

Abstract:

The study aimed to determine the effect of the relationship between the economic importance of the client to the Audit Office and the practices of earnings management on the quality of the external audit process , through the study of the relationship between the determinants of economic importance, which has been referred to non-audit service and the audit fees to both earnings management and the quality of the external audit process in addition to the study of the relationship between the earnings management and the quality of the external audit process.

Research methodology depends on questionnaires to a sample of (130) auditors, and a sample of (70) of stakeholders. The study found that there is a direct correlation between the client importance to the customer by the reviewing and practices of earnings management office as well as a negative relationship between each of the economic importance and the quality of earnings management practices of the external audit process. The study found that there is a positive correlation between the client importance and earnings management office as well as a negative relationship between each of the economic importance and the earnings management with the external audit process.