

# AUDITING OFFICES AND ITS EFFECT IN THE QUALITY OF BUSINESS EARNINGS

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## ABSTRACT

*The research aims to measure the effect of the professional focusing on doing one thing very well of audit offices and companies in the quality of accounting earnings, and this goal is accomplished or gained with effort by studying the subject of professional focusing on doing one thing very well of audit offices and companies in all its aspects, and identifying the effect relationship between professional focusing on doing one thing very well and the quality of accounting earnings, by depending on the once-a-year related to managing money reports data for a sample of the Iraqi banks listed in the Iraq Stock Exchange. For measuring the level of professional focusing on doing one thing very well of the offices and companies that practiced auditing the banks, the research sample. The person who works to find information used the weighted out of all the people who buy a product like a car, how many people buy it from a particular company measure, and the earning smoothing feature model was used. To measure the quality of the accounting earnings of the research sample, and for related to numbers testing the research educated guesses, the related to studying numbers program (SPSS) was used, to find out the size of the relationship, the effect and the level of importance between the research numbers that change. The results decided that there is an acceptable level of professional focusing on doing one thing very well in the audit offices and companies that practiced auditing the related to managing money reports of banks.*

**Keywords:** Auditors' Professional Specialization, Quality of Accounting Earnings, Business.

## INTRODUCTION

The professional focusing on doing one thing very well of any job of work practically supports providing its members with high professional and experience knowledge that helps them to perform their work with a producing more with less waste and effective level of performance. In all communities of people, it also tried to accomplish or gain with effort focusing on doing one thing very well in auditing clearly stated/particular activities or parts for its customers to keep pace with developments and changes in the modern business surrounding conditions and (the health of the Earth conditions connected with the practice of the profession (Almomani, 2015). So that he directs his important investments to develop audit methods and ways of doing things in that activity which he works with and help the person who carefully checks business records to plan the audit process, discover illegal dishonesty/stealing and errors (Karami et al., 2017).

Where we find that professional focusing on doing one thing very well has an important role in many jobs of work, such as medicine, engineering, finance and other jobs of work, especially in the auditing job of work, because of its practical benefit in providing its members with great professional experience and knowledge, which helps them complete their tasks with a high level of wasting very little while working or producing something and effectiveness (Wiyantoro & Usman, 2018). With the fast development of the world-wide process of people making, selling, and buying things and the paired-up development in information technology and competition in business activities, it was extremely important that people who carefully check business records possess practical experience and

professional knowledge of a particular activity, so that they could provide excellent and high-quality audit services to their clients in that activity (Lowensohn et al., 2005).

As well as having a high ability to test/evaluate work conditions and the effect these are conditions on their clients, including money-based conditions, so that they can make themselves look different from competitors in the auditing market (Chen et al, 2011). On the other hand, audit offices and companies are carefully thought about/believed made to do one thing very well when they have a having different things working together as one-unit information system, effective control when doing/completing the audit service in a clearly stated/particular activity without others. So that they accomplish or gain with effort) competitive advantages over audit offices and companies that are not made to do one thing very well in applying those systems and standards for that activity (Kommunuri, 2013). As professional provides people who carefully check business records with a competitive advantage over other non-specialists, by providing an audit service to a large group of companies in a particular activity, which will push people who carefully check business records to gain more experience and knowledge and direct their abilities to the success of that competitive advantage (Li et al., 2010).

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