-tailed).

Table (2) indicates that the values of the Pearson correlation coefficient between the independent variable Audit the quality of services and the effectiveness of the internal control system to the existence of a strong positive and significant correlation between the two variables, where the value of the Pearson correlation coefficient was (0.40) at a significant level (0.01) and a confidence score of 99%. This result indicates that the positive correlation means that auditing the quality of health services in the hospitals of the study sample leads to an increase in the level of effectiveness of the internal control system. And through the results The

phenomenon in Table (39) is accepted at a significant level (0.01) and a confidence score of 99%.

2. Correlation relations (second main hypothesis):

In order to decide on the acceptance or rejection of the second main hypothesis, which states (there is a significant correlation between the audit of the quality of services and the quality of health services), so the acceptance or rejection of these must be tested by calculating the Pearson correlation coefficients and as shown in Table (3) as the results were as follows:

Table 3. Second hypothesis test results

Correlations

		RTR	SP
RTR	Pearson Correlation	1	.436**
	Sig. (2-tailed)		.000
	N	130	130
SP	Pearson Correlation	.436**	1
	Sig. (2-tailed)	.000	
	N	130	130

**. Correlation is significant at the 0.01 level (2-tailed).

The results of Table (3) indicate that the values of the Pearson correlation coefficient between the independent variable Audit the quality of services and the quality of health services indicate that there is a strong positive and significant correlation between the two variables, where the value of the Pearson correlation coefficient was (0.436) at a significant level (0.01) and a confidence score of 99%. This result indicates that positive correlation means that increasing the level of auditing the quality of services in the sample hospitals leads to an increase in the quality of health services. Through the results shown in the table (39). The first main hypothesis is accepted at a significant level (0.01) and a confidence score of 99%.

3. Correlation relations (third main hypothesis):

To decide on the acceptance or rejection of the third main hypothesis, which states (there is a significant correlation between the effectiveness of the internal control system and the quality of health services), so the acceptance or rejection of these must be tested by calculating Pearson's correlation coefficients as shown in Table (4), as the results were as follows:

Table 4. Third hypothesis test results

Correlations

		ICE	SERVQUAL
ICE	Pearson Correlation	1	.385**
	Sig. (2-tailed)		.000
	N	130	130
SERVQUAL	Pearson Correlation	.385**	1
	Sig. (2-tailed)	.000	
	N	130	130

**. Correlation is significant at the 0.01 level (2-tailed).

The results of Table (4) indicate that the values of the Pearson correlation coefficient between the independent variable, The effectiveness of the internal control system and the quality of health services to the existence of a strong positive and significant correlation between the two variables, where the value of the Pearson correlation coefficient was (0.385) at a significant level (0.01) and a confidence score of 99%. This result indicates that positive correlation means

that any increase in the level of effectiveness of the internal control system in the hospitals of the study sample leads to an increase in the quality of health services. And through The results shown in Table (4) The first main hypothesis is accepted at a significant level (0.01) and a confidence score of 99%.

Testing the hypotheses of influence between the variables

This part of the section deals with measuring the impact of quality of services audits on both the effectiveness of the internal control system and the quality of health services. For this purpose, the researcher used the analysis of a simple linear regression model, which is determined by the impact of the quality of services audit analysis on both the effectiveness of the internal control system and the quality of health services, as well as the researcher using the interpretation coefficient (R2). Which is used to measure the contribution of the independent variable and its interpretation of the changes in the dependent variable in the study sample. In order to test the significance of the simple linear regression model, the researcher also used the (T) test in order to determine the significance of the model and determine the effect and hypothesis tests can be detailed as follows -:

1. Influence relations (fourth main hypothesis):

The null hypothesis (H0) (no statistically significant effect of the quality of services audit variable states the effectiveness of the internal control system) and the impact test was conducted and built according to the following formula:

$(Y=â+ bx +ê)$

where Y represents the dependent variable of the effectiveness of the internal control system

X1 represents the independent variable QoS audit

Table (41) shows the values of the three correlation coefficients that were calculated for the estimated regression model: the simple correlation coefficient (R), which amounted to (0.400) and the determination coefficient (R _ Square), which is equal to (0.160), which means that the quality of services audit was able to explain 16% of the variance in the dependent variable (the effectiveness of the internal control system) and the rest is attributed to other factors, and the estimation error was also set. (Std. Error of the Estimate) It reached (0.376), which the lower it is, the less error the model indicates and the better it is statistically.

Table 5. Summary of the variance analysis model

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.400a	.160	.153	.37595

a. Predictors: (Constant), SQA

Source: Researcher preparation based on SPSS outputs

Table 6. ANOVAa variance analysis results for test significance test model

ANOVA

Model		Sum of Squares	df	Mean Square	F	Mr.
1	Regression	3.437	1	3.437	24.315	.000b
	Residual	18.092	128	.141		
	Total	21.528	129			

a. Dependent Variable: ICE

b. Predictors: (Constant), SQA

The variance analysis table (6) shows the validity of the model based on the statistic (F) as well as testing the significance of the model by developing two hypotheses:

H0 Multiple regression model is insignificant

H1 Multiple regression model is significant

As shown in the variance analysis table (47), the significance of the F test is high, as its calculated value was (24.315) at a degree of freedom of 4 with a probability value of (0.00), which is much less than the value of the accepted error in the social sciences and determined by (0.05), which confirms the high explanatory power of the multiple regression model in statistical terms. Therefore, the null hypothesis is rejected and the alternative hypothesis is accepted, which is (that the regression model is significant) and, therefore there is an effect of the independent variables on the dependent variable, as the independent variable interpreted the quality of services audit by 16% of the variation in the dependent variable The effectiveness of the internal control system.

The third table shows the values of the regression coefficients of the estimators and the statistical tests of these coefficients as follows.

Table 7. Multiple Regression Model Coefficients

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Mr.
		B	Std. Error	Beta		
1	(Constant)	1.757	.423		4.155	.000
	SQA	.551	.112	.400	4.931	.000

a. Dependent Variable: ICE

Source: Researcher preparation based on Microsoft Excel and SPSS outputs

Coefficient Transaction Table Results

*Test of the significance of the fixed limit:

The value of the significance of the fixed coefficient calculated and listed in Table (48), (0.00), which is less than the level of testing the null hypothesis of (0.05), which was set as a limit to reject or accept the null hypothesis, and therefore according to the rule, we reject the null hypothesis and accept the alternative, which states that the value of the fixed limit is not equal to zero, and therefore the significance of the fixed limit.

Test the fifth main hypothesis:

In order to make an accurate decision on proving the validity of the fifth main hypothesis, which is (there is no statistically significant impact of the variable of auditing the quality of services on the quality of health services). The fifth main hypothesis was tested as follows:

The null hypothesis (H0) states that there is no statistically significant effect of the quality of services audit variable on the quality of health services, and the impact test has been conducted and built according to the following formula:

where Y represents the dependent variable of the quality of health services (Y=â+ bx +ê)

X1 represents the independent variable QoS audit

Table (7) shows the values of the three correlation coefficients that were calculated for the estimated regression model: The simple correlation coefficient (R), which reached (0).318) and the coefficient of determination (R _ Square), which is equal to (0.140), which means that the quality of services audit was able to explain 14% of the variance in the dependent variable (quality of health services) and the rest is attributed to other factors, and the estimate error was set (Std. Error of the Estimate) and amounted to (0.349), which the lower the more it indicates a less error of the model and the better statistically.

Table 8. Summary of the variance analysis model

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.318a	.140	.060	.34964

a. Predictors: (Constant), SQA

Source: Researcher preparation based on SPSS outputs

Table 9. ANOVAa variance analysis results for test model significance test

ANOVA

Model		Sum of Squares	df	Mean Square	F	Mr.
1	Regression	.221	1	.221	7.809	.000
	Residual	15.648	128	.122		
	Total	15.869	129			

a. Dependent Variable: SERVQUAL

b. Predictors: (Constant), SQA

The analysis of variance table (9) shows the validity of the model based on the statistic (F) as well as testing the significance of the model by developing two hypotheses:

H0 Multiple regression model is insignificant

H1 Multiple regression model is significant

As shown in the variance analysis table (45), the significance of the F test is high, as its calculated value was (7.809) at a degree of freedom of 4 with a probability value of (0.00), which is much less than the accepted error value in the social sciences and determined by (0.05), which confirms the high explanatory power of the multiple regression model in statistical terms.

Therefore, the null hypothesis is rejected and the alternative hypothesis is accepted, which is (that the regression model is significant) and therefore there is an effect of the independent variables on the dependent variable, as the independent variable interpreted the analysis of the quality of services audit by 14% of the variance in the dependent variable of health services.
The third table shows the values of the regression coefficients of the estimators and the statistical tests of these coefficients as follows

Table 10. Multiple regression model coefficients

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Mr.
		B	Std. Error	Beta		
1	(Constant)	3.331	.393		8.471	.000
	SQA	.140	.104	.118	1.345	.000

a. Dependent Variable: SERVQUAL
Source: Researcher preparation based on Microsoft Excel and SPSS software outputs
Coefficient Transaction Table Results
*Test of the significance of the fixed limit:
The value of the significance of the fixed coefficient calculated and listed in Table (10) is (0.00), which is less than the level of testing the null hypothesis of (0.05), which was set as a limit to reject or accept the null hypothesis. Therefore, according to the rule, we reject the null hypothesis and accept the alternative that states that the value of the fixed limit is not equal to zero, and therefore the significance of the fixed limit.

Conclusions and Discussion

Service quality auditing is a multifaceted process that aims to ensure service reliability, effectiveness, and continuous improvement across various sectors. Service quality is a multifaceted concept encompassing different dimensions, each uniquely contributing to customer satisfaction and loyalty. Quality auditing involves examining an organization's quality management system to ensure its performance meets best practices and compliance standards. The Internal Control System (ICS) is a comprehensive framework designed to ensure the integrity of financial and accounting information, promote accountability, and prevent fraud within an organization. The effectiveness of the internal control system is pivotal to protecting an organization's assets, ensuring the accuracy and reliability of financial reporting, and promoting compliance with laws and regulations. A strong quality assurance system integrates different methodologies and techniques across different areas to ensure that final outputs consistently meet required standards and promote continuous improvement. The results of evaluating the effectiveness of the internal control system in the study sample hospitals show that Al-Furat Al-Awsat Private Hospital has the highest evaluation of the effectiveness of the internal control system at 89%, followed by Al-Diwaniyah Private Hospital, Dar Al-Shifa Private Hospital, and Royal Private Hospital with evaluation rates of 74%, 67%, and 63%, respectively. The results of the evaluation of the quality of health services in the hospitals of the study sample show that Al-Furat Al-Awsat Private Hospital has the highest level of quality of services from the customer's point of view among the hospitals subject to the study with an average of 34.51 points out of a total of 44 points available in the evaluation form. It was followed by Al-Diwaniyah Private Hospital, Dar Al-Shifa Private Hospital, and Royal Private Hospital with an average of 33.26 points, 33.23 points, and 32.58 points, respectively. The statistical analysis results show a significant correlation between the audit of the quality of services and the effectiveness of the internal control system. The results show a significant correlation between the audit of the quality of services and health services. The results show a

significant correlation between the internal control system's effectiveness and health services quality. The results show the existence of a statistically significant effect of the variable of auditing quality of services on the effectiveness of the internal control system.

The sample hospitals should adopt the COSO framework for internal control with all its components, as it enhances the quality of health services provided. The study sample hospitals should adopt standards for the quality of health services that ensure the provision of the best services and that are consistent with the requirements of competition in the health services market. The researcher suggests applying the audit program proposed in the study as part of the activities of the internal audit department in the hospital, with the need to show interest in the outcomes of periodic audits of the quality of services within the hospital. It is necessary to provide the appropriate environment to enhance the quality of health services in hospitals by supporting the efforts of audit activities related to the quality of services within the hospital and benefiting from audit reports to correct the course of health services. Training and qualification of accounting and auditing cadres is essential for the continuous improvement of the efficiency and effectiveness of the internal control system and health services quality audits, which positively reflects on the quality of service provided by the hospital. The necessity of considering health quality a responsibility that falls on the shoulders of every individual in the hospital and giving great importance to auditing the quality of health services. The necessity of health institutions operating in Iraq adopting service quality assurance systems that ensure that hospitals are bound by the highest sectoral standards for the quality of services approved globally, which can represent unified standards for auditing the quality of health services in hospitals. The necessity for hospital administrations to pay attention to all aspects related to service development, most notably opinion polls for hospitalized patients to evaluate the quality of service and satisfaction of hospitalized patients, follow up on the distinguished services of other hospitals, and pay serious attention to patient complaints. The necessity of adopting planning to raise or develop the quality of service provided in private hospitals. They must pay attention to surveying the opinions of their patients to identify their needs and work to develop what is presented in light of it to achieve a higher level of satisfaction. It is important for each hospital to take into account the issue of price and the pricing policies adopted to price its services and take appropriate measures towards reducing the current price levels in a manner consistent with the quality of service provided.

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