

Expertise is considered professional experience the essence of all high-level specialized professions, such as medicine, the judiciary, audit, and enjoy the practitioners of these professions base of the branch and specialized knowledge. Dependent audit profession on the personal judgment of the references, and in order to be a personal judgment reliable must be issued by the auditor has a reasonable level of professional experience, in the practice of his personal rule building on professional experience in the various stages of the audit process. In planning for the audit stage uses references professional experience in determining the degree of risk, and determine the amount of tests with direct audit program to focus on the degree of the high risk areas, followed by the use of professional references to his experience in conducting basic tests of operations based on previous tests of the extent used references of professional experience in the formation and issuance of personal judgment on the formulation an opinion on the financial statements under audit.

And therefore it is clear that the audit process is made up of many of the decisions made by the auditor during the completion of the audit process through the various stages of the audit until it reaches a stage to express an opinion, which is the main objective of the audit of the financial statements, and requires references every decision the need for professional expertise, which enable it to take this decision level , which will be built upon many decisions later. Hence the importance of clear professional experience for references.

In spite of the importance of professional experience in all stages of the audit process, and the passage of years of research and study, there is no full understanding of the essence of professional experience in audit, there is no specific definition of what constitutes professional experience, and how to determine the level of references

With the development and widespread use of expertise in the field of auditing systems, the need for a need for a clear concept of professional experience appeared, in order to determine References expert who will be counted on to build expertise systems.

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As a result, it focused on installations major audit in the United States, England, research and study into the causes of the disparity in personal terms between the auditors, and the lack of professional consensus has crystallized this interest in the two entrances foundations were used to get to the essence of professional experience in auditing and two behavioral entrance and the entrance of knowledge. Behavioral entrance has focused on the study of the essence of professional experience for references on the study inputs and outputs decision references to get to the results output, which was reflected in the lack of access to the reasons for the

disparity in sentences, as a result of non-disclosure of the conduct of auditors during their achievement of the tasks of the audit in practice.

This has led to the direction to study the professional expertise of the references through cognitive entrance, which drew attention to the need to come to the reasons for the completion of peer auditors of the functions of different government efficiently, while novices are unable to this, in order to come to the knowledge and cognitive processes used by experts in order to develop tools decision support and training programs in various establishments for audit.

Entrance cognitive attention of researchers has resulted in the study of professional experience to the emergence of many problems, among them the following: -

1 - the absence of an agreed basis in the measurement of professional experience.

2 - the difference in determining the elements of knowing references structure expert.

3 - the importance of professional experience in the implementation of the subtasks of the process for audit.

4 - the importance of memory and organization in the process of personal judgment.

5 - justification for the use of the scenario method to determine the effect of experience on provisions

Personal auditors.

Aim of the research:

This research aims to achieve the following objectives: -

1 - define the concept of professional experience in the audit.

2 - define the concept of the structure of expert knowledge References

3 - identify areas for the use of professional experience:

4 - Use-case scenario approach to measuring the impact of personal experience on provisions for audit