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| **Accountancy unit is looked is upon as unit that established for the purpose achieve it goals and programmers for unlimited time. Unless otherwise take place such as liquation whether voluntary or mandatory . Thus going concern logic is considered to be the logical foundation witch the familiar accounting principles are based upon.**  **The future of company real its financial statues and position and the extent of it ability to face event in future . Hence the success and continuity its activities depend on the extent of the company activity to generate profits .And its ability to retain appropriate liquidity to serve its debts . Therefore financial statements of the company consider to be one of the important tools for all parties or stakeholders involved whether inside or outside the company .**  **The study aim is do investigate the hypothesis external auditor is not responsible for assessing the extent of company s financial failure and its continuity researcher relied upon the review and interference method to achieve the study is objective , through reliance of many research aspects upon results many applied research in this domain and consulting accountancy published literature too.**  **Researcher also relied upon other aspects of interference approach literature frame .** | | | | | | **Abstract** |