

# Investigating Wasta Challenges in Audit Practices in the Middle East: A Critical Review

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Wasta is widespread across the Middle East, and practiced as a common and acceptable culture in most organizations. Wasta is based on misuse of power for personal gain, which has huge negative impacts on the business. The reviewed literature highlights the complex reality of auditing in the region, the complexity increased by existence of wasta and corruption. Auditors in the region face difficult ethical challenges as they attempt to balance their professional responsibilities with the pressures of wasta-driven environments. This paper seeks to further investigate these challenges and provide insights that can guide auditors, regulators, and organizations in addressing them.

**Keywords:** Wasta, Auditing, Middle East, Management's Corruption, Social Factors.

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## 1 | INTRODUCTION

The Middle East, a region that is known for its rich cultural heritage and economic diversity, presents a unique landscape for auditing practices. Despite the dynamic markets and rapid economic growth, auditors in the Middle East face a set of unique challenges that have a significant impact on the integrity and efficacy of financial audits. At the heart of these challenges lies a complicated phenomenon known as "wasta", according to Harbi et al. (2017).

Wasta is a topic, although known by all, is yet less discussed in the literature, owing to its nature of sensitivity, which makes it difficult to be fully investigated. Wasta in Arabic language can be translated literally to mean 'middle' or 'between', which demonstrates the nature of wasta in the region. It implies the presence of a middle connection, or middleman between two individuals, wherein one individual is somebody seeking for a job (party number 1), and another one is someone who has a job to offer (party number 2). Thus, it suggests that individuals make use of their personal connections to find and obtain a job, according to Ali & Weir (2020).

For auditors operating in such environment, wasta introduces a web of ethical, professional, and operational challenges. While the wasta practice is common and is followed as part of the usual organizational culture, yet, its implications are not all positive for the overall employee and organizational performance, which will be highlighted in the current paper in detail.

### 1.1 *Bridging the Gap: Integrating Audit Practices and Governance Issues in the Middle East*

Despite the dynamic markets and rapid economic growth, auditors in this region encounter challenges that significantly influence financial audits' integrity and efficacy. It is crucial to contextualize these challenges within the framework of audit practices and governance issues specific to the Middle East.

To strengthen the foundation of this research, references that shed light on governance challenges within the Middle East will be included such as the work of Kilincarslan et al, (2020). This inclusion will support the subsequent discussion on wasta, emphasizing its impact on audit practices and financial reporting. The aim is to provide readers with a comprehensive understanding of the frame used in this exploration.

This research paper is an attempt to investigate the relationship between audit practices and the complex issue of wasta in the Middle East. By exploring the unique challenges auditors face in this region, we aim to shed light on the dynamics of wasta, its impact on audit quality, and strategies for mitigating its negative influence on the organizations' growth in the region.

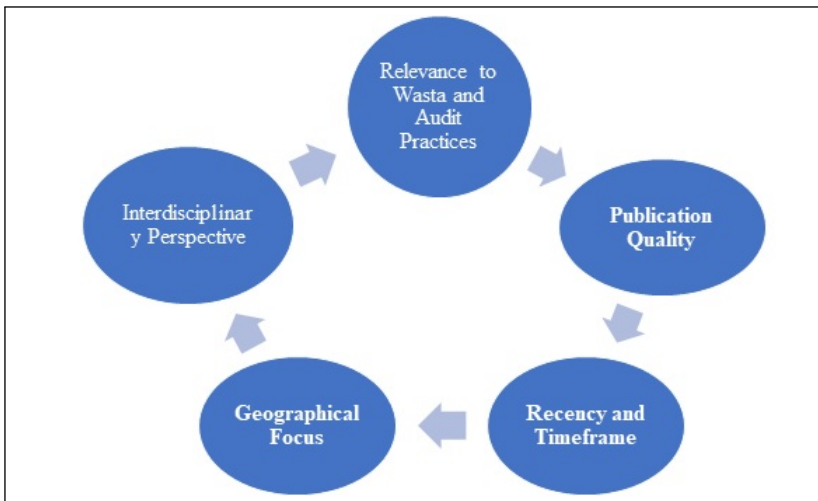
In the following sections, a detailed review on existing literature is conducted to establish a foundation for our research, the findings and insights into the challenges that auditors confront in the context of wasta in the Middle East are presented. The ultimate goal of this research is to offer recommendations and insights that can help auditors, regulators, and organizations operating in the Middle East to address these challenges, thereby promoting more robust and transparent financial reporting and auditing practices in the region (Khakhar & Rammal 2013).

## 2 | RESEARCH METHODOLOGY

This research employed a systematic approach to review existing literature on the challenges posed by waste in audit practices in the Middle East. The goal was to comprehensively understand the complexities associated with this phenomenon and provide valuable insights for auditors, regulators, and organizations operating in the region.

### 2.1 Literature Selection Criteria

The selection of literature in this paper was based on a detailed process to ensure relevance, credibility, and diversity of the literature studied. The selection criteria employed are presented in Figure 1.



**FIGURE 1** Literature Selection Criteria for Waste and Audit Practices in the Middle East.

### 2.2 Literature Analysis

The selected literature was critically reviewed to identify key themes, challenges, and findings related to waste and its impact on audit practices in the Middle East. The analysis involved the following steps:

- Relevant themes such as ethical dilemmas, transparency, audit quality, and regulatory frameworks were systematically identified and reported (Tucker and Buckton-Tucker, 2014).
- Comparative analysis was carried out as studies were compared to identify variations and consistencies in findings across different contexts, countries, and organizational settings.
- The synthesized insights from the literature were organized to provide a coherent understanding of the challenges posed by waste in audit practices (Ali et al. 2013)
- Despite efforts to include diverse sources, the availability of literature on waste in audit practices may be limited, leading to potential publication bias (Tucker and Buckton-Tucker, 2014).

This systematic approach ensures the transparency and consistency of our literature review, laying the basis for in-depth understanding of the challenges associated with waste in audit practices in the Middle East. Importantly, as this research is based on a literature review, there is no collection of primary data, and the analysis is rooted in synthesizing existing scholarly works.

### 3 | LITERATURE REVIEW

#### 3.1 *Wasta and Its Implications in the Middle East*

The term 'wasta' has its roots in the Arabic language. Considering the Middle East, the concept can be said to be widespread, and is actually part of everyday life in those countries. In the Middle East, wasta determines how the organization of economic activities is achieved, and accordingly resource allocation is determined (Kropf, & Newbury-Smith 2016). The presence of wasta in the region has its original traced back to traditional times – in tribal lives, when it was used for purposes of mediation, as discussed by Baranik, Gorman, & Wright (2021)

Over time, there has been significant evolution in the concept of wasta in the Middle East. In the present time, wasta has its key role played in acquiring economic growth and development for the region (Talib, 2017). However, the previous study has been criticized in the literature as it is well-established that an adverse relation between wasta activities and economic development is established as argued by Baranik, Gorman, & Wright (2021).

Wasta is a multi-layered phenomenon that has long been deep-rooted in the society in the Middle East. The term is derived from Arabic, signifying "connections" or "influence." While it can be viewed as a social factor that facilitate various aspects of life, its consequences in the field of auditing have garnered considerable attention. Wasta can exist in various forms, from facilitating introductions and expediting bureaucratic processes to more problematic practices involving bribery and nepotism.

In short, wasta as a social phenomenon exists in most countries around the world with different names and practices. However, the problem lies within the culture and mindset in the Middle Eastern societies, where wasta is seen as always positive practices. At the time being, it is rare that the wasta to be considered as a corrupt act in the Middle Eastern countries. One possible interpretation is that there are huge social differences between nations across the globe.

#### 3.2 *Ethical Dilemmas and Wasta in Auditing*

There is no doubt that wasta remains the severest threat to long-term organizational sustainability, as it often denies many talented candidates an equal opportunity. Wasta has been defined as the intentional exercise to abuse a position using established laws but to the private gain when strict ethical mandates are not existing or not implemented within an organization. However, addressing this issue is not impossible. By fostering a culture of transparency, accountability, and merit-based promotions, organizations can gradually reduce the influence of wasta and promote fair opportunities for all employees (Tlaiss & Kauser, 2011). It is essential for organizations in the Middle East and beyond to recognize the detrimental effects of wasta and actively work toward a future where wasta-free management prevails, allowing talent to shine and contribute to sustainable growth.

In addition, auditors operating in the Middle East often find themselves at the intersection of cultural norms and ethical principles. The influence of wasta can create ethical dilemmas, such as conflicts of interest, favoritism, and a lack of independence in auditing practices. Samir Abuznaid (2016) argued that auditors often navigate a complex balance between fulfilling their professional obligations and surrendering to the pressure of wasta-related influences.

In brief, wasta and corruption further complicates the audit process, leading to concerns about the reliability and

accuracy of financial statements.

### 3.3 *Regulatory Framework and Auditing Standards*

The Middle East is characterized by its own regulatory frameworks and auditing standards, often influenced by global standards, yet adapted to local practices. This presents auditors with challenges in maintaining a consistent and high-quality auditing process while adhering to local cultural norms and regulations, according to Al-Akra et al. (2016).

It is clear from the literature that top management must play an active role in combating *wasta* through effective policies, regulations, and enforcement. By emphasizing authority, regulations, organizational objectives, responsible actions, and positive outcomes, top management can reshape organizational dynamics and enhance overall effectiveness in the region under study.

Previous studies, such as those by Al-Hayale and Lan (2005), have explored the challenges of auditors in the Middle East, but there remains a need for a more comprehensive understanding of how *wasta* influences audit quality and contributes to corruption. This research aims to build upon and extend the existing body of knowledge in this field.

### 3.4 *Impact of waste on Audit*

The impact of *wasta* on audit practices in the Middle East include ethical considerations, risk assessments, audit planning, audit quality, and ultimately, the reliability of financial reporting, as discussed by the work of Al-Akra et al. (2016).

Auditors in the region must navigate the complex back-and-forth relation between cultural expectations and professional standards, and organizations and regulatory bodies need to address these challenges to ensure that audits remain credible, transparent, and accountable. Understanding and mitigating the impact of *wasta* on audit practices is crucial for fostering trust and confidence in financial reporting within the region (Loewe et al. 2007).

### 3.5 *Comprehensive Analysis of Wasta's Impact on Firm Operations*

Recognizing the systemic nature of *wasta* and its complex implications on a firm's operations, our analysis will conduct a thorough examination of the pros and cons associated with *wasta*. Table 1 presents a comprehensive analysis that considers both the advantages and drawbacks of *wasta* on firm operations.

**Table 1: Systemic analysis that consider the pro and cons of wasta on a firm's operations.**

<b>Advantages of wasta</b>	<b>Drawbacks of wasta</b>	<b>Balancing act for firms</b>
Facilitated networking	Ethical dilemmas (Weir et al, 2019)	Ethical guidelines
Streamlined processes	Transparency and accountability issues	Merit-based practices:
Cultural understanding	Potential talent mismanagement issue	Cultural sensitivity

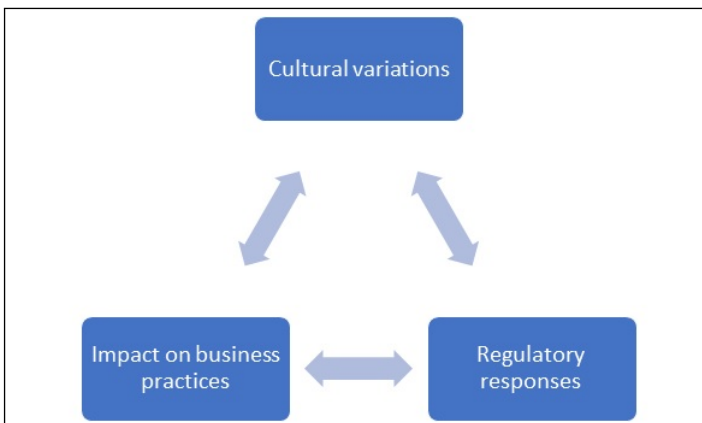
## 4 | FINDINGS AND DISCUSSION

### 4.1 Findings from Comparative Analysis

The comparative analysis revealed several notable findings:

- **Cultural variations:** Wasta, while existing in various forms globally, demonstrated diverse cultural variations. The Middle East’s cultural context, with its emphasis on personal connections and relationships, contributed to a unique wasta’s practices compared to regions with different cultural norms, (Al-Ramahi, A., 2008).
- **Regulatory responses:** Different regions normally have different regulatory responses to wasta. While some countries had strict measures to fight wasta-related practices, others had a more tolerant approach. The Middle East’s regulatory, influenced by cultural and historical factors, represent its own set of challenges and responses.
- **Impact on business practices:** The comparative perspective shed light on how wasta influences business practices beyond the audit sector. Understanding the broader implications of wasta in different regions provided valuable insights into its complicated nature and its potential impact on organizational dynamics (Oukil 2016).

Figure 2 presents a summary of findings from comparative analysis.



**FIGURE 2** Findings from comparative analysis.

### 4.2 Challenges Posed by Wasta in Audit Practices

The literature consistently highlights the complex challenges that wasta introduces to the auditing process in the Middle East. Key challenges identified include:

- **Independence and Objectivity:** Many sources emphasize the struggle auditors face in maintaining independence and objectivity when confronted with wasta-related pressures (Al-Hayale and Lan, 2005).
- **Ethical Dilemmas:** Wasta introduces ethical dilemmas, often forcing auditors to navigate the fine line between ethical standards and cultural expectations.
- **Transparency and Accountability:** The presence of wasta can undermine the principles of transparency and accountability in audit practices.
- **Impact on Ethical Decision-Making:** Several authors like Al-Akra et al. (2016) emphasize the influence of wasta on ethical decision-making among auditors in the Middle East. The literature points to scenarios where wasta may lead to compromised ethical judgments, affecting the credibility of audits.

Table 2 outlines a holistic approach to shaping corporate governance in response to specific challenges associated with wasta.

**Table 2: Shaping Corporate Governance to Address Wasta Challenges: A Comprehensive Analysis.**

Challenges	Corporate Governance Strategies
Independence and Objectivity (Al-Saleh, 2016)	<ul style="list-style-type: none"> <li>• Ensure an independent board comprising members who can challenge wasta-driven decisions and safeguard auditors' independence.</li> <li>• Incorporate clear guidelines on maintaining independence and objectivity within the organization's ethical codes and conduct policies.</li> </ul>
Ethical Dilemmas (Ta'amna, et al, 2023).	<ul style="list-style-type: none"> <li>• Actively engage auditors and employees in the decision-making process to incorporate diverse perspectives and mitigate ethical dilemmas.</li> <li>• Develop programs that educate auditors about recognizing and navigating ethical dilemmas associated with wasta.</li> </ul>
Transparency and Accountability (Ridge 2023).	<ul style="list-style-type: none"> <li>• Implement strong internal controls that ensure transparency and accountability in the audit process.</li> <li>•</li> </ul>
Impact on Ethical Decision-Making (Mohamed and Mohamad 2011)	<ul style="list-style-type: none"> <li>• Develop programs to enhance auditors' ability to make ethical decisions despite wasta-related pressures.</li> <li>• Clearly define ethical standards and expected decision-making practices within the organization's policies.</li> </ul>

Wasta's influence on audit practices is shown to have direct implications for audit quality. Key implications include:

- **Reliability of Financial Statements:** The literature suggests that wasta-driven practices may impact the reliability of financial statements and reporting (Al-Akra et al. 2016).
- **Risk Assessment:** The presence of wasta can affect risk assessment and audit planning, potentially leading to

inaccuracies.

- Audit Independence: Challenges related to *wasta* may compromise the independence of auditors, undermining the integrity of the audit process.

#### 4.3 Challenges Posed by *Wasta* in Audit Practices

Several sources like Alsarhan & Valax (2020) discuss the need for regulatory frameworks in the Middle East to address the challenges presented by *wasta* in auditing practices. The literature often highlights the importance of strengthening regulatory to enhance audit quality and ethical standards.

The reviewed literature acknowledges that the challenges associated with *wasta* in auditing practices may vary across countries and regions in the Middle East, reflecting local cultural norms and business practices (Al-thbah, H. 2021; Al-Ma'aitah et al. 2021)

A central theme in the reviewed literature is the struggle auditors face in maintaining independence while respecting relationships and connections that *wasta* often entails. This highlights the need for tailored approaches to ethical decision-making

In short, over the years, *wasta* has affected the value chain analysis and has shed light upon the entry of *wasta* points when it comes to employment and servicing. The sector includes misconducts such as the hiring of staff through nepotism, bribery at training or job centers, and even fraudulent activities related to procurement. Addressing these potential *wasta* risk factors is very important as the worthy candidates are not getting a chance to prove themselves. Proper auditing, efficient benchmarking, and regulatory measures should focus more on the promotion of social dialogues and governance in the region (Shalan et al. 2020).

##### 4.3.1 The role and effectiveness of existing regulatory frameworks

Regulatory frameworks play an important role in addressing *wasta*-related challenges in audit practices. Key aspects include:

- Regulatory frameworks often outline consequences for engaging in *wasta*-driven activities. Clear legislation can establish the boundaries of acceptable behavior and provide a basis for legal action against those involved in unethical practices (Hutchings and Weir 2006).
- Regulatory bodies typically prescribe ethical standards that auditors must adhere to. These standards aim to ensure independence, objectivity, and transparency in audit practices, according to Weir et al, (2016).
- AlAjmi et al, (2022) stated that the effective regulatory frameworks include mechanisms for oversight and enforcement. regulatory bodies, such as audit committees and governmental agencies, should be responsible for monitoring compliance and taking corrective actions when necessary

While regulatory frameworks play an important role in mitigating *wasta*'s impact on audit practices, their effectiveness depends on the ability to navigate cultural sensitivities, address enforcement challenges, and adapt to the dynamic nature of *wasta*.



## 5 | RECOMMENDATIONS FOR PRACTICE

While challenges are evident, some sources also propose approaches for mitigating the impact of wasta. Suggestions include increased education and awareness among auditors, fostering a culture of ethical conduct, and aligning international audit standards with local contexts (Alwerthan et al. 2018). A case study from University Students in the Gulf carried out by Gold and Naufal (2012) demonstrates the successful implementation of an intensive training program on ethical conduct for auditors. The program not only increased awareness of wasta-related challenges but also fostered a culture of transparency and integrity within the organization.

The literature points to the significance of regulatory responses in addressing wasta challenges. Regulatory frameworks need to be dynamic, adaptable, and robust, considering the cultural and regional variations in the Middle East (Barnett et al. 2013).

The impact of wasta on audit quality raises questions about the credibility of financial statements and reports. Addressing this challenge requires an ongoing commitment to transparency and accountability. Examining the experiences of the developing countries in aligning international audit standards with local contexts provides practical insights. A case study conducted by Eltweri et al, in 2021 revealed the challenges faced, the adjustments made, and the positive impact on audit practices, emphasizing the need for a united approach.

It is recommended for practice that suppressing, restricting and penalizing any acts related to wasta in the workplace, through activating and implementing internal regulations inside the organization. Activating the internal and external control and audit procedures, as well as giving more authority to the Audit Bureau inside the organization, and the Integrity & Anti-corruption Commission, and preventing conflicts of interest through legislation, enacting laws within all organizations both the public and private ones must be considered (Ramady, 2016).

The following methods can be used to prevent wasta in the workplace in the Middle east region as follows:

- Detailed rules for bidding on projects should be publicly published.
- All vendors should sign a "right-to-audit" clause.
- Employees are required to annually disclose all relationships with vendors.
- Employees are required to sign a statement acknowledging a company's purchasing policies and what constitutes a conflict of interest.
- Policies to guide disclosure of any conflict of interest should be explicit and public. Legislation enacted in China to prevent conflicts of interest serves as a valuable case study conducted by Houjeir et al, 2017. By examining the practical implementation and outcomes of such legislation, organizations in the Middle East can draw inspiration for developing their own legal frameworks.
- A zero-tolerance policy for fraud or corruption should be adopted.

In brief, the literature suggests that mitigation strategies can range from education and training programs to the development of ethical codes specific to the Middle Eastern context. The effectiveness of these strategies may vary across different countries and organizations.

## 6 | FUTURE RESEARCH DIRECTIONS

The discussion in this paper expands our understanding of the complexities associated with *wasta* challenges in audit practices in the Middle East. It underscores the need for an effective approach that respects cultural norms while maintaining ethical standards (Berger et al. 2013). Moreover, it highlights the importance of ongoing research and regulatory adaptation to address these challenges effectively.

While the reviewed literature offers valuable insights, it also highlights gaps in knowledge. Future research should explore the specific challenges posed by *wasta* in different countries within the Middle East. Investigating the effectiveness of various mitigation strategies and the adaptability of international auditing standards is another avenue for future research. Additionally, a deeper examination of corporate governance practices and their role in addressing *wasta*-related challenges is needed.

This section outlines potential areas for future research, building on the existing knowledge and addressing the gaps identified in the literature as follows:

- **Cross-Country Comparative Analysis:** Future research could focus on conducting a cross-country comparative analysis to understand the variations in *wasta* challenges across different nations within the Middle East (Darwish et al, 2023).
- **Evaluation of mitigation strategies:** A critical area for future research involves a systematic evaluation of the effectiveness of various mitigation strategies proposed in the literature (Al-Hiari, 2022). This entails assessing the implementation of education and awareness programs, the impact of regulatory frameworks, and the success of corporate governance practices in reducing the influence of *wasta* in auditing processes.
- **Adaptability of international auditing standards:** Further research should shed light on the adaptability of international auditing standards to the specific contexts of Middle Eastern countries. Investigating how these standards align with local practices and whether adjustments are needed to accommodate cultural norms will contribute to the ongoing discussion on enhancing audit quality in the region (Köhler, 2009).

## 7 | CONCLUSION

This critical review paper has examined the challenges presented by *wasta* in audit practices within the Middle East. Through a systematic analysis of the existing literature, several key insights have emerged. First and foremost, it is evident that *wasta*, a complex social and cultural phenomenon, introduces a range of challenges for auditors in the Middle East. These challenges include ethical, operational, and governance challenges for auditors such as ethical dilemmas, threats to audit independence, and implications for audit quality. Through a comprehensive literature review and analysis, this research has shed light on the complexities associated with *wasta*, emphasizing its impact on audit quality, ethical decision-making, and regulatory frameworks.

The coexistence of global auditing standards and local cultural norms presents auditors with a faint balancing act. The struggle to maintain independence and objectivity in the face of *wasta*-driven pressures is a recurring theme in the literature. However, the challenges go beyond individual auditors; they extend to the entire audit process, affecting risk assessment, transparency, and the reliability of financial statements.

In response to these challenges, there is a growing call for regulatory frameworks in the Middle East to adapt and

address the specificities of *wasta* in audit practices. A dynamic and adaptable regulatory response is essential, given the cultural and regional variations within the Middle East. Moreover, the reviewed literature highlights the role of education and training programs, ethical codes, and corporate governance practices in mitigating the impact of *wasta* on audit quality.

In short, this critical review paper provides a foundation for understanding the complex relationship between *wasta*, audit challenges, and ethical considerations in the Middle East. It emphasizes the need for ongoing research and regulatory adaptation to effectively address these challenges, ultimately contributing to more transparent and accountable audit practices in the region. The implications of *wasta* extend beyond the audit sector, affecting risk assessments, talent management, and the reliability of financial reporting. Regulatory frameworks play a crucial role in addressing these challenges, but their effectiveness hinges on cultural sensitivities and adaptability. Future research directions may include cross-country comparative analysis, evaluation of mitigation strategies, and adaptability of international auditing standards.

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