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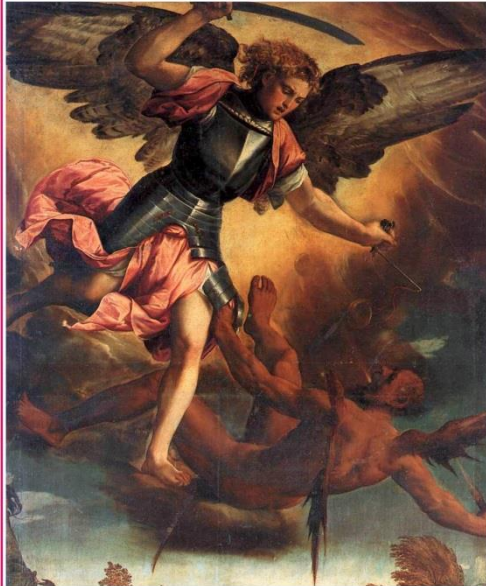
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Universidad del Zulia
Facultad Experimental de Ciencias
Departamento de Ciencias Humanas
Maracaibo - Venezuela

The Effect Of External Audit Quality On Profit Management

¹Assist Prof. Dr Abdul Hussein Tawfiq Shibli, ²Assist Lecture Jalil Ibrahim Saleh, ³Lecture Nahla Ghaleb Abdul Rahman

¹husainshibli@yahoo.com; University Basra\ Economic & Administration College

²jaleel_kanan@yahoo.com ; Southern Technical University Technical College of Administration of Basra

³nahla.jaleel@stu.edu.iq ; Southern Technical University Technical Institute of Basra

Abstract

This study aims to identify the extent of the practice of Iraqi industrial companies listed in the Iraq Stock Exchange for profit management on the one hand, and on the other hand to identify the most important factors that affect the practice of profit management and the characteristics of audit quality (the size of the audit office, the period of customer retention, the audit office link With global auditing offices, specializing in the customer's industry, audit fees), and showing the type of relationship between each of the characteristics of audit quality and profit management, and to achieve the goals of the study a model was built to measure the relationship between the quality of the audit quality and the profit tool, and many methods were used Statistics such as Binomial Test for the first major silver test, and Binary Logit to test the other five hypotheses. One of the findings of the study is that the Iraqi industrial companies listed on the Iraq Stock Exchange exercise profit management during the various study years for the period of (2012-2017), despite the presence of variance during those years, and this is clearly shown in my two years (2016-2017) As the year 2016 was the lowest year in the practice of profit management, as the practice rate reached 16% of the sample companies, and in contrast, the year 2017 was one of the sharpest years in the practice of profit management,

as the practice rate reached 64% of the sample companies, as well as “ There is a statistically significant effect for each property (independent variable) of the quality of the audit On the practice of profit management, while there is no statistically significant effect of the association of the audit office with global auditing offices on the practice of profit management, and in light of the results of the study, the researchers recommended a number of recommendations, the most important of which is the establishment of a control committee that works to provide a high-quality audit environment that works to limit practices Unwanted practices such as profit management practice, as well as making investors and corporate departments aware of the negative effects of profit management practices on their investment decisions.

Key words: audit quality, profit management, Iraqi industrial companies.

El Efecto De La Calidad De La Auditoría Externa En La Gestión De Beneficios.

Resumen

Este estudio tiene como objetivo identificar el alcance de la práctica de las empresas industriales iraquíes que figuran en la Bolsa de Valores de Irak para la gestión de beneficios, por un lado, y por otro lado, identificar los factores más importantes que afectan la práctica de la gestión de beneficios y las características de calidad de auditoría (el tamaño de la oficina de auditoría, el período de retención del cliente, el enlace de la oficina de auditoría con oficinas de auditoría globales, especializadas en la industria del cliente, honorarios de auditoría), y mostrando el tipo de relación entre cada una de las características de calidad de auditoría y gestión de ganancias, y para lograr los objetivos del estudio, se construyó un modelo para medir la relación entre la calidad de la auditoría y la herramienta de ganancias, y se utilizaron muchos métodos Estadísticas como la Prueba Binomial para la primera prueba de plata importante, y Binary Logit para probar las otras cinco hipótesis. Una de las conclusiones del estudio es que las empresas industriales iraquíes que cotizan en la Bolsa de Valores de Iraq ejercen la gestión de beneficios durante los diversos años de estudio para el período de (2012-2017), a pesar de la presencia de variación durante esos años, y esto es claramente mostrado en mis dos años (2016-2017) Como el año

2016 fue el año más bajo en la práctica de gestión de ganancias, ya que la tasa de práctica alcanzó el 16% de las empresas de la muestra, y en contraste, el año 2017 fue uno de los años más difíciles en la práctica de la gestión de beneficios, ya que la tasa de práctica alcanzó el 64% de las empresas de la muestra, así como “Hay un efecto estadísticamente significativo para cada propiedad (variable independiente) de la calidad de la auditoría en la práctica de la gestión de beneficios, mientras que No existe un efecto estadísticamente significativo de la asociación de la oficina de auditoría con las oficinas de auditoría globales en la práctica de la gestión de beneficios, y a la luz de los resultados del estudio, los investigadores recomendaron una serie de recomendaciones Menciones, la más importante de las cuales es el establecimiento de un comité de control que trabaje para proporcionar un entorno de auditoría de alta calidad que trabaje para limitar las prácticas. Prácticas no deseadas, como la práctica de gestión de ganancias, así como informar a los inversores y departamentos corporativos de los efectos negativos. de prácticas de gestión de beneficios en sus decisiones de inversión.

Palabras clave: calidad de auditoría, gestión de beneficios, empresas industriales iraquíes.

1 - Introduction

As a result of the financial scandals and the collapse of the American companies of great economic weight, and this collapse is linked to the manipulation of the accounts of those companies, and to throwing the cause on the major American audit offices either because of participation in this manipulation or not to disclose it (Rissman & Kearney, 2019). And that investors have begun to question the management systems of companies that have been subject to collapse, and asked about the effectiveness of the accounting standards and procedures applied in companies and the extent of the responsibility of auditors for the collapse of companies (Geisler & Turchetti, 2018). Many studies in the past twenty years have tended to establish a positive relationship between alternatives to audit quality such as the reputation of the auditor, the independence of the audit committee, and the quality of financial reports submitted by companies listed in the financial markets from companies listed in the

financial markets, which is the primary guide for taking many decisions by related parties Such as investors, shareholders, lenders and creditors (Shittu et al, 2018) (Dawd & Charfeddine, 2019). These reports must contain correct and fair information in order to achieve the purpose for which it was prepared (Kräusche & Pil, 2018). The interest in the business sector has increased towards relying on the ethical approach in the areas of business administration, accounting and auditing, and that the common denominator between these areas is the need to distinguish between acceptable and morally unacceptable behavior and sometimes this task is easy, for example, “stealing assets is an unacceptable behavior and this Controversy is not accepted, but there are many models of behavior in which absolute discrimination is difficult (Tiwari & Khan, 2019) (Barghathi et al, 2017). Although the company’s management prepares accounting information within the framework of international accounting standards that aims to integrity Accounting and measurement Its objectivity and distance from personal bias and fairness in presentation and disclosure (2019 Buallay et al.). (Baudot et al, 2018) affirms that international accounting standards give the company’s management wide flexibility in choosing among policies, procedures and alternative accounting methods, and that this flexibility may be exploited from The company directors accepted to achieve personal goals such as working to achieve targeted profit levels in order to increase their rewards or maintain their career positions (Tangenes & Steen, 20117) (2018 Pool et al.). The achievement of this level of target profits is reflected in the level of income of the accounting period that may affect the interests of other related parties, and this, in turn, led to the emergence of the phenomenon of profit management (Saxunova et al, 2018). In view of the misleading and concealment of profits management that leads to a lot of breakdowns and scandals for major international companies, the most famous of which is (En-

ron & WorldCom) (Alareeni, 2018)

. Profit management practice has received widespread attention from many organizations such as the American Securities and Exchange Commission, the New York Stock Exchange (NYSE), and the Association of Securities Dealers The National for Study and analysis, find out the reasons and motives behind these practices, and try to find some solutions or treatments to reduce this phenomenon (Michalski et al, 2018). And that the former Chairman of the American Securities Commission, SEC, made a “famous” speech in 1998 at the New York University Center for Law and Business under the title (The Numbers Game), in which he condemned the creative accounting practices used by American companies, and raised questions about the companies’ ability to control management fraud In the process of preparing financial reports, he called for fundamental cultural changes in corporate governance, and called for improving the effectiveness of the audit committees and strengthening them and to be more spendable and careful “in performing their supervisory functions, in addition to more oversight and caution from the operations of preparing misleading financial reports (Awadallah, 2018) (Hundal Although financial reports, when preparing a large number of accounting standards and policies, and when publishing them are subject to accounting disclosure standards, this does not prevent corporate departments from profit management practices (Faisal et al, 2018). A positive role in limiting the negative effects of profit management, as it aims mainly “to express public opinion about the fairness and sincerity of the financial statements, and this entails adding confidence and credibility to the data contained in these statements (Coffie et al, 2018).” And when completing the auditing profession for this essential role, it fulfills its social responsibility towards society as a whole efficiently and effectively, which requires setting standards and levels that guarantee the quality of

performance in order for the auditing profession to maintain the trust of the community in it (Hundal, 2019). When the auditor performs his auditing work, he is responsible for increasing the effort and detailed tests while performing the auditing tasks of the financial statements of clients practicing the profit management behavior (Barghathi, 2017). The auditor needs to make an “additional” effort and conduct broader tests for the purpose of carrying out the required quality auditing tasks, which reflects positively ”to reduce the profit management behavior of these clients, and the additional effort increases the audit fees (Jähn, 2017) (Nerudová et al. The process of determining the quality of auditing is difficult, due to its different nature and the multiplicity of its beneficiaries, and that the quality of auditing is a “basic” requirement for all beneficiaries of the auditing profession (Fung et al, 2019). Because of the importance of the need to improve the quality of auditing, research and studies have become In the area of audit quality, one of the issues raised is For academic and applied levels (Garza, 2018).

2 - Literary anointing

Several studies dealt with profit management, as a study (Alsharairi & Iqtait, 2017) was conducted in Britain in 2011 aiming to get acquainted with the importance and role of the company’s board of directors and the quality of audit in limiting the practice of profit management, and represented the study community in 174 British companies, and the researchers approved In their study on calculating the estimated entitlements of each of the research sample companies to know the extent of this company’s practice of managing profits, the study found a positive relationship between the quality of audit and profit management, as the quality of the audit contributes to limiting the practice of profit management, and that the members of the company’s board of directors attend Their meetings aldo Yeh limit the exercise of earnings management, and there are no positive or negative relationship between the independence of the company’s management board and the practice of earnings management. The study (Agyei & Yeboah, 2019) aims to identify the impact of the quality of the audit and audit committees on the practice of profit

management, and the study community was represented by a number of companies operating in Ghana and listed in the financial markets in Ghana for the period from 2013-2017, and the researchers relied on descriptive analysis of the study variables and analysis Multiple regression, and the study found that there is a negative relationship between the quality of the audit and the estimated benefits, and there is no significant relationship between the meeting of the audit committees and the independence of the audit committees and the estimated benefits. As for the study (Jouini & Saied, 2018) was conducted in France to identify the impact of ownership structure and the quality of external audit on the practice of profit management, and the study sample consisted of 86 companies registered on the French Stock Exchange for the period from 2011-2013, and the study concluded that each of the head The company money and the reputation of the audit offices have an impact on the practice of profit management, as they contribute to limiting the practice of managing earnings by company management, and that voting rights enjoyed by citizens contribute to limiting the practice of profit management. (Al-Sraheen, 2019) study aims to get acquainted with the role of audit committees in limiting profit management, and knowing the impact of cash flows in Jordanian companies on profit management What is the effect of providing non-audited services by the auditor of the company, the study sample on the quality of the audit, and the study sample was represented by a number of industrial companies listed in the Jordanian stock market for the period from 2016 to 2016, which numbered (336) companies, and the study reached several conclusions from The most important of them is a positive relationship between profit management and cash flow surplus, and the fact that the auditor provides his unaudited services to his clients will affect his independence, which in turn will affect the quality of the audit and this will be reflected in the profit management. Lin & Hwang, 2010 study aims to identify the effect of independent variables (audit quality and corporate governance) on the dependent variable (profit management), and the study found a negative relationship between profit management and the independence and experience of the company's board of directors, as well as a

negative relationship between independence The Audit and Profit Management Committee, and there is a negative relationship between the audit period and the size of the audit offices and their allocation with the profit management. . As for the study (Barghathi, 2019), it aims to identify the extent of profit management practice and what are its causes, and the extent of the financial reports contribution to the disclosure of profit management in Libyan banks, and the study sample was represented by a number of Libyan banks and the researcher relied on his study on the questionnaire and analyzed these Forms using the SPSS statistical program, and the study found that Libyan banks practice profit management due to misuse of management in the Libyan banks of the powers granted to them and misleading facts and the weakness of the external auditor, which leads to the content of financial reports on profit management, which leads R. Al-quality financial reporting. The study (2018 Brahman et al,) aims to identify the extent of a relationship between profit management and environmental disclosure for industrial companies operating in Malaysia, and the study sample included 248 industrial companies registered on the Malaysian Stock Exchange for the period 2008-2015, and the study concluded that the environmental disclosure of Malaysian industrial companies has an impact Positive on profit management through environmental policy-makers, by comparing the behavior of industrial companies with their environmental responsibility towards society and their confrontation with environmental management practice by Malaysian industrial companies. As for the study (Kolsi & Attayah, 2018), it aims to identify the extent to which companies with social responsibility deal with accounting numbers and data in an opportunistic manner or these companies adopt a financial reporting strategy in a transparent manner, and the extent of the relationship between companies with social responsibility and operational cash flows and abnormal discretionary receivables The study sample was represented by a group of 34 Emirati companies listed on the Abu Dhabi Stock Exchange for the period 2009-2014, and the study reached several conclusions, the most important of which is a positive relationship between the disclosure of UAE companies of their social responsibilities Unusual

discretionary discretions, and there is no correlation between operating cash flows and UAE companies' disclosure of their social responsibilities. The study (Persakis & Iatridis, 2016) aims to identify the impact of the financial crisis in 2008 and to protect investors on the characteristics of audit quality, as well as to identify the combined effect of both investor protection and the characteristics of audit quality on profit management, and the study found that the quality of audit was lower within a year in which the financial crisis occurred in 2008, the quality of the audit was well practiced in the countries and companies that seek to protect the investor, and that all characteristics of the quality of the audit are related to a positive relationship with the protection of investors except for the property of audit fees, they are not related to any relationship with the protection of investors, and there is a positive relationship between The profit management and protection of the investors, and there is an inverse relationship between the characteristics of audit quality and profit management. As for the study (Astami et al, 2017) aims to identify the impact of both the quality of audit and culture on the decisions of managers in managing profits using the optional accounting entitlements, the study sample was represented by a number of companies with high cash flows registered in the stock exchanges of nine countries in the Pacific and Asia, The researchers relied in their study on the modified Johns model, and the study reached several conclusions, the most important of which are that managers of companies with high cash flows practicing profit management in their companies, and each of the role of auditor and culture contributes to reducing the practice of profit management by managers of companies with High cash flows. (Baatour et al, 2019) study showed the effect of multiple departments on managing profit based on accrual basis and also provided an analysis of whether profit management methods in Saudi companies increase or decrease with the average number of multiple departments, where the study concluded that the management of real profits It occurs frequently in companies whose board of directors includes members practicing multiple departments, and that the independent variable the number of appointments or external positions held by managers is the most important

factor that has been ignored by corporate departments and profit management literature, and among the recommendations of this study it calls for restrictions on a number The departments occupied by the members of the Board of Directors. The study (Alareeni, 2018) examined the effect of some of the characteristics of companies on profit management, and the researcher used the multiple regression method to prove the research hypothesis, and the study concluded that most companies in the Gulf Cooperation Council countries practice profit management except for the companies of the Sultanate of Oman, and practice profit management by reducing Profits , As well as some variables such as the size of the company and leverage do not have much impact on the profit management practices in GCC companies. As for the study (Idris & eta, 2018) aims to identify the relationship between the efficiency of the audit committee and profit management in Jordanian energy companies, and how the volume of external audit can be a mediator in this relationship, and this study concluded that the efficiency of the audit committee has a significant and negative impact at the same time On the profit management, there is a positive interactive effect of the size of the external audit and the efficiency of the audit committee on the profit management, which supports the correlation between the size of the external audit and the efficiency of the audit committee in limiting the profit management. The study (Yasser & Soliman, 2018) examined the impact of audit quality on the profit management practiced by some companies in Egypt where the researchers used the regression method to clarify the relationship between the quality of the audit and the size of the audit company, specialization in auditing and the audit period, and the study concluded that the audit period has a positive relationship Largely with profit management, while other variables such as audit quality, audit volume, and audit specialization have maintained a weak relationship with profit management. As for the study (binti & Khomsathn, 2018), it focused on the relationship between transparent disclosure of reserves and management of accrued profits. Between transparent account disclosure and managing accrued earnings.

3 - Theoretical framework

3-1 Quality of audit

3-1-1 The concept of audit quality

The quality of the audit indicates the extent of the auditor's ability to discover and disclose material errors and irregularities in the financial statements in addition to reducing information asymmetry between management and shareholders and thus protect interests. Protecting shares in light of ownership separation from management (He, 2017). The quality of the audit process may vary, but the high quality of the audit must correlate with the high quality of the information in the financial statements (Lennox, 2017). Financial statements that are audited by high-quality auditors are less likely to "contain substantial errors and irregularities (2018 Bhaskar et al.). The quality of the audit was defined in accordance with" International Standard No. (220) as being "the policies and procedures applied in the audit firm to verify That the audits carried out were performed in accordance with "generally accepted auditing standards" (Sherwood & Zimmerman, 2019). The auditing standards bulletin No. 4 issued by the American Institute of Certified Accountants (AICPA) in 1974 clarified that the quality of auditing is achieved through adherence to standards Auditing and applying a set of considerations related to the necks Quality control in audit units (Toy et al, 2019). (Krishnan et al, 2018) indicates that audit quality means "the auditor reduces the overall risk of the audit process to the outcome of the associated risk, control risk, and discovery risk." Deangelo's definition in 1981 The quality of auditing is one of the most common definitions that have been "publicly accepted" by many writers in the field of auditing, as it defined audit quality as "the possibility that an auditor will discover errors in the customer's accounting system and report on these errors" (Schmitz & Leoni, 2019). (Rummell et al, 2018) defined audit quality as "the degree of confidence the auditor provides to the users of the financial statements." (Fung et al) views the quality of the audit as "a measure of the ability of the external auditor to reduce the noise and bias of accounting data and improve its accuracy" (Fung et al, 2017). He defined it (Pucheta et al, 2019) as the accuracy of the information that the auditor provides

to investors, and this definition is similar to the definition (Rummell et al 2018).

3 - 1 - 2 The importance of quality auditing

The auditing profession has faced increasing pressure and criticism in recent years due to instances of fraud, fraud and material misrepresentation in the financial statements and the increase in lawsuits filed against auditors (Khani et al, 2018), especially after many large American companies have failed (Enron and Worldcom (Although their financial statements are audited by Arthur Anderson's office (Bhaskar & Flower, 2019)) To overcome these pressures, attention must be paid to the quality of the audit, which is a "necessary" requirement for multiple parties in the audit process (auditor - audited customer - beneficiaries of auditing services - Professional organizations) are of importance Quality of audit through the following areas: (Islam et al, 2018) (Alhelou et al, 2018)

A - Confirm commitment to professional standards: Occupational standards are guidelines that define and apply audit procedures. These standards, especially "quality control standards, contain policies and procedures aimed at improving the performance of both audit personnel and offices, and that the performance of the audit process at an appropriate quality level confirms auditors' adherence to standards Professional (Boemer, 2019).

B - Contributing to narrowing the expectations gap in auditing: The quality gap is one of the sub-components of the expectations gap in auditing (Taslina & Fengju, 2019) has defined the quality gap as "the differences between the expectations of both users and auditors towards the quality of the auditing services performed and the factors of formation and formation That quality. " (Glover et al, 2018) asserts that the main reason for its existence is the lower actual performance of the auditor than the generally accepted auditing and quality standards.

C - Enhancing the possibility of detecting violations and errors in the financial statements: This goal was given "great attention" by professional organizations and many researchers in the eighties and nineties of the last century, especially "after the failure of many major companies (Lanati, 2018), and that is on Considering that the

high-quality auditors better detect errors and irregularities in the financial statements than the low-quality auditors, and this was confirmed by the Tread Way Committee, which indicated that improving the quality of the audit increases the discovery of errors and reduces misrepresentation in the financial statements (Shetty et al, 2019).

D - Reducing agency conflicts: It is assumed that the greater the conflict of interests between the agent (management) and the original (shareholders), the greater the cost of the agency and the greater the need for audit offices that provide high-quality services unlike companies whose degree of conflict of interest is minimal and thus costs The agency (AL-Qadasi et al, 019). There must be an audit that helps reduce the intensity of these conflicts, and that the more intense the conflicts, the more urgent the need for high-quality auditing, that is, there is a direct relationship between agency and demand conflicts at the highest levels of audit quality (Hoelscher et al, 2019).

E - Contributing to strengthening the concept of corporate governance: The concept of corporate governance includes a set of principles aimed at providing effective internal control procedures, tools for strict external control and legislation, and there are two dimensions to the concept of corporate governance: (Solomon & Huse, 2019) (Chowdhury et al, 2018)

1 - Commitment: It is the verification of meeting and implementing the requirements, obligations, legislative, legal and administrative policies, as well as “meeting the expectations of shareholders and stakeholders with the utmost integrity and disclosure.

2 - Performance: by using all available means to raise the level of the overall performance of the company and seek to exploit the positive opportunities for actual and expected risks and reduce the negative effects of these risks.

F - A good competitive tool: Competition for fees is one of the risks that threaten the auditing profession due to its negative impact on the independence of the auditor and the scope and procedures of auditing and hence the quality of auditing, and this is what made Cohen warn of the impact of competition on the scope of the quality of the audit provided (Quick et al, 2018). Therefore, quality is a good strategic tool to achieve a competitive advantage in the service market

and a means of developing market share, improving profit rates, and achieving customer satisfaction and loyalty (Liu & Atuahene, 2018). In the audit services market, the quality of auditing is the goal of every auditor, and one of the areas of differentiation between auditing offices (Reid et al, 2018).

G — Increase confidence in the audit report and the reliability of the financial statements: Attention to the quality of the audit is important to cement confidence in the audit reports, due to the important role these reports play in adding credibility to the financial statements that are used in making decisions by many parties interested in the audit process (Boskou et al, 2019).

3 - 1 - 2 auditing quality metrics

There are differences between perceived audit quality and actual audit quality, as perceived audit quality indicates the awareness and awareness of users of financial statements, while actual audit quality indicates the auditor's ability to detect and report errors and accounting irregularities (Christensen et al, 2016) (Kowaleski et al, 2018). Although it is difficult to observe the actual quality of the audit prior to the subsequent evaluation of the audit process, many researchers have tried to measure it, either directly or indirectly (Burnett, 2018). (Gaynor et al, 2016) (Boiral et al, 2019) confirmed that in 1981, the DeAngel study demonstrated a positive relationship between the quality of the audit and the size of the audit facility. The larger the size of the audit firms, the less motivation the auditor has to act opportunistically and thus improve Quality of audit. (Reid et al, 2018) believes that the size of the audit firms is measured by the number of their clients and that the audit firms that are distinguished by the large number of their clients are subject to great losses if they fail to discover the manipulation of the financial statements, and then they seek to improve the quality of the audit process. Several studies have used the size of the auditing firm to measure the level of audit quality (see for example: (2018Chu,) (Gerakos & Syverson, 2017) (Cameran et al, 2018) (Niemi et al, 2018) (Azizkhani et al, 2018) Many of them indicated that large auditing firms usually offer a high level of audit quality compared to small auditing firms, and on the other hand others have indicated that it is not always “what

auditing firms provide is high quality auditing compared to small auditing firms.”, 2019) How the different effectiveness of auditing between large and small auditing firms can lead to a conflict between auditors and line managers When managers have the motive and incentive to increase profits by applying accounting accrual methods that lead to this, this conflicts with the auditor’s desire for real financial statements to appear and conflict arises between the auditor and these managers (Brivot et al, 2018) (Sampet et al, 2019) Likewise, the conflict itself creates the incentive for managers to reduce profits by applying the accrual accounting methods that lead to this (Svanberg, 2019). (Paton et al, 2018) believes that large auditing firms are more effective in preventing profit management than small auditing firms in the event of a conflict between auditors and managers of audited companies. (Ernstberger, 2019) indicates that the quality of auditing can be evaluated in a more effective way if it is evaluated on a per-service basis rather than on the basis of the size of the audit firm. As for (Brown & Popova, 2019), he proposed an alternative measure of audit quality, as he indirectly measured the quality of the audit, using the profit response factor, and this parameter results from dividing the return on ownership by the declared profits. (Broberg, 2017) believes that the bid and offer margin can be used to measure the quality of the audit, which is the difference in the bid price and the bid price of the company’s share. (Pittman et al, 2019) indicates the quality of the audit in Canada was measured by using deviations from profit management forecasts, deviations from management forecasts are the difference between the realized profits and the planned profits, and the higher the quality of the audit the lower the company’s management ability to achieve the planned profits through management Profits.

2-3 Profit Management

4 - 2 - 1 The concept of profit management

Profit management occurs when managers use personal judgment in preparing financial reports and restructuring operations to mislead shareholders about the company’s true economic performance, or to influence contractual results that depend on the accounting

numbers mentioned in the financial reports (Elyasiani et al, 2017). Some companies exercise profits management in order to achieve a number of goals such as reaching the level of prediction of previously announced profits, avoiding declaring losses or achieving some advantages associated with exaggerating the company's profits (Suryanto & Grima, 2018). Profit management is resorted to in order to mislead interested parties about the efficiency of the company's performance or to influence contracts entered into according to the reported financial reports (Park, 2017). (Moratis & van, 2018) indicates that profit management is the use of company management estimates Among the accepted accounting principles is "general" acceptance, such as accounting options, profit reporting options, and real economic decisions to influence the mechanism on which they are based in reversing economic events through their use of one or more methods used to measure profits. This is due to the accounting thought that these accountants belong to (Nair, 2019). (Suprianto & Setiawan, 2018) defined profit management as "a useful manipulation of accounting results with the aim of creating a different perception of the company's true performance." (Christina & Alexander, 2019) He indicated that profit management is "taking deliberate steps within acceptable accounting principles" generally "to make the declared profits identical to those desired. (Almahrog et al, 2018) defined profit management as "management's attempt to influence the announced number of profits in the short term for self-interest." (Abner & Ferrer, 2019) notes that profit management is "a process of intervention by Managing the company in the process of preparing financial reports in order to influence the users of financial reports in order to gain an advantage for themselves or the company." (Ernfjord & Voigt, 2018) defined profit management as "intentional interference in the process of preparing external financial reports with a view to achieving some special gains" (Ehsan et al, 2018) confirms that profit management is a "behavior by which the company is managed in a way that affects the income That the financial statements show and does not achieve real economic benefits, and may actually lead to damages in the long term." (Mutuc et al, 2019) sees profit management as "managers

use personal estimates in the financial statements to change financial reports in order to mislead Shareholders regarding the financial performance of the company or to influence the contractual results that depend on the accounting numbers of the company. ”(Faisal, 2018) believes that profit management is a means by which the company’s management manipulates its profits so that the profits published in the financial statements serve the management’s goals. (Pratiwi & Siregar, 2019) defined profit management as “manipulating profits to achieve a pre-determined and targeted profit by management, or financial analysts’ predictions to stabilize profit levels. ”Although most researchers describe the negative reputation of profit management, some like (Anugra & Siregar, 2019) took a “backward” stance when describing profit management as procedures that are reasonable, and legally acceptable if practiced within the income-generating method will achieve the relative stability of profits that make them predictable. (Rahardjo et al, 2019) has taken A “moderate” stance, where it indicated that the impact arises from an administration Profits may be useful “if provided to stakeholders indicator” for the company’s performance in the long term and even hid their true performance of the company in the short term.

4-2-2 Profits Management Profits

The main objective of profit management is that the declared profits be more stable and “stable” and give the impression of “a decrease in the risks to the company, a rise in its share price, a decrease in borrowing and financing costs, and an increase in investor appetite for the company’s shares” (Abner & Ferrer, 2017). Profitability Management by (Grecco et al, 2017) (Rahardjo et al, 2019):

A - Enhancing the performance of the company for the current period by increasing the number of declared profits and by improving the image of the financial statements for the purpose of conforming to the predefined profit forecasts.

B - Avoid announcing the company’s losses because this affects the status of the company’s management bonuses on its value in the market.

C - Achieving income paving with the aim of reducing the degree of

variation in profit figures from one period to another.

D - Reducing political costs and avoiding government interference in the company in the event of a large company size.

4-2-3 Profits of profit management

Every practice in working life has certain motives that act as a guide to achieve some of the desired goals of that practice, and this is fully consistent with “the practice of profit management, and the company is attributed the practice of profit management for several reasons and motives, it may be internal or external motives. My agencies: (Wang & Hagigi , 2019) (Hsu et al, 2019)

A- Drivers related to Money Market Expectations and Valuations:

1 - Profit forecast:

Profits forecasts issued by financial analysts in the market or issued by the company’s management constitute one of the target numbers for profit management (Diaz et al, 2019). (Smith et al, 2019) believes that the company’s management seeks to report profits in line with or exceeding expectations. (Jaggi et al, 2019) asserts that the management philosophy of this behavior is its fear that it will incur costs that may be prohibitive in the event that the profits foreseen are less than expected.

2- Stock options:

The determination of management’s rewards in the form of stock options constitutes a “strong” motivation for the company’s management to choose exceptional accounting adjustments in a manner that affects the increase in the market price of shares on the date these options are granted (Stuart & Willis, 2019). (Kladivko & Zervos, 2017) believes that the value of these options depends on the share prices on the date they are granted. (2018 Blocher & Ringgenberg) notes that the method of giving options is one of the ways in which the interests of executives and the value of the company they manage are presented in one framework.

3- Initial property rights offers:

Initial equity offerings are an incentive for the company’s management to practice profit management, as it aims to influence the mar-

ket price of shares when the company's shares are presented in order to raise prices (Tee & Wiley, 2018). When the company's shares are first offered on the market and it is not There is a previous market price for shares, and there is a lack of information among investors and therefore these investors rely heavily on the financial statements, and this represents an opportunity for the management of the company from the practice of managing profits in order to maximize the returns from the sale of shares (Jiang et al, 2017).

B - Contractual Motives:

Both agency theory and positive accounting theory agree that companies should use compensation and compensation contracts for managers as a way to motivate them to work as hard as possible for the good of the company (Davis et al, 2019). (Gabrielsson., & Huse, 2017) believes that some company managers deliberately change the company's real results in order to obtain profits. (Iwasaki et al, 2018) indicates that accounting data is used to help in organizing contracts between the company and multiple owners, as administrative equivalence contracts for convenience arise between the management interests of (rewards or incentives) and other stakeholders (Edmans et al, 2017). There are two types of contracts are lending contracts and bonus contracts or incentives for management of my agencies (Blay, 2018) (Al-Najjar, 2017):

1 - Lending Contracts: Positive accounting theory indicates that lending contracts greatly influence the accounting options of the company (Kaya, 2017). Land (Vladu, 2017) when the company requests loans from banks, it must provide its financial statements, in this case the company's management will seek to use accounting methods that show profits "more than the truth, which leads to a lower probability of the company's compliance with the conditions in the lending contracts." (Breton & Breton, 2018).

2- Administrative Rewards Contracts:

Management's award contracts lead to its management of profits in order to increase rewards and improve career status (Ding & Wu, 2018). He sees (Martin et al, 2019) when the company's profits are

less than the required limit to obtain the bonus, the profits are managed upward “until you reach the required limit. (Benati et al, 2018) indicates that in the case of the company’s profits it is greater than the maximum that stops Granting additional bonuses. In this case, the company’s management will send profits for future periods to obtain additional bonuses.

C - Taxpayers:

Profit management methods are applied to reduce income tax payment even though most countries have taxable income that does not match accounting income (Masri et al, 2019). And that some of the tests used for accounting rules are the same for taxable income and accounting income. For example, in America, accounting methods are chosen to evaluate the stock that can affect both taxable income and accounting income. We note that when using the LIFO method instead of “from FIFO, the purchase price takes With the increase and the cost of sales are higher, the profit is less and the tax savings are less (Amoh, 2017) (Hbaieb, 2019), and (Amidu & Yorke, 2017) believes that the company’s management can exercise profit management by increasing the expenses due in the future period at the expense of the current period or Defer the current revenue for Little taxable income.

D - Political costs:

Companies seek to manage their profits by changing the financial statements in order to influence investor decisions, as well as by circumventing government regulations so that their business results appear less profitable in order to evade government interference in them (Wuthisatian & Thanetsunthorn, 2018). (Georgiou et al, 2019) believes that economies with incompetent equity markets are at risk of being appointed by their government executives. And that the big companies are keen to manage their profits and reduce them so that they are not the subject of the legislators ’attention and interest. For example, in 1970 the ban on the export of oil from some countries led to a significant increase in prices, which made the oil companies achieve great profits that caught the attention of Congress, which led To the issuance of a special tax law called the law (unexpected profits tax) and as a result of this law companies started taking meas-

ures that show profits “less than the truth” such as postponing the recognition of revenues or expediting the recognition of expenses (Kumar, & Nandamohan, 2018) (Maji, 2017).

4-2-4 Profit Management Practices

Profit management practices are divided into two types: real profit management and accounting or fictitious profit management: (Widhiastuti et al, 2018) (Ranjbarian et al, 2017).

1 - Real Profit Management: This type of method is based on the use of management decisions related to production, investment and sales activities, and it is called real variables or methods, and according to “that management can do the real profit management through three means:

A - Sales and Purchases Management: The administration can practice profit management through some decisions related to sales and purchases, and this is achieved through the following: (Fantazy & Athmay, 2019)

- Granting exorbitant discounts in the last quarter of the fiscal year with the aim of speeding up and increasing sales or leniency in terms of term sales and making them less flexible, such as increasing the credit period granted to customers.

Postponing the purchase of some assets to a later period of time, due to the effect of that decision on the volume of cash flows.

Make decisions regarding the timing of the sale of the assets.

B - Optional Expense Management: The administration can practice profit management by increasing or decreasing some optional expenses such as research and development expenses, advertising and advertising expenses and maintenance expenses in order to achieve the target profit especially if these expenses do not contribute to achieving income in the current period (Singh et al, 2018).

C - Production management: The administration can practice profit management by accelerating the rate of production in an excessive manner, which leads to a reduction in fixed costs and consequently a reduction in the average unit cost (Ittonen et al, 2018), as well as increasing production results in an increase in inventory, which leads to Reducing the cost of sales and consequently increasing produc-

tion, except that excessively over-stocking will result in the company bearing high storage costs, and on the other hand the stock will be at risk of damage if it remains in stores (Briamonte et al, 2017).

2- Managing profits of an accounting or fictitious nature:

Profit management practice of an accounting or fictitious nature is based on management's use of accounting or fictitious variables as follows: (Reding & Newman, 2017) (Finkler, 2018).

A - The practice of managing profits of an accounting or fictitious nature that depends on exploiting the available flexibility within the framework of accepted accounting principles such as managing accounting accruals, optional accounting changes and choosing an appropriate time to implement a mandatory accounting policy.

B - The practice of managing profits of an accounting or fictitious nature that is based on the use of fraudulent practices and methods that are outside the scope of acceptable accounting principles "general" acceptance in order to reduce the transparency of published financial reports such as early recognition of revenue, overstated inventory inventory and registration of fake stocks (Antonopoulos et al, 2019).

4-2-5 Profits Management Problems: Although managers realize that profit management and if they achieve benefits in the short term, they may lead to problems in the long term, and the most important of these problems: (López, 2019) (Farhan, 2018)

A - Reducing the value of the company: There are many decisions that companies make with the aim of affecting their profits in the short term, except that they may lead to damages to economic efficiency in the long term, such as expediting revenues or delaying expenses. (Laksmi & Kamila, 2018)

B - Fading Ethical Standards: Managing profits, even if they do not violate future standards, is clearly "public" acceptance, but it is an ethically questionable practice. The companies that manage their profits send a message to the company's employees that concealing and misleading the truth is an acceptable practice. (Guillamón et al, 2018)

C - Hiding operational management problems: Profit management

is not practiced at the level of senior management only, but is also practiced “at the level of operational management, as managers in operational management process financial statements with the aim of transferring rewards and promotions and avoiding criticism for poor performance, and one of the most important risks Profit management at the lower management level is to hide operational problems from senior management so errors remain unhandled for a long period of time (Liu et al, 2017) (Berger & Gleissner, 2018).

5- Hypotheses:

Several studies have attempted to identify the factors that affect the behavior of profit management by managers because of their direct relationship with the numbers of financial statements, which enables them to influence the numbers and amount of profits that are disclosed to serve their personal interests, by utilizing the flexibility found in applying the principles Common accounting and profit management practice, and through this study we try to research and analyze the effect of external audit quality on profit management in Iraqi industrial companies, by studying the impact of some audit quality variables on profit management, and I have shown a number of roles SAT to a relationship between the management profits measured in accordance with the “optional benefits with some variables of quality audit (such as the independence of the auditor, the size of the audit offices, and the training of scientific auditor, and the fees of the auditor). Thus can formulate the problem of the study through the following questions:

- 1 - Do Iraqi industrial companies listed on the Iraq Stock Exchange exercise profit management.
- 2 - To what extent does the quality of the audit (the size of the audit offices, the association of the audit office with global auditing offices, the customer retention period, audit fees, and specialization in the customer’s industry) affect the practice of Iraqi industrial companies listed on the Iraq Stock Exchange to manage profits.

To answer these questions and the precise treatment of research variables, the following hypotheses have been formulated.

H1: There are no statistically significant indicators that the manage-

ment of the Iraqi Industrial Company listed on the Iraq Stock Exchange is managing profits.

H2: There is no statistically significant effect of the size of the audit office in the management of the Iraqi industrial company listed on the Iraq Stock Exchange on profit management.

H3: There is no statistically significant effect of the audit office's association with global auditing offices in the management of the Iraqi Industrial Company listed on the Iraq Stock Exchange on profit management.

H4: There is no statistically significant effect of the customer retention period in the management of the Iraqi Industrial Company listed on the Iraq Stock Exchange on profit management.

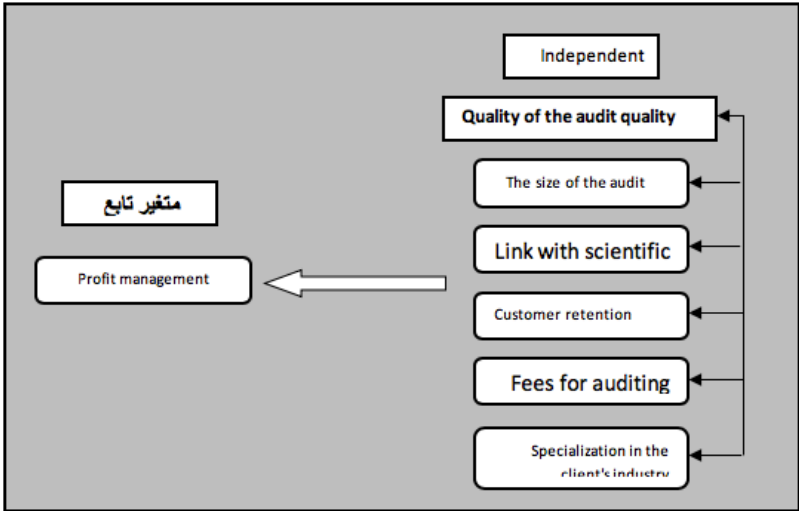
H5: There is no statistically significant effect of the audit fees in the management of the Iraqi Industrial Company listed on the Iraq Stock Exchange on profit management.

H6: There is no statistically significant effect of customer specialization in the management of the Iraqi Industrial Company listed on the Iraq Stock Exchange on profit management.

6- Methodology:

6-1 Sample Study Population:

The study population and sample consists of all Iraqi industrial companies listed on the Iraq Stock Exchange during 2018 and audit offices that audit their accounts. As for the study sample, it reached (50) industrial companies due to the availability of its data, and the study period was chosen (2012-2017) due to The lack of financial data in the Iraqi market for securities related to cash flows before 2012, which is a basis for “calculating the optional dues used as a” key “factor for classifying companies into a practice and non-practice of profit management.



6-2 Study Model:

According to previous studies, to achieve the objectives of the current study, a hypothetical model has been built that represents the relationship between dependent and independent variables as follows:

This form can be expressed mathematically. “

$$A M = \alpha \pm \beta_1 \text{Size} \pm \beta_2 \text{Global} \pm \beta_3 \text{Keep} \pm \beta_4 \text{Fees} \pm \text{Prof} + e$$

As: A M = dependent variable (profit management)

α = the value of the constant

$\beta_1, 2, 3, 4, 5$ = the slope of the five independent variables

Size = The first independent variable represents the size of the audit office and is an imaginary variable.

Global = The second independent variable represents the association of the audit office with global auditing offices and is a fictitious variable.

Keep = The third independent variable represents the length of customer retention and is an imaginary variable.

Fees = the fourth independent variable represents audit fee and is a continuous variable.

Prof = the fifth independent variable, the extent to which the auditor specializes in the customer’s industry, is an imaginary variable.

e = random error.

6-2-1 Methods for measuring independent and dependent variables: The independent and dependent variables of the study are measured as follows:

A - Independent variables: These variables are represented by the characteristics of auditing quality, and this study adopted historical financial data available on the website of the Iraq Stock Exchange for companies that represented the study sample, as well as “information obtained directly from the study sample companies and audit offices that You check it.

B - dependent variable / profit management: The dependent variable in this study was represented by one variable (profit management) and was measured based on the modified Jones et al. (2018), and this model is one of the models used to indicate the extent to which companies practice profit management (McDonnell et al, 2019), (Cuong & Ha, 2018) has provided evidence that estimation and pricing of optional receivables according to the “Jones modified model” is done by the market, and that the non-optional receivables coefficient is greater than the value of the optional accrual coefficient, meaning that market dealers They see optional dues as less reliable, and that this means that Optional benefits are more susceptible to manipulation managers, and in turn is a good measure of earnings management, and for the purpose of measuring the benefits optional according to the “model Jones average must:

B - 1 Measurement of total receivables that can be measured in two ways:

The first method: the cash flow method, in which the total dues are calculated by the difference between the cash flow from operating operations and net income.

The second method: the method of listing the financial position in which the total dues are calculated through the form

The following:

$TACCI_t = CAI_t - \Delta CLI_t - \Delta Cash_t + \Delta STDEBT_t - DEPT-NI_t$ as:

$TACCI_t$: represents the total receivables of the company i.

$I CA_{i,t}$: represents the change in the current assets of the company i over the period (t) . $I CL_{i,t}$: represents the change in the current liabilities of the company i over the period (t) .

$Cash_{i,t} \Delta$: represents the change in cash and cash equivalent to the company i over the period (t) . $DE STDEBT_{i,t}$: represents the change in the long-term debt due and the short-term debt of the company i over the period (t) .

$DEPTN_{i,t}$: represents the depreciation expense of company i during period (t) .

B - 2 The model parameters are estimated by calculating non-optional dues ($NDACC_{i,t}$) through the following regression equation, which is done for the sample group companies each year separately:

$$A_{i,t} + / (RECI_{i,t} \Delta - TACCI_{i,t} / A_{i,t} = \alpha_1 (1 / A_{i,t}) + \alpha_2 (V REVI_{i,t} - \alpha_3 PPE_{i,t} / A_{i,t-1} + E_{i,t}$$

As:

$TACCI_{i,t}$: represents the total receivables of company (i) in the period (t) .

$V REVI_{i,t}$: represents the changes in the company's revenue (i) in the period (t) .

$RECI_{i,t} \Delta$: change in under-account accounts of company (i) in period (t) .

$PPE_{i,t}$: represents the property, machinery and property of the company (i) in the period (t) .

$A_{i,t-1}$: Total company assets (i) at the end of the period $(t-1)$.

$E_{i,t}$: represents random error.

B - 3 Determination of the regular non-voluntary entitlements ($NDACC_{i,t}$) for each company of the study sample companies separately, and during each year of study during the estimated annual milestones in the above (1α , 2α and 3α) through the following equation:

$$NDACC_{i,t} = \hat{\alpha} (1 / A_{i,t-1} + \hat{\alpha} (\Delta REVI_{i,t} - \Delta RECI_{i,t}) + \hat{\alpha} PPE_{i,t}$$

B-4 The optional dues ($DACC_{i,t}$) are calculated for each company by the difference between the total and non-voluntary accruals.

$$DACC_{i,t} = TACCI_{i,t} - NDACC_{i,t}$$

B - 5 If the optional entitlements exceed their average, the company has exercised profit management during this year, and it is given a “phantom” variable (1), otherwise it does not exercise profit management and gives the number (0).

7 - Present the study results and test the hypotheses:

The number of companies in the study sample reached (50) industrial companies, with a total annual observations of (300) views during the period from (2012-2017). The descriptive statistics of the study variables were as follows:

7-1 Descriptive Statistics of the dependent variable (profit management)

The following table shows the frequency and ratios of the practice and the lack of practice of Iraqi industrial companies to manage profits during the study years of (2012-2017)

Table (1) iterations and percentages of companies practicing and companies not practicing profits

total		Practice		not		Practice companies		year
ratio	repeat	ratio	repeat	ratio	repeat	ratio	repeat	
100%	50	%52	26	%48	24			
%100	50	%74	37	%26	13			2013
%100	50	%64	32	%36	18			2014
100%	50	%56	28	%44	22			2015
%100	50	%84	42	%16	8			2016
%100	50	%36	18	%64	32			2017

We note through table (1) that there is a variation between companies in terms of profit management practice, as the highest frequency of profit management practice reached (32) companies in the year 2017 and by (64%), and in contrast it was the lowest frequency of profit management practice in 2016 The number of (8) companies

reached (16%). The researchers attribute the reason for this decline in 2016 to the commitment of Iraqi industrial companies to the instructions issued by companies issued, accounting standards and auditing standards issued in 2015, which was reflected positively in the failure of the companies under study to exercise profit management commitment. “With the disclosure standards that were released, but that only lasted Committed during the following year 2017, as it reflected negatively on the increase in the percentage of profit management practice to the extent that it increased from previous years, and perhaps the reason for this is the feeling of some companies that the process of their adherence to disclosure standards may result in some problems that will be reflected negatively The company’s financial affairs, as well as the possibility of companies exploiting some gaps in the disclosure law, and then using them to serve the company’s interests.

7-2 Descriptive statistics of independent variables

A - The first independent variable (size of the audit office)

Table (2) below shows the frequency and ratios of the variable size of the audit offices during the study years from (2012 - 2017). The audit offices were classified in terms of size based on “the number of clients and the number of auditors who obtained a license to practice the audit profession in those offices. From this table we note There is no significant difference between the years of study in terms of the size of the audit offices, except that the highest frequency “was during the year (2014 and 2015) and less frequent” was during the year (2017), which is consistent with what has been reached through the interpretation of the descriptive statistics of the practice Profit management was the highest iteration in 2017.

Table (2) descriptive statistics of the independent variable (size of the audit office)

total		The size of the audit office				year
ratio	repeat	not big size		Big size		
		ratio	repeat	ratio	repeat	
100%	50	%34	17	%66	33	2012
%100	50	%50	25	%50	25	2013
%100	50	%28	14	%72	36	2014
100%	50	%20	10	%80	40	2015
%100	50	%52	26	%48	24	2016
%100	50	%56	28	%44	22	2017

B - The Second Independent Variable (The extent of the audit office's association with global auditing offices)

Table (3) below shows the frequency and ratios of the variable of the extent of the audit office's association with global auditing offices during the study years of (2012-2017), and notes through table (3) there is no significant difference between the study years in terms of the frequency and proportions of offices associated with global auditing offices and is Associated with global auditing offices, and it was more frequent "was during the year (2012) and less frequent" was the year (2017), which is consistent with what has been reached through the interpretation of descriptive statistics of the practice of profit management has been the highest frequency during 2017 .

Table (3) Descriptive Statistics of the Independent Variable (The extent of the audit office's association with global auditing offices)

total		Audit Office link				year
ratio	repeat	Not Globally linked		Globally linked		
		ratio	repeat	ratio	repeat	
100%	50	%46	23	%54	27	2012
%100	50	%58	29	%42	21	2013
%100	50	%60	30	%40	20	2014
100%	50	%56	28	%44	22	2015
%100	50	%76	38	%24	12	2016
%100	50	%80	40	%20	10	2017

C— Third Independent Variable (Customer Retention Period)

Table (4) below shows the frequencies and ratios of the variable of the customer retention period during the study years from (2012 - 2017), and notes from table (4) that there is no significant variation between the years of study in terms of the frequency and ratios of the variable of the customer retention period, as they were ratios or rates Keeping the customer starting from the year 2012 is higher than the percentages or rates of not keeping the customer, which can be linked to the presence of a text in the Law on Organizing the Legal Accounting Profession in Iraq for the year 2008 specifying the period during which the audit office is allowed to continue auditing a customer’s accounts which is four years.

Table (4) Descriptive Statistics of Independent Variable (Customer Retention Period)

total		Customer retention period				year
ratio	repeat	less three years		More three years		
		ratio	repeat	ratio	repeat	
100%	50	%24	12	%76	38	2012
%100	50	%14	7	%86	43	2013
%100	50	%8	4	%92	46	2014
100%	50	%12	6	%88	44	2015
%100	50	%6	3	%94	47	2016
%100	50	%18	9	%82	41	2017

D - Fourth independent variable (audit fee)

Table (5) shows the lowest and highest viewing of the variable audit fees, as well as the mean and standard deviation during the study years of (2012-2017), and notes from table (5) that there is no significant variation between the years of study in terms of the values of lower and upper observations, as well as the mean and deviation The normative for the fee variable, except that the lowest value for the arithmetic mean was the year (2012), which reached (8.22) and the standard deviation of (0.92), while the highest value for the arithmetic mean was the year (2017) where it reached (9.49) and the standard deviation of (0.73), The researchers believe that the increase in the mean value of the audit fee during the year 2017, despite this One of the sharpest years in profit management practice, so this does not fit with the prevailing assumption that the higher value of the audit fees leads to an increase in the quality of the audit and this, in turn, reflects

negatively on the profit management, and the reason for this may be the amplification of the value of fees shown in the disclosed financial statements. It is reported by some of the sample companies with the value of other services (such as tax advice, information systems, etc.) despite their inclusion in an item relating to audit fees, whether with or without intent.

Table (5) Descriptive Statistics of the Independent Variable (Auditing Fees) (thousand dinars)

* اتعاب التفتيش				year
standard deviation	SMA	high see	Less see	
0.92	8.22	12.48	7.62	2012
0.89	8.37	12.63	7.68	2013
0.87	8.93	13.23	7.74	2014
0.83	9.21	13.83	7.81	2015
0.76	9.34	14.12	7.86	2016
0.73	9.49	14.49	7.97	2017

* Audit fee is measured at the hourly rate of field work hours.

E - Fifth Independent Variable (Specialized in Customer Industry)

Table (6) below shows the frequencies and ratios of the variable of specialization in the customer industry during the study years from (2012 - 2017), and notes from table (6) that there is no significant variation between the years of study in terms of iterations and proportions of the variable of specialization in the customer industry, and this is due to the nature. The data related to this variable in terms of being directly subject to the method and mechanism established by researchers to determine the specialization in customer manufacture or not based on what was mentioned in previous studies, and then these ratios can only be explained after they are subjected to appropriate statistical tests.

Table (6) Descriptive Statistics of Independent Variable (Specialization in Customer Industry)

total		Customer retention period				year
ratio	repeat	less three years		More three years		
		ratio	repeat	ratio	repeat	
100%	50	%30	15	%70	35	2012
%100	50	%30	15	%70	35	2013
%100	50	%30	15	%70	35	2014
100%	50	%30	15	%70	35	2015
%100	50	%30	15	%70	35	2016
%100	50	%30	15	%70	35	2017

7-3 Test the normal distribution of data:

The study model includes six independent variables and one dependent variable. In the beginning, it is necessary to first identify “the distribution of data in order to ensure that the data is distributed naturally or not, and that the purpose of identifying the distribution of data is to choose the appropriate statistical method to test the hypotheses.” There are five variables of the six study variables are dummy variables and therefore they are definitely separate variables “and were not subject to the normal distribution or any distribution approaching it, and for this we will choose the natural distribution only for one independent variable, which is (audit fees), and in order to achieve this it was used Two methods to check the extent The data of this variable is close to its normal distribution. The first method is the Shapiro-Wilka test. The second method is to extract the ratio of the torsional coefficient to the standard error. Both methods should give the same results.

7 - 3 - 1 (Shapiro- Wilka) test for normal distribution

The Shapiro-Wilka test is used to confirm how close the data is to a normal distribution, as most statistical tests require that the data be “normalized” (D’Agostino, 2017). The Shapiro-Wilka test is used if the number of vocabulary is less than (60) singles (Picciafuoco et al, 2019), and the decision rule is to accept the result that the data follow the normal distribution if the moral value is more than 5% and vice versa if the moral value Less than 5%, the data do not follow the normal distribution (Couso et al, 2019). The nihilistic hypothesis that the independent variable data (audit fee) was tested against the alternative hypothesis that the data do not follow the normal distribution, which can be expressed as follows:

HO: The distributed data is “normal”, meaning that the values are distributed in one aspect of the curve.

H1: The data is not distributed “naturally”, that is, the values are regularly concentrated below the curve.

7 - 3 - 2 The ratio of the torsional coefficient to the standard error

This represents another method for identifying the extent of data approaching its normal distribution, in which we use the ratio of the torsional coefficient to the standard error, where the distributed data is a “natural” distribution if that ratio falls in the range from (- 2) to (2) (Muller et al. , 2018). By conducting the normal distribution test according to “Shapiro-Wilka test,” it turned out that (0.087 Sig =) is greater than (0.05). So we accept the null hypothesis and reject the alternative hypothesis, that is, the data of the independent variable (audit fee) is distributed “naturally.” Also when Finding the coefficient of torsion to the standard error of the variable data was found to be equal to (1.84) and it falls within the appropriate range and it confirms the previous result that we reached in the test (Shapiro-Wilka) that the data are subject to normal distribution, and then can be relied upon for the purposes of statistical analysis and hypothesis testing After the data has been confirmed, it is possible to proceed to the next stage They test hypotheses the vessels.

7 - 4 hypothesis testing

The hypothesis test is divided into two parts. In the first part, the extent of the presence of statistically significant indicators on the management of the industrial company listed on the Iraq Stock Exchange on the management of profits is determined during the time period of (2012-2017), and this is an important step from the second part of The analysis aimed at selecting the effect of each of the independent variables on the dependent variable, while the second part relates to testing the effect of audit quality characteristics on limiting profit management.

7 - 4 - 1 the first hypothesis test

In this hypothesis, the extent of profit management practice by Iraqi industrial companies during the period from (2012 - 2017) has been tested, where descriptive statistics have shown the emergence of a repetition of profit management practice during the study period, as a result of which the significance of the practice will be tested using the Binomial Test) For the first hypothesis which states:

H1: There are no statistically significant indicators that the management of the Iraqi Industrial Company listed on the Iraq Stock Exchange is manag-

ing profits.

The test results were as in Table (7) the following:

Binomial Test results for the first hypothesis

Sig	RATIO SEE	NO. SEE	Category	the group
0.000*	%61	183	Non-profit management companies	The first group
0.000*	%39	117	Firms practice profit management	the second group
	%100	300	TOTAL	

We note through table (7) that industrial companies have exercised profit management during the study period by 39%, with a number of views of (117) views out of (300) views, while the percentage of industrial companies not exercising profit management during the study period reached (61%)) With a total of (183) views. For more testing, actual observations can be distributed with a hypothetical distribution, as the low value of the significance indicates that the distribution of actual views differs from the default distribution, meaning that the percentage of companies practicing profits is less than the percentage of companies not practicing profits, and the low moral value (Sig) supports the significance The statistic for this result, and therefore the nihilistic hypothesis is rejected and the alternative hypothesis is accepted which states “There are statistically significant indications that the management of the Iraqi industrial company listed on the Iraq Stock Exchange on the management of profits.”

** Test hypotheses related to the extent to which the quality of auditing properties influences profit management:

These hypotheses related to the effect of audit quality characteristics on limiting profit management are tested using a Binary Logit test, where a model is constructed for each feature (independent variable) of the audit properties individually and its effect is shown individually in the profit management.

7 - 4 - 2 The second hypothesis test

This hypothesis states, “There is no statistically significant effect of the

size of the audit office in the management of the Iraqi industrial company listed on the Iraq Stock Exchange on profit management.” A mathematical model can be built that represents the previous assumed relationship as follows:

$$EM = \alpha - \text{izeSize} + e$$

whereas :

EM: dependent variable (profit management)

α : the value of the constant.

β : The slope of the independent variable, and it was previously assumed that it is of negative value, as the researchers assumed that the relationship between the size of the audit office and profit management is negative.

Size: The independent variable (size of the audit office), which is a fictitious variable, where large offices were given number (1) that was classified based on previous studies in this field, and below that number (0) was given.

e: random error.

We can test the validity of this model, so that the hypothesis of the test is mathematical “as follows:

Numerical hypothesis: $0 = \text{izeSize}$: H_0 vs. alternative hypothesis $0 \neq \text{izeSize}$:

Size: H_a

Table (8) below represents the effect of the independent variable (size of the audit office) on the dependent variable (profit management) my agency.

Table (8)

The results of the Binary Logit test on the effect of one of the quality of the audit quality (the size of the audit office) in reducing profit management

Statistical values of the model					Independent variable	Sample
β	S.D	Z	S.E	Prob.		
-0.352	0.487	-2.532	0.139	0.012 ^a	The size of the audit office	the first

Table (8) shows that the value of $0.352 = \text{izeSize}$ and it differs significantly from zero, and the calculated (Z) value was (-2.532) which is smaller than the value of the tabular Z of -1.96, and according to “for this result, the nihilistic hypothesis is rejected and the hypothesis is accepted.” Alternative, and if the calculated value of (Z) is greater than (1.96 +) or less than (-1.96) this means that the model parameters fall within the critical region

and outside the acceptance of the nihilistic hypothesis, then the nihilistic hypothesis is rejected and the alternative hypothesis is accepted that there is “ Statistically significant effect of the size of the audit office on the management of the Iraqi industrial company listed on the Iraq Stock Exchange by managing its profits And that Table (8) confirms this result through the value of the significant significance Prob = 0.012α, which is the probability of the critical region for the calculated Z value was less than (5%), and that the value of β was negative, which means that there is a negative relationship between the size of The audit office and the management of the company on profit management, and the researchers see that the classification of the audit office is among the large offices and the consequent classification that is keen from those offices to provide high-quality auditing services in order to preserve their reputation on the one hand and keep their customers on the other hand, and this It is reflected in the failure to exercise profit management within the companies that you audit.

7 - 4 - 3 The third hypothesis test

This hypothesis states, “There is no statistically significant effect of the audit office’s association with global auditing offices in the management of the Iraqi industrial company listed on the Iraq Stock Exchange on profit management.” A mathematical model can be built that represents the previous assumed relationship as follows:

$$EM = \alpha - \text{lobalGlobal} + e$$

whereas :

EM: dependent variable (profit management)

α: the value of the constant.

∪: The tendency of the independent variable, and it was previously assumed that it is of negative value, as the researchers assumed that the relationship between the audit office’s association with global auditing offices and profit management is inverse.

Global: The independent variable (link to global auditing offices), which is a fictitious variable, where the offices that have a link to global audit offices were given No. (1), and below that number (0) was given.

e: random error.

We can test the validity of this model, so that the hypothesis of the test is mathematical “as follows:

Numerical hypothesis: $0 = \text{lobalGlobal}$: H0 versus alternative hypothesis $0 \beta \text{lobalGlobal}$: Hα

Table (9) below represents the effect of the independent variable (link to global auditing offices) on the dependent variable (profit management).

Table (9)

Binary Logit test results on the effect of one of the quality of the audit quality (the audit office's association with global auditing offices) in limiting profit management

Statistical values of the model					Independent variable	SAMPLE
β	S.D	Z	S.E	Prob.		
-0.327	0.487	-1.821	0.248	0.173 ^a	The audit office is linked to global auditing offices	SECOND

Table (9) shows that the value of $-0.327 = \text{lobalGlobal}$ and it differs significantly from zero, and the calculated (Z) value (-1.821) was greater than the tabular value of (-1.96) and this means that the model parameters fall outside the critical region Within the acceptance region of the nihilistic hypothesis, then the alternative hypothesis is rejected and the nihilistic hypothesis is accepted, according to which “there is no statistically significant effect of the audit office’s association with global auditing offices in the management of the Iraqi industrial company listed on the Iraq Stock Exchange on the management of profits.” And that Table (9) confirms this result through the value of the significant significance Prob = 0.173a, which is the probability of the critical region for the calculated Z value was greater than (5%), and that the value of β was negative, which means that there is a relationship that is not statistically significant between The audit office is linked to global auditing offices and the company’s management is based on profit management, and researchers believe that this is due to the possibility that the standards applied by the local audit offices differ from the standards applied by the associated global audit offices, although it is assumed that these standards are adhered to in order to maintain On those offices’ global reputation and reach Achieving a level of quality of audit locally.

7 - 4 - 4 The fourth hypothesis test

This hypothesis states, “There is no statistically significant effect of the customer retention period in the management of the Iraqi industrial company listed on the Iraq Stock Exchange on profit management.” A mathematical model can be built that represents the previous assumed relationship as follows:

$$EM = \alpha - eepKeep + e$$

whereas :

EM: dependent variable (profit management)

α : the value of the constant.

μ : the tendency of the independent variable, and it was previously assumed that it is of positive value, as the researchers assumed that the relationship between the period the office kept the customer and the practice of that customer for managing profits was a direct relationship.

Keep: the independent variable (the customer retention period), which is an imaginary variable for the classification of audit offices in terms of the customer retention period, where the offices that kept the customer from three swat and more were given a number (1), and the offices that kept the customer were given the number (0).

e: random error.

We can test the validity of this model, so that the hypothesis of the test is mathematical “as follows:

Numerical hypothesis: $0 = \beta Keep$: H_0 vs. alternative hypothesis $0 \neq \beta Keep$: H_a

Table (10) below represents the effect of my independent variable (customer retention period) on my dependent variable (profit management).

Table (10)

Binary Logit test results on the effect of an audit quality feature (customer retention period)

In reducing profit management

Statistical values of the model					Independent variable	sample
β	S.D	Z	S.E	Prob.		
0.348	0.487	2.989	0.224	0.004*	Customer retention period	third

Table (10) shows that the value of (0.348) = $eepKeep$, which differs significantly from zero, and the calculated (Z) value was (2.989) which is greater than the tabular value of (1.96) This means that the model parameters fall within the critical region and outside the acceptance region Nihilistic hypothesis, then the nihilistic hypothesis is rejected and the alternative hypothesis is accepted, which states that “there is a statistically significant effect of the period of customer retention in the management of the Iraqi

industrial company listed on the Iraq Stock Exchange on the management of profits.” And that Table (10) confirms this result through the value of the significant significance $Prob = 0.004a$, which is the probability of the critical region for the calculated Z value was less than (5%), and that the value of β was positive, which means that there is a direct relationship between the period of customer retention Which negatively leads to a decrease in the quality of the audit, and hence the high rate of profit management practice, and the researchers believe that this is due to the possibility of some relationships of common interests between the auditor and the customer because of the long period of interaction between them, which negatively affects the output of the audit, Hence increasing the customer’s practice of managing their profits.

7 - 4 - 5 the fifth hypothesis test

This hypothesis states, “There is no statistically significant effect of the audit fees in the management of the Iraqi industrial company listed on the Iraq Stock Exchange on managing its profits.” A mathematical model can be built that represents the previous assumed relationship as follows:

$$EM = \alpha - \beta Fees + e$$

whereas :

EM: dependent variable (profit management)

α : the value of the constant.

β : the tendency of the independent variable, and it was previously assumed that it is of negative value, as the researchers assumed that the relationship between audit fee and this customer’s practice of managing profits is inverse.

Fees: The independent variable (audit fee), which is a quantitative variable to indicate the values of fees for each audit company during the study years extending from (2012-2017).

e: random error.

We can test the validity of this model, so that the hypothesis of the test is mathematical “as follows:

Numerical hypothesis: $0 = \beta Fees$: H_0 vs. alternative hypothesis $0 \neq \beta Fees$: H_a

Table (11) below represents the effect of the independent variable (audit fee) on the dependent variable (profit management).

Table (11)

Binary Logit test results on the effect of an audit quality feature (audit fee)

In reducing profit management

Statistical values of the model					Independent variable	sample
β	S.D	Z	S.E	Prob.		
-0.344	0.487	-2.829	0.102	0.004*	Auditing fees	fourth

Table (11) shows that the value of (-0.344) = eesFees, which differs significantly from zero, and the calculated (Z) value was (-2.829) which is greater than the value of the table (-1.96) and this means that the model parameters fall within the critical region Outside the area accepting the nihilistic hypothesis, then the nihilistic hypothesis is rejected and the alternative hypothesis is accepted, according to which “there is a statistically significant effect of audit fees in the management of the Iraqi industrial company listed on the Iraq Stock Exchange on the management of its profits.” And that Table (11) confirms this result through the value of the significant significance Prob = 0.004a, which is the probability of the critical region for the calculated Z value was less than (5%), and that the value of β was negative, which means that there is an inverse relationship between the audit fee and its management Profits, as the increase in audit fees leads to an increase in the quality of auditing and then a decrease in the percentage of practicing profit management, and researchers believe that the reason for this is due to the increase in audit fees reflects a kind of satisfaction by the audit office employees, through their sense of a balance between the size of The work and value of the audit fees they receive, which drives them to make a greater effort than A. Maintaining a high level of audit quality.

7 - 4 - 6 the sixth hypothesis test

This hypothesis states, “There is no statistically significant effect of specialization in the customer industry in the management of the Iraqi industrial company listed on the Iraq Stock Exchange on profit management.” A mathematical model can be built that represents the previous assumed relationship as follows:

$$EM = \alpha - \beta \text{prof} + e$$

whereas :

EM: dependent variable (profit management)

α : the value of the constant.

β : the tendency of the independent variable, and it was previously assumed that it is of negative value, as the researchers assumed that the relationship between specialization in the customer's industry and this customer's practice of managing profits is inverse.

prof: An imaginary variable to classify the audit offices into a specialist in the customer's industry and I give the number (1), and I do not specialize in the customer's industry and I give the number (0)

e: random error.

We can test the validity of this model, so that the hypothesis of the test is mathematical "as follows:

Nihilistic hypothesis: $0 = \beta$ prof: H_0 versus the alternative hypothesis $0 \neq \beta$
 ofprof: H_a

Table (12) below represents the effect of the independent variable (specialization in the customer industry) on the dependent variable (profit management) and my agencies.

Table (12)

Binary Logit test results on the effect of one of the characteristics of audit quality (specialization in the customer industry)

In reducing profit management

Statistical values of the model					Independent variable	Sample
β	S.D	Z	S.E	Prob.		
-0.338	0.487	-2.271	0.163	0.019 ^a	To specialize in the customer's industry	Fifth

Table (12) shows that the value of $(-0.338) = \beta$ prof, which differs significantly from zero, and the calculated (Z) value was (-2.271) which is greater than the tabular value of (-1.96) This means that the model parameters fall within the critical region And outside the acceptance of the nihilistic hypothesis, then the nihilistic hypothesis is rejected and the alternative hypothesis is accepted, according to which "there is a statistically significant effect of specialization in the customer industry in the management of the Iraqi industrial company listed on the Iraq Stock Exchange on the management of its profits." And that Table (12) confirms this result through the value of the significant significance Prob = 0.019a, which is the probability of the critical region for the calculated value of Z was less than (5%),

and that the value of β was negative, which means that there is an inverse relationship between specialization in industry The customer and the practice of managing profits, and researchers believe that the reason for this is because the auditor's understanding of the nature of the customer's industry helps him to become familiar with all the practices and processes he performs, which helps him in limiting the practice of profit management for that customer,

9- Conclusions and Implications:

A - The Iraqi industrial companies practiced profit management during the various study years for the period (2012 - 2017), although there was a variation during those years, and this appears clearly in my two years (2016-2017), as 2016 was the least years in which to practice Profit management, as the practice rate reached 16% of the sample companies, and in contrast, 2017 was one of the sharpest years in the practice of profit management, as the practice rate reached 64% of the sample companies.

B - There is a statistically significant effect of the size of the audit office on the practice of profit management, due to the eagerness of audit offices to provide high-quality services in order to preserve "their reputation and their customers, which in turn leads to a reduction in the practice of profit management by the companies that audit them."

C - There is no statistically significant effect of the association of the audit office with global auditing offices on the practice of profit management, due to the difference in the standards applied by local audit offices from the standards applied by the global audit offices applied by the associated audit offices, although The global audit is committed to applying the standards to maintain its global reputation and "strive to achieve a level of audit quality locally".

D - There is a statistically significant effect of the customer retention period on the practice of profit management, and this effect was positive. "The more the client retention period leads to the establishment of relationships on interests between the auditor and the customer, this leads to a decrease in the quality of the audit, which in turn leads to the practice of profit management .

E - There is a statistically significant effect of the audit fees on the practice of profit management, and this effect was negative "between the audit fees and profit management, as the increase in the value of the auditor's fees leads to an increase in the quality of the audit and thus a lower percentage of the practice of profit management.

F - There is a statistically significant effect of specialization in the cus-

tomer industry on the practice of profit management, because the auditor's understanding of the nature of the customer industry helps him with knowledge of all practices and processes performed by the customer, and this helps him to limit the practice of profit management by the customer.

10 - Recommendations and future research:

Through the conclusions reached, the researchers recommend some recommendations. For example, an oversight committee should be established that provides a high-quality auditing environment that works by limiting unwanted practices such as profit management practice, and its task is also to "oversee audit offices to ensure their compliance To perform the auditing tasks with the required quality, a law should be issued to allow continuous inspection of auditing companies to verify their compliance with professional laws and standards when performing auditing tasks, as well as work to educate investors and corporate departments of the negative effects of profit management practices over a century. Investment companies and auditing companies should pay attention to the good training of auditors working in their offices for the purpose of increasing their qualification and technical skills, as well as focus on practical training in the areas of specialization in order to form experts capable of building distinct provisions in the field of audit, which reflects its positive impact on the quality of the audit process. Future research: a study of the quality of financial reports and their impact on the practice of profit management in sectors other than industrial, a study of the impact of the auditor's issue from a legal, social and professional point of view on the quality of the audit process, and a study of the interest of auditing firms in Iraq Of rehabilitation and training of auditors it has the effect of that process quality AI verifiability, and examine the impact of the use of aid decision on the quality of the audit process in light of budget constraints and time pressure.

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