P-ISSN: 1818-9431, E-ISSN: 2617-9849 Special Issue عدد خاص

The Extent of The Impact of Accounting Earnings Management on The Auditor's Report A study on a Sample of Companies listed on the Iraqi Stock Exchange

Hazem Ali Muttair
College of Administration and Economics, University of Sumer
hazim.ali@uos.edu.iq

Suhair Kadhim Fadhil
Ministry of Higher Education and Scientific Research
suhair128sr@gmail.com

Nawar Ali Makttoof
College of Administration and Economics, University of Sumer
nawarali@yahoo.com

Abstract:

The research aims to show the extent of the impact of accounting earnings management on the auditor's report, explain the research problem, and achieve its objectives. The descriptive analytical approach was adopted. Testing the research's hypotheses, Managers resort to using the flexibility available to them in following generally accepted accounting policies and methods to influence net profits. As well as the existence of a direct relationship between the profit management in the company and each of the users' decisions and the auditor's report.

Keywords: profit management, accounting profits, auditor's report.

1. Introduction:

Accounting information dramatically affects the economic decisions made by users of financial reports, through which investors are directed to use profitability, liquidity and other indicators provided by the financial statements to make many investment decisions in various fields or direct them towards a specific direction.When preparing the financial statements, the administration resorts to personal judgment, taking advantage of some characteristics in applying generally accepted accounting principles, thus affecting the published accounting figures.

The accounting thought has provided field evidence of the administration's use of accounting practices for-profit management, which go beyond the limits of flexibility in applying generally accepted accounting principles. Therefore, profit management and manipulating accounting profits that cannot be discovered lead to large losses for dealers in the stock market. Therefore, the auditor is tasked with discovering these methods and showing their impact in the report.

2. Research Methodology:

2.1.Research problem: The research problem is that companies use the methods and practices of manipulating accounting profits and their reflection on the financial reports and the responsibility of disclosing them by the auditor. Thus this will be reflected in the decisions made by the users of those reports.

2.2.Research importance: The importance of the research comes through the disclosure of the factors affecting the management of profits and their knowledge to help investors understand the financial statements, the methods used in managing profits, and the auditor's role in disclosing them.

2.3. Research goal: The research aims to determine the extent to which profit management practices are used and the factors affecting them by identifying and studying the administration's motives for taking such practices or specific procedures that would affect profits and the auditor's role.

2.4.Research assumes: The research hypotheses were formulated in line with its objectives and were as follows:

First hypothesis: There is a statistically significant relationship between earnings management and the decisions made by users of financial reports.

P-ISSN: 1818-9431, E-ISSN: 2617-9849 Special Issue عدد خاص

Second hypothesis: There is a significant statistical relationship between the auditor's report and the impact of earnings management on financial reports.

2.5.Research Methodology: Deductive method. Review what is stated in the accounting literature about profit management and measure this variable and the underlying motives.

The inductive approach collects the necessary data to test hypotheses to reach their support or negation.

2.6. Research community and sample: The research community includes a group of companies listed on the Iraq Stock Exchange.

2.7. Search Tool: A questionnaire was designed and distributed to the study sample to collect data to know the included group's opinions, analysis, and interpretation.

3. Previous studies:

3.1. Cheng and Warfield, 2005 "Equity Incentives and Earnings Management."

The study aimed to test the relationship between earnings management and managers' ownership motives in companies with stock incentive schemes for managers and when they also have available ownership.

The study found that managers seek high incentives to own shares in companies when their sales levels are high after these companies announce their profits. Moreover, the announced profits of companies with incentives to share ownership of managers are identical to the expectations of financial analysts or close to them. Moreover, compared to companies without incentive management plans, companies with stock ownership incentives for managers seeking to increase their regular profits more.

3.2. Matar and Noor, 2017 "methods of profit management and their impact on the reliability of the published financial statements of Jordanian public shareholding companies".The study aimed to determine the extent to which management practices in Jordanian public shareholding companies the methods of profit management and their implications for the reliability of their published financial statements.

The study concluded that the methods and procedures used in profit management have varying effects on the reliability of the published financial statements issued by Jordanian public shareholding companies.

With the need for the Corporate Control Department and other control and supervision bodies to verify and activate the corporate governance systems in Jordanian public shareholding companies while strengthening the oversight role of audit committees and applying deterrent measures to executives who practice profit management methods.

4. Earning Management:

4.1.The concept of profit management:

The accounting standards allowed the use of alternative accounting treatments in line with the surrounding environmental conditions. This helped the administration exploit the flexibility available to achieve its desired goals, which makes the selection process for accounting methods and policies arbitrary.Thus, the financial statements are exposed to deception, and the net income shown by the financial statements represents the management's income, that is, the income that the management wants to show, Since the main objective of management is to influence the net profit figure, a term has emerged to express this process, which is the term Earnings Management)), Moreover, this study will focus on it by defining other terms that express management behaviour through the following practices. (Matar and Noor, 2017:34)

Accounting Manipulation
Earnings Management
Income Smoothing

P-ISSN: 1818-9431, E-ISSN: 2617-9849 Special Issue عدد خاص

Fraudulent Financial Reporting
Aggressive Accounting
Creative Accounting
Big Bath Accounting

4.2.Definition of Profit Management:

There are many definitions of the concept of profit management

There is no standard definition of profit management, as each researcher knew it from his perspective, but there are common points between them. They all focus on management practices and their intervention in accounting measurement and disclosure processes that are difficult to notice, in addition to the fact that many goals are achieved through profit management.The following definition is the most comprehensive, as it is defined as "active manoeuvring to reach a predetermined number that may be set by management, forecasts by financial analysts, or agreed-upon values with a smoother and more sustainable flow of earnings." (Hammad, 2015, 407)

4.3.Profit Management Theories:

The researchers attempted to build a theory that explains this, including the ideal and realistic accounting theories. In building these theories, the researchers relied on statistical models in addition to the theories of economics, management and finance. (Chen,et al., 2011,13)

1. The ideal theory assumes that the company's accounting reports are the only source of information about the company. Unfortunately, this assumption resulted in giving company managers flexibility in choosing the accounting methods and principles and thus reporting on the accounting results they desire and urging the money market to value their companies' shares at a higher than their actual value by inflating the published profits of these companies and misleading the stock market.
2. Realist theory: This theory is concerned with interpreting the factors that determine the accounting choice of companies and their prediction. Accordingly, it answers many questions that the ideal theory cannot answer.

4.4. Profit Management Motives:

The administration is trying to use accounting numbers intelligently and cleverly to achieve its goals by using unconventional means, for the simple reason that all the items of the financial statements are relatively at the disposal of the administration in light of the flexibility available to it by generally accepted accounting principles, and therefore as long as the alternatives to action are many. There is no; It is necessary to choose many means. This method alone can diagnose the motives of profit management. (Al-Abdullah, and others,2007,12)

4.5.profit management strategies: (Rahmwati & Purti, 2011,34)

- Profit Management Strategy for Self-Benefits:
- Profit Management Strategy for Tax Avoidance:
- Debt Agreements Implementation Strategy
- Profit Management Strategy Motivated by Avoiding Political Costs:

4.6. Objectives of profit management: (Cheng and Warfield, 2005,97)

- Reducing political costs
- Reducing the costs of obtaining funds (meeting debt conditions)
- Maximizing the wealth of managers

4.7. Factors affecting earnings management: (Hammad, 2015, 421)

- company profitability
- company size
- Terms of debt contracts

- capital density
- taxable profit
- motivation tools

4.8.Earning Management Methods: .(Matar and Noor, 2017,65)

- revenue accounting practices.
- Accounting practices for expenses.
- Accounting practices for mergers.
- Non-cash transactions and transactions on special terms.
- Accounting practices for payments to obtain bribe business.
- Accounting practices for contingent liabilities.
- Exceptional and erroneous accounting practices in the field of disclosure.

5. Auditor's report:

5.1.Concept of auditor's report:

It represents a written letter from the auditor addressed to the concerned authorities, including his technical, neutral, honest and truthful opinion on the accounting data contained in the records and books about the operations of the facility during a specific period, as well as the extent to which the financial statements express the financial position and business results for that period. (International Auditing Standard 700,2016,4)

It has other terms used in practical life, including the report on the budget and the report on the financial statements.

Generally, the auditor's report is directed to the concerned parties, called the users of financial statements and reports. However, they differ according to the legal qualification of the facility as follows:

- Case of Sole Proprietorship: Addressed to the owner.
- Status of partnerships: addressed to the partners.
- The case of joint stock companies: directed to the shareholders.

There are other bodies concerned with the auditor's report, including, for example, but not limited to, the following: the tax authority, banks, the stock market, the capital market authority, and chambers of commerce.

5.2.Elements of the auditor's report on the financial statements:

The laws and instructions in force have specified the elements of the auditor's report on the financial statements, the most important of which are the following.(Ali,2022,270)

- Obtaining the information and clarifications that he deems necessary to perform his task.
- The company keeps accounts regularly.
- Obtaining sufficient information about the company's branches.
- The existence of cost accounts for industrial companies.
- The financial statements that are the report's subject agree with the accounts and summaries.
- The inventory process has been carried out by the established principles, with an indication of any modification in the inventory method.
- The Board of Directors' report includes essential matters.
- A statement of violations of the company's articles of association or the provisions of the law during the fiscal year.

It touched upon international auditing standards that should be used as a guide when preparing reports under the item Standards Preparation Levels. (International Auditing Standard 700,2016,8) Among the most important of these criteria are the following:

P-ISSN: 1818-9431, E-ISSN: 2617-9849 Special Issue عدد خاص

- The financial statements have been prepared according to generally accepted accounting principles.
- Whether these principles have been followed from one financial period to another.
- Whether the financial statements adequately disclose the material data.
- Indication of the nature of the examination performed and the degree of responsibility it bears.

5.3.Types of auditor's reports:

There are many types of auditor's reports, the most prominent and common of which are the following.(Ali,2022,273)

a. A report without reservations indicates the integrity of the financial statements and is sometimes called a clean report.

b. Report without reservations. The auditor expresses his opinion on the financial statements and the report of the Board of Directors and the detailed statement attached to it but expresses any observations that impact the financial position and business results.

Examples of reservations include:

- He was unable to view the minutes of the Board of Directors.
- He was unable to view some documents and papers.
- Inadequate provisions.
- A change in the basis of accounting.

c. A report with an opposite opinion (negative): where the auditor expresses an opinion stating explicitly that the financial statements do not show the fairness of the company's financial position and the results of its operations, by the generally accepted accounting principles and the auditor mentions the evidence and bases that he relied on in this regard.

d. Report without an opinion: where the auditor does not express any opinion at all and explains the reasons that led him to do so, and thus the difficulty of expressing an opinion on the financial statements from these reasons, for example:

- Cases were filed against the company, and the matter has not been resolved.
- He was unable to audit due to a lack of data and information.
- Non-cooperation of the company's board of directors.

6. Practical Application:

6.1. Study Procedures:

The questionnaire was distributed to the study sample, randomly selected from the directory of companies listed in the Iraq Stock Exchange from various sectors. To conduct the practical side, the number of distributed copies reached 100. In contrast, the number of received and valid copies reached 80, noting that contacts were made periodically to answer any inquiries on the one hand and to follow up on the delay in response to companies, on the other hand, noting that the response rate reached (80%).

6.2. Description of the study tool:

After defining the population and size of the study sample, a questionnaire was designed and built to measure the most critical factors affecting profit management and their impact on the auditor's report. Factors affecting earnings management.

Here, it must be noted that (the five-point Likert scale) was adopted for each question in this section, followed by a five-point answer scale as follows:

- Strongly agree and give 1 mark.
- I agree, and I give two marks.
- No effect (to some extent, OK). I got three marks.
- I cannot entirely agree; I was given four marks.

- Strongly disagree. I give five marks.

6.3.Questionnaire results test:

Results of the first question: The application of the decisions related to the accepted accounting policies impacts the net profit.

Table No. (1) The absolute and relative frequencies of the respondent's answers to the first question

N	Answer	A. R	R. F	Mean	S. D
80	Strongly agree	20	25.0	1.875	0.64
	I agree	50	62.5		
	No effect	10	12.5		
	Total	80	100.0		

Absolute Rrepetition =A,R Relative frequency=R,F Std. Deviation= S,D

Table No. (1) shows that the most significant percentage among the answers of the sample members was for the probability to be in agreement with a total of (50) frequencies and a percentage of (62.5%), and the arithmetic mean value (1.875) with a standard deviation of (0.64), which corresponds to the OK answer. Thus, making decisions about generally accepted accounting policies impacts net profit.

The results of the second question: Making net profit accounting decisions varies with the company's legal form.

Table No. (2) The absolute and relative frequencies of the sample members' answers to the second question

N	Answer	A. R	R. F	Mean	S. D
80	Strongly agree	20	25.	1.937	1.12
	I agree	50	62.5		
	No effect	5	6.25		
	I don't agree	5	6.25		
	Total	80	100.0		

Table No. (2) shows that the most significant percentage among the answers of the sample members was for the probability to be in agreement with a total of (50) frequencies and at a rate of (62.5%), and the mean value (1.937) with a standard deviation of (1.12), which corresponds to the OK answer. Therefore, accounting decisions related to net profits vary according to the company's legal form.

Third question results: An unexpected change in the company's income causes management to affect the net profit figure.

Table No. (3) The absolute and relative frequencies of the sample members' answers to the third question

N	Answer	A. R	R. F	Mean	S. D
80	Strongly agree	20	25.0	2.3875	1.116
	I agree	25	31.25		
	No effect	20	25.0		
	I don't agree	14	17.5		
	Strongly disagree	1	1.25		
	Total	80	100.0		

Table No. (3) shows that the most significant percentage among the answers of the sample members was the probability of agreement with a total of (25) frequencies (31.25%), and the arithmetic means value (2.39) with a standard deviation of (1.116), which corresponds to the OK

P-ISSN: 1818-9431, E-ISSN: 2617-9849 Special Issue عدد خاص

answer. Thus, the unexpected change in the company's income causes management to influence the net profit figure.

Fourth question results: Management seeks to disclose a net profit figure in line with the expectations of financial analysts and investors.

Table No. (4) The absolute and relative frequencies of the respondents' answers to the Fourth question

N	Answer	A. R	R. F	Mean	S. D
80	Strongly agree	1	1.25	2.825	0.9885
	I agree	40	50.		
	No effect	15	18.75		
	I don't agree	20	25.		
	Strongly disagree	4	5		
	Total	80	100.0		

Table No. (4) shows that the most significant percentage among the answers of the sample members was the probability of agreement with a total of (40) frequencies (50%) and the arithmetic mean value (2.83) with a standard deviation (1.00), which corresponds to an OK answer. Consequently, management seeks to report a net profit figure consistent with what financial analysts and investors expect.

The results of the fifth question: large-sized companies apply specific accounting methods and policies that lead to showing low profits and (hiding) their actual profits.

Table No. (5) The absolute and relative frequencies of the respondent's answers to the fifth question

N	Answer	A. R	R. F	Mean	S. D
80	Strongly agree	19	23.75	2.825	1.289
	I agree	16	20.		
	No effect	15	18.75		
	I don't agree	20	25.0		
	Strongly disagree	10	12.5		
	Total	80	100.0		

Table No. (5) shows that the most significant percentage among the answers of the sample members was for the probability that they disagree with a total of (20) and (25.0%). The arithmetic means value (2.83) with a standard deviation (1.3) corresponds to the answer I agree with to some extent. Thus, large-sized companies tend to show (hide) their actual profits by applying specific accounting methods and policies that result in lower profits.

The results of the sixth question: Do companies with a high debt ratio work to adopt accounting methods and policies that increase net profits?

Table (6) Absolute and relative frequencies of the respondent's answers to the sixth question.

N	Answer	A. R	R. F	Mean	S. D
80	I agree	50	62.5	2.7125	1.109
	No effect	9	11.25		
	I don't agree	15	18.75		
	Strongly disagree	6	7.5		
	Total	80	100.0		

P-ISSN: 1818-9431, E-ISSN: 2617-9849 Special Issue عدد خاص

Table No. (6) shows that the most significant percentage among the answers of the sample members was for the probability that they agree strongly with a total of frequencies (50) and at a rate of (62.5%). Moreover, the arithmetic means value (2.7) with a standard deviation of (1.11) agrees with the answer somewhat. Thus, companies with a high debt ratio tend to choose accounting methods and policies that increase net profits.

Results of the seventh question: Do the high profits disclosed in the financial reports have a role in giving an impression of improving credit conditions?

Table No. (7) Absolute and relative frequencies of the respondent's answers to the seventh question

N	Answer	A. R	R. F	Mean	S. D
80	Strongly agree	20	25.0	1.8875	.76817
	I agree	52	65.0		
	No effect	5	6.25		
	I don't agree	3	3.75		
	Total	80	100.0		

Table No. (7) shows that the most significant percentage among the answers of the sample members was for the probability to agree with a total of (52) and (65.5%), and the mean value (1.9) with a standard deviation (0.76), which corresponds to the answer OK. Thus, the high profits disclosed in the financial reports give the impression of improving credit terms.

The results of the eighth question: Does the administration resorts to choosing the generally accepted accounting alternatives that lead to showing low net profits?

Table No. (8) the absolute and relative frequencies of the respondents' answers to the eighth question

N	Answer	A. R	R. F	Mean	S. D
80	Strongly agree	5	6.25	2.575	1.02174
	I agree	50	62.5		
	No effect	2	2.5		
	I don't agree	20	25.0		
	Strongly disagree	3	3.75		
	Total	80	100.0		

Table No. (8) shows that the most significant percentage among the answers of the sample members was for the probability to agree with a total of (50) frequencies and at a rate of (62.5%). The arithmetic means value (2.6) with a standard deviation of (1.02) corresponds to the answer to some extent. Therefore, management chooses generally accepted accounting alternatives that lead to low net profits.

The results of the ninth question: Does linking the management bonus to the accounting profit and stock prices urge the management to influence the net profit figure?

Table No. (9) Absolute and relative frequencies of the respondents' answers to the ninth

N	Answer	A. R	R. F	Mean	S. D
80	Strongly agree	8	10.0	2.55	1.0651
	I agree	44	55.0		
	No effect	8	10.0		
	I don't agree	16	20.0		
	Strongly disagree	4	5.0		
	Total	80	100.0		

P-ISSN: 1818-9431, E-ISSN: 2617-9849 Special Issue عدد خاص

Table No. (9) shows that the most significant percentage among the answers of the sample members was for the probability that they agree with a total of (44) frequencies and a percentage of (55.0%), and the arithmetic mean value is (2.55) with a standard deviation (1.06), which is the agreement of the answer OK. Thus, linking management's bonus to accounting profit and stock prices urges management to influence the net profit figure

Results of the tenth question: Does management resort to influencing the net profit figure by manipulating the basis for revenue recognition?

Table No. (10) the absolute and relative frequencies of the sample members' answers to the tenth question.

N	Answer	A. R	R. F	Mean	S. D
80	Strongly agree	4	5.0	3.4	1.33
	I agree	25	31.25		
	No effect	8	10.0		
	I don't agree	21	26.25		
	Strongly disagree	22	27.5		
	Total	80	100.0		

Table No. (10) shows that the most significant percentage among the answers of the sample members was for the probability that they agree with a total of (25) frequencies at a rate of (31.25%). The arithmetic means value (3.4) with a standard deviation of (1.33), which somewhat agrees with the answer. Consequently, the management resorts to influencing the net profit figure by manipulating the basis for revenue recognition.

6.4.Analyze the results of hypothesis testing:

- Results of the first hypothesis: There is a statistically significant relationship between earnings management and financial report user decisions.

This hypothesis aims to show the impact of profit management in the companies, the research sample, on the decisions taken by the users of the financial statements. (y) as in the following Table:

Table (11) Results of simple linear regression analysis to measure the first hypothesis:

	regression coefficients	a test T	Sig. P value	link
$\hat{B}_0$	0.000	8.91	1.523	morale
$\hat{B}_1$	0.000	0.53	0.352	morale
correlation coefficient R			0.68	
The coefficient of determination R^2			0.40	
A test F			128.236	The moral model
Y=1.523+0.530x				

It is clear to the researcher from Table (11) that the assessment results showed a strong correlation between profit management as an independent variable and users' decisions as a dependent variable, where the values of the simple correlation coefficient amounted to (0.68). The value of the coefficient of the determination reached (0.40). This value indicates that the management of profits as an independent variable affects (40%) the decisions of users (the dependent variable). The simple regression model is significant, where the value of the test (F) reached (128.236), which is a function of the significance level (0.000), and 8.91, and the average management effect Profits on users' decisions equals (8) times, 0.53: It means that managing

P-ISSN: 1818-9431, E-ISSN: 2617-9849 Special Issue عدد خاص

profits contributes to users' decisions by 53%. From the above, the researcher concludes that the hypothesis of the first study has been achieved.

- Second Hypothesis Test: The second hypothesis states that a significant statistical relationship exists between the impact of earnings management on financial reports and the auditor's report.

This hypothesis aims to show the impact of earnings management on the financial reports prepared by the company and the auditor's report. Calculations continued represented by (y), as in the following Table:

Table (12) results of simple linear regression analysis to measure the second hypothesis:

	regression coefficients	a test T	Sig. P value	link
$\hat{B}_0$	1.07	11.559	1.523	morale
$\hat{B}_1$	0.231	0.754	0.352	morale
correlation coefficient (R)			0.96	
The coefficient of determination (R^2)			0.82	
A test (F)			140.083	The moral model
Y=1.069+0.232x				

It is clear to the researcher from Table (12) that the estimation results showed a strong direct correlation between the financial reports issued by the company as an independent variable and an observer report as a dependent variable. It indicates that earnings management affects the financial statements issued as an independent variable that affects (82%) of the auditor's report (the dependent variable). The simple regression model is significant, where the value of test (F) reached (140.083), which is a function of the level of significance (0.000), And 11.559, the average impact of the international reporting standard (9) insurance contracts on the flexibility of operational decisions equals (11) times, 0.754. It means that the management of profits affects the lists issued by the company and thus is reflected in the auditor's report by 75%. From the above, the researcher concludes that the hypothesis of the second study has been achieved.

7. Conclusions and Recommendations:

7.1. Conclusions:

a. Profit management practices are an active manoeuvre to reach a predetermined number that may be set by management or predictions made by financial analysts from the point of view of the sample members.

b. Profit management affects the company's financial reports, thus generating additional burdens on the audit work to discover and report on.

c. The accounting decisions related to profit management differ according to the company's legal form (individual project, joint liability company, joint stock company).

d. Most companies that achieve large profits resort to following accounting policies that would show profits at a low level and thus add burdens to the auditor to discover this.

e. Managers resort to using the flexibility available to them in following generally accepted accounting methods and policies to influence the net profits.

f. There is a direct relationship between the company's profit management, each user's decisions, and the auditor's report.

7.2. Recommendations:

a. The necessity of defining profit management, its importance and the factors affecting it in the accounting measurement, thus affecting the quality of the final accounts and thus enabling users to take economic decisions correctly and adequately.

b. Holding courses and seminars to educate all interested in accounting and economic work to show the effects and dimensions of profit management practices by the company's management and their intervention in accounting measurement processes.

c. The necessity to activate legal deterrent penalties against the administration that carries out these practices if its financial reports include incorrect data with the intent of concealing the company's actual state from the shareholders or those interested in it.

d. The need for audit offices to report companies that carry out these practices to the Registrar of Companies to publish them on the blocklist after ensuring that they have done this act.

e. The necessity to activate legal deterrent penalties against audit offices that cover up the administration that carries out these practices in a way that guarantees the rights of users of financial statements and decision-makers.

References:

1. Al-Abdullah, R, & others (2007), "The means and motives affecting the income smoothing policy: a field study on the Jordanian industrial companies listed on the Amman Stock Exchange", the Arab Journal of Accounting, the Standing Committee of the Accounting Departments of the Gulf Cooperation Council Universities, College of Business Administration, University of Bahrain, Volume (10), Issue (1)
2. Ali, H, I,d (2022) "The quality of the auditor's report in the local environment in light of the adoption of the ISA 701 standard – a suggested guide" Journal of Baghdad College of Economic Sciences, University 67th issue - January 2022, Baghdad, Iraq
3. Chen, H, Lobo, G & Wang, Y (2011), Effects of audit quality: Contemporary Accounting Research, vol.28, Iss: (3),
4. Cheng & Warfield (2005), "Equity Incentives and Earnings Management", The Accounting Review, Vol.80, No.2,
5. Hammad, T, Ab, (2015), "Financial Reports", University House, Alexandria, Arab Republic of Egypt
6. Matar, M, & Nour Ab, N (2017), "Earnings management methods and their impact on the reliability of the published financial statements of Jordanian public shareholding companies", Irbid Journal for Research and Studies - Volume Nineteen, Issue (2), Amman, Jordan
7. Rahmawati, D & purti, S, (2011) Analysis of the effect of social responsible on financial performance with earnings management as a moderating Variable*, Journal of Modern Accounting and Auditing*, vol. 7, Iss: (10),