International Journal of Advanced Engineering, Management and Science (IJAEMS)
Peer-Reviewed Journal
ISSN: 2454-1311 | Vol-8, Issue-12; Dec, 2022
Journal Home Page: https://ijaems.com/
Article DOI: https://dx.doi.org/10.22161/ijaems.812.1

Analyzing the external auditing and corporate corruption: A case study of family businesses

Diyar Abdulmajeed Jamil[1], Rozhgar Khorsheed Mahmood[2], Zaid Saad Ismail[3], Swran Jawamir Jwmaa[4], Saif Qudama Younus[5], Baban Jabbar Othman[6], Muhammed Khazal Rashad[7], Idrees Sadeq Kanabi[8]

Department of Accounting, College of Administration and Financial Sciences, Knowledge University, Kirkuk Road, 44001 Erbil, Kurdistan Region, Iraq[1,2,3]
Department of Business Administration, College of Administration and Financial Sciences, Knowledge University, Kirkuk Road, 44001 Erbil, Kurdistan Region, Iraq[4,5,6,7,8]

Received: 07 Nov 2022; Received in revised form: 25 Nov 2022; Accepted: 01 Dec 2022; Available online: 06 Dec 2022

Abstract— *The failure of several large multinational corporations all over the world has resulted in a heightened interest in the development of suitable procedures that can curb the kinds of actions that might lead to the manipulation of financial reporting. According to the findings of the vast majority of studies, sudden failures of businesses can be traced to sudden alterations in the financial statements of those businesses, which are carried out by the administrations of those businesses and in accordance with their whims. This phenomenon is referred to as "corporate corruption." In addition, there were 94 participants who audited businesses as a part of this study, which was measured using a quantitative research approach. The researcher used a straightforward regression analysis to evaluate how well each of the three research hypotheses held up. According to the findings, the first research hypothesis, which stated that "There is a statistically significant relationship between the general standards of external auditing and corporate corruption practices in family businesses," had the highest value, while the second research hypothesis, which stated that "There is a statistically significant relationship between the general standards of external auditing and corporate corruption practices in family businesses," had the lowest value. The findings revealed that the first research hypothesis, which stated that "there is a statistically significant relationship between general standards of external auditing and corporate corruption practices in family businesses," received the highest value. The findings, however, revealed that the general norms of external auditing play the most beneficial role in minimizing instances of corporate corruption practices in family-owned enterprises.*

***Keywords*— Corporate corruption, Financial Statements, Family Businesses, External Audit.**

I. INTRODUCTION

Throughout the course of human history, both the level and scale of the economic activities of the institution have increased (Jwmaa et al., 2022). This has resulted in a transition from small institutions with straightforward transactions to huge institutions with complex undertakings (Ahmed & Faeq, 2020). As a result (Jamil et al., 2022), it has become necessary to work on a variety of different approaches and strategies in order to ensure that the owners of the institutions can keep the cash that they have invested and limit the amount of accounting errors and manipulations (Othman et al., 2022). This new development has been observed in many different parts of the world (Abdalla Hamza et al., 2021). Accounting auditing is the most essential of these because it seeks to ensure the integrity of accounting and financial operations by preventing manipulation and error, and as a result (Sadq et al., 2020), it seeks to ensure the safety of those who use financial statements (Hamza et al., 2022). In other words, accounting auditing is essential because it seeks to ensure the integrity of accounting and financial operations (Faeq et al., 2021).

In light of this, the concept of corruption in corporations has recently risen to the forefront of discussions and the attention of accountants and auditors, particularly in the wake of the fall of the Enron firms (Hamad et al., 2021). This is particularly the case in light of the fact that the Enron firms went bankrupt (Faraj et al., 2021). As a consequence of this event, one of the most important accounting firms in the world, Arthur Andersen (Hussein et al., 2022), declared bankruptcy, which was used as evidence of the company's complicity in the financial manipulations that took place at Enron. as a consequence of particular unethical practices employed by corporations (Hamza et al., 2021). There is not the slightest shred of doubt in anyone's mind that the utilization of such strategies has a very significant influence on the instability of market faith in the information that is included in the financial statements that are presented by firms (Ismael et al., 2022). In fact, there is not a single person alive who could possibly question this assertion (Qader et al., 2021).

According to (Ismael et al., 2022), corporate corruption was a major contributor to the unexpected failure of a number of companies during the course of the previous ten years (Gardi et al., 2021). The profession of accounting was unable to function at the level that was expected of it as a direct result of this issue (Ismael & Yesiltas, 2020). Nevertheless, one of the most difficult issues that the auditing profession is currently facing is the question of what the auditor's responsibility is when it comes to the discovery of cases of corporate misbehavior (Hamad et al., 2021). It's possible that this is one of the key causes that adds to the "gap of expectations," as it's frequently called; it's a word that's sometimes used (Sadq et al., 2021). This study aims to examine the processes that are employed by external auditors in order to discover the techniques of accounting that are utilized by corporations (Mahmood et al., 2022). The purpose of this research is to assess these procedures (Faeq, 2022). The purpose of this research is to evaluate the procedures that are utilized by the external auditor in light of the significance of the role that the external auditor plays in lowering the risk of corporate corruption (Ismeal et al., 2021), which is reflected in the level of transparency (Faeq et al., 2020). In other words, the level of transparency is a reflection of the importance of the role that the external auditor plays (Anwar & Shukur, 2015). It has been observed that the economic conditions that hit the economies of developed and developing countries led the management of companies to follow innovative methods and practices that are represented as beautification of financial data and show them without their real image (Hamad et al., 2021). This was caused by the fact that the economic conditions that hit the economies of developed and developing countries were caused by the economic conditions that hit the economies of developed and developing countries (Faeq et al., 2021). This is because these conditions strike both industrialized nations and emerging countries at the same time (Anwar, 2016). These economic conditions sometimes required them to address the accounting data of the company or manipulation by the creation of accurate methods and accounting methods (Gardi et al., 2021), or legal gaps, which are subject to corporate corruption for the purpose of achieving the goals they desire (Faeq et al., 2022), which has a negative impact on the credibility of those data, which is why developed countries were interested in the role that auditing outdoor activities can play in the reduction of these corporate corrupt practices (Hameed & Anwar, 2018). The role that auditing outdoor activities may play in the elimination of corporate corruption has piqued the interest of developed countries (Qader et al., 2021). Despite the fact that this is widely acknowledged as one of the most difficult problems now facing the auditing profession, the auditor is still the one who is accountable for making discoveries of improper company activities (Faeq et al., 2022).

II. LITERATURE REVIEW

The purpose of an audit is to systematically and objectively collect data pertaining to the outcomes of economic actions and events (Anwar, 2017), compare those outcomes to predetermined standards, and then report those findings to the relevant stakeholders (Hamza et al., 2021). From this description, we can infer that an audit entails, at a minimum, the following steps: (1) reviewing a collection of information based on the investigation to verify the fairness and integrity of the financial accounts (Faeq et al., 2022); and (2) presenting an opinion on the findings and recommendations (Anwar & Shukur, 2015). Second, by giving that judgment to the people who need it so they may evaluate the data's reliability, Finally, the date of adoption of these financial accounts must be established so that timely and effective economic choices may be made (Hamad et al., 2021).

The purpose of an audit in the modern sense is to examine an entity's internal control systems and the data recorded in the entity's books, records (Faeq, 2022), and financial statements in order to render an objective technical opinion on whether or not the financial statements fairly present the results of the entity's operations or financial position at the end of the limited period being audited (Abdullah et al., 2017). According to (Hamza et al., 2021), the following are the current subcategories of auditing, while the audit itself can be broken down into even more specific categories depending on the study (Faeq & Ismael, 2022). The term "audit of financial statements" refers to the process of gathering and evaluating information to support the numbers that form the basis of a company's budget (Anwar & Shukur, 2015), P&L, cash flow statements (Aziz et al., 2021), and other financial statements. This sort of audit is conducted by an impartial, qualified party, such as management, shareholders, investors, creditors, financial analysts, certain governmental authorities, or financial markets, in order to provide a judgment on the financial position's fairness (Faeq, 2022).

In the case of tax authorities, conducting an audit is a means of verifying the veracity of income that is subject to income tax and ensuring that the rules, instructions, and regulations set by the business in question have been executed consistently. This form of audit may cover all operations, such as the sales department, procurement, and warehousing, and entails the gathering and analyzing of evidence concerning the efficiency and effectiveness of the enterprise's activity for a certain process. To validate the degree of consistency between these confirmations and particular criteria (Anwar, 2017), the Audit Association collects and evaluates objectively relevant facts concerning economic operations and occurrences and then communicates the results to interested users (Qader et al., 2021). According to Faeq & Ismael (2022), an audit is "the accounting and assessment of evidence concerning data to evaluate and report on the degree of correspondence between the information and defined criteria (Sabir et al., 2021)." This review should be conducted by an impartial and qualified individual (Anwar, 2016). The primary goal of an external audit is to obtain an objective, third-party opinion on the financial statements of the organization (Faeq & Ismael, 2022). It's handled by a third party with no connection to the company's management (Sorguli et al., 2021). One of the most important measures of an auditor's independence and the quality of their work is the fee they charge. However, in today's highly competitive market, costs tend to fluctuate depending on the demand and supply for auditing services, which may have a significant impact on both (Anwar & Surarchith, 2015). According to the British Audit Manual, which was cited by Kanyenji et al. (2020), the external auditor's duty to investigate and assess the effectiveness of the internal control system rests primarily with management in order to safeguard assets (Ismael, 2022), prevent fraud, and maintain integrity (Faeq & Ismael, 2022). It is the auditor's responsibility to ensure that the controls have been properly implemented by reviewing the accounting records and enforcing any necessary limits in light of these controls (Anwer et al., 2022). The manual also states that an evaluation of the control environment is necessary for the auditor to establish the necessary testing techniques (Anwar & Ghafoor, 2017). In order to ascertain the degree to which one can rely on internal control, one must have some understanding of the control environment, since this is where one would find the appropriate control methods and accounting system (Ismael, 2022). On the other hand, as the leader of an organization responsible for developing internal control systems, Faeq & Ismael (2022) claim that internal control has a significant effect on revenues (Abdulrahman et al., 2022). To meet the new standards for internal control, he said, the legislation governing the role of the external auditor has to be revised to include the following: The extent of internal control systems in publicly traded corporations should be evaluated by external auditors (Anwar, 2017). The findings of this system's audit should be included in the yearly report from the auditors (Faeq, 2022). A review of the internal prevention environment should also be included in the report to guarantee that all financial activities are conducted in compliance with predetermined policies and protocols (Ismael et al., 2022). consistent with widely recognized accounting principles and financial reporting standards. The auditor's report should detail their thoughts on the internal control system, any issues they found, and their unbiased assessment of the system's efficacy (Anwar & Climis, 2017). Because of the rise of international business and the liberalization of global markets, which have resulted in cutthroat competition among businesses, the pressure to turn a profit even when one was not easily made (Qader et al., 2022), and the emergence of numerous problems and difficulties that require resolving, the issue of corporate corruption has assumed great significance in the present day (Ismael, 2022). The global financial crises involving Enron, WorldCom, and Xerox have piqued the interest of academics, had far-reaching effects on the accounting and auditing industry, and led to the demise of three large corporations. According to Anwar & Louis (2017), the difficulty of applying and uncovering corporate misconduct is exacerbated by the complexity of financial records (Akoi et al., 2021). One of the most essential ways to provide financial statements to users, be they investors, creditors, or other groups, is through the implementation of a transparent accounting system, which allows for the accurate identification and assessment of business performance. Departments either preserve or boost the share price through profit management strategies, income smoothing, and corporate corruption methods, making them appear to be at lesser risk than they actually are (Ismael, 2022). In an effort to pin down exactly what it is that constitutes "business corruption," several academics have weighed in. Various definitions of this notion have arisen as a result of the researchers' divergent perspectives; the researcher here will provide a few such definitions as they pertain to corporate corruption (Ismael, 2022). Corruption in business is described as "the practice of accountants using their knowledge of widely accepted international accounting standards to examine the financial statements of corporations in order to detect and prevent instances of fraud and misstatement" (Faeq et al., 2022). According to the expert, "the methods used by enterprises to reduce or increase the size of profits in order to make the institution look better than reality, through accounts that have been manipulated calmly and subtly on the irregularities and crimes and forms of fraud and manipulation" (Qader et al., 2022).We started to uncover the main practices involved and provide vivid examples of the facility that uses those methods. According to Faeq & Ismael (2022), corporate corruption is the process of converting financial accounting values from their true form to a false form.According to Akoi & Andrea (2020), corporate corruption is the process of converting financial accounting values from their true form to a false form.These updated values improve the company's financial standing without violating any generally accepted accounting principles or standards (Faeq et al., 2021).

Classification based on the research of this phenomenon has allowed for the differentiation of many names and types of account manipulation, all of which have roughly the same meaning (Sabah et al., 2022). A number of terms, including "aggressive accounting," "earnings management," "income smoothing," "fraudulent financial reporting (Ali et al., 2021)," and "corporate corruption practice," have been used to describe account manipulations by Amat & Gowthorpe (2011). This section details the various account manipulation techniques and their corresponding paperwork (Akoi et al., 2021). Aggressive accounting is the activity of choosing and applying accounting procedures, whether or not they are in line with generally accepted accounting standards, in order to attain an end goal (such as increased profits). The most prominent representations of corporate corruption that have been examined in prior research are managed for financial gain. Although the following studies have found different results, they all agree that there is no universally accepted definition of management profitability (Sadq et al., 2020). Earnings management innovation in financial report production for the purpose of gaining non-standard advantages was also outlined by (Akoi & Yesiltas, 2020). Accounting selection, as described by Jamil et al. (2022), is "the process through which a corporation chooses its accounting rules in order to fulfill particular management goals." Management practices, as described by (Saleh et al., 2021), are those chosen by managers because they are easier to implement and less expensive than the alternative accounting procedures that concentrate on receivables and cash flows from operating operations (Faeq, 2022). The administration is manipulating transactions to suit the needs of different accounting treatments in an effort to falsify the profits in order to reach notions about the projected earnings. (Ali et al., 2021) According to the definitions provided thus far, profit management entails deliberate interventions by management in the financial report in order to accomplish a predefined amount established by management or through the projections of financial analysts, or to produce steady income (Hamad et al., 2021). There are two sources of revenue for this administration (Ismael & Yesiltas, 2020). For example, if a company uses the accounting method of combining interests that makes the acquisition of companies a means to report profits without actually achieving them, it is engaging in "real management of profits," the result of actions with a real economic impact on the profits and cash flows. Although it is the writers' preference to show a healthy profit, However, this is somewhat mitigated by the fact that there is a growing concern that the corporation will be forced to pay more dividends and wages to shareholders and employees, as well as higher taxes to the government. (Gardi et al., 2021)

Total receivables are divided by the difference between net income for the period and flows caused by operating activities to manage accounting receivables resulting from adjustments to accounting estimates made to boost or lower profits or to settle differences in interim profits, profits to the year in need, and expenses. Profit after adjustment for test receivables is defined as the difference between the managed profit and the profit before adjustment for optional entitlements (Park, 2019). It's when the government or a financial expert artificially inflates revenues to meet a predetermined objective (Ismael et al., 2022). Compulsory receivables earnings are defined as the portion of profits attributable to the circumstances-based use of the accrual accounting basis. An increase in regular income without an extension of credit terms is one example of a situation that would require a change in expected revenues or costs for the present period without any action on the part of management. And the profits of the optional entitlements, which are the estimated portion of profits and the timing of management decisions, such as the size and timing of the report on events affecting profits, the timing of the disposal of obsolete assets, and the resulting revenues and costs.The change in procedures and accounting practices is legal under generally accepted accounting standards and is acknowledged in the accompanying notes; thus, the resulting uncertainty has been the subject of unusual profit management literature for decades. As stated in the preceding paragraph, accounting receivables management is not used to falsify facts in order to increase profits (Qader et al., 2021), but rather to stabilize earnings.The above suggests that the foundation of accounting advantage is a primary tool for the administration to utilize in implementing specific tactics that have an effect on the reported profits.

Businesses with a set or long-term growth rate are less hazardous; hence, companies seek to display a constant rise in profits rather than disclosing fluctuating earnings between quarters using a practice known as "income smoothing." One of management's primary goals is to stabilize the firm's income and growth rate so that investors and lenders view the company as less risky. This, in turn, drives up the share price, reduces borrowing costs, and cuts expenses in other areas like fundraising and politics. The government has intervened when profit growth has been interpreted as a sign of monopoly, and it has also stepped in when profit variations have been interpreted as a symptom of the firm and its discontent. In a 2009 study (Jokipii & Di Meo), this method was found to be often used in the United Kingdom and other nations with a conservative policy, where allocations are kept relatively high (Hamad et al., 2021). There are a few different ways to think about "income planning" in this context. Although there is considerable variation in how the idea of income preparedness is expressed among the researchers, there is consensus on the content of these definitions, some of which are described here. Efforts by some business leaders to bring wildly fluctuating earnings within the bounds of generally accepted accounting theory (Agrawal & Sharma, 2020).One method of managing profits that aims to smooth out the natural profit series is called "income," and it involves taking measures to lessen the impact of boom years on lean ones. Earnings can be attributed to the ordinary course of business or to novel approaches taken with the intention of reducing the volatility of future profits (Bento et al., 2020). It is the intention of the administration to minimize the abnormal deviations of income to the greatest degree feasible or permitted in accordance with generally accepted accounting standards, as stated by Kanyenji et al. (2020). There are two ways to introduce income: the real boot and the non-real boot, also known as the so-called boot, the so-called accounting boot, or the artificial boot. The real boot is the result of actual business transactions and operational choices made by management to cut costs and increase profits. This method has a material effect because it causes a noticeable shift in the results of the financial position and cash flows by regulating the timing and adjustment elements in the accounting estimates, such as switching from one method of depreciation to another or reevaluating the way commodity inventory is treated (Bueno et al. 2020). The second approach, known as "the artificial boot," is the consequence of administrative manipulation of the timing of accounting constraints to report accounting profits in accordance with their preferences in order to report income without impacting cash flows (Callaghan et al. 2019).

Financial statement fraud occurs when essential information is omitted or misinterpreted in order to deceive users of financial statements. Practices deviating from generally accepted accounting principles in order to artificially inflate the appearance of profits or decrease the size of losses are a common kind of corruption in business. A typical accounting approach for dealing with losses is to exaggerate the losses of the present period, which is bad in all situations in the sense of income losses, to boost the image of the company's future performance, which contributes to the image of corporate corruption. By delaying part of the income in the current poor year or by charging the current year with future costs to prepare the way for future profits, the administration risks incurring even greater losses as a result of the present plight. If public sector companies' excessive losses are driven not just by material benefits but also by intangible benefits, then it's important to highlight the widespread use of this overpopulation strategy, as public sector managers are more concerned with the loss of credibility, trust, and loyalty than their private sector counterparts (Crosby et al. 2019).

III. METHODOLOGY

To achieve the study's adopted goals—primarily the study and analysis of the auditor's role in the reduction of creative accounting practices based on responses in the questionnaire distributed to accountants and auditors—the methodology of the study procedures is a major focus through which the practical side of the study is accomplished and the way data required for statistical analysis are obtained.

The research instrument was developed with the help of the theoretical discussion and the accounting and auditing literature that has been published on the topic of the study. Specialists such as academics, accountants, and auditors served as a jury after the questionnaire was drafted to check for ambiguities in the questions and to examine (validate) the questionnaire as a whole. The instructors and auditors were given a copy of the questionnaire, and the researcher then analyzed their feedback and instructions for each question. To do this, the researcher removed statements that were redundant and reworded others to make them clearer, adjusted the questions to fit the Kurdistan context, and streamlined the questionnaire's vocabulary and abbreviations as much as possible to ensure that respondents could complete it quickly and easily. including a total of 94 inspectors. The purpose of this process was to finalize the questionnaire, make any necessary adjustments to items, and ensure that respondents could complete it in an appropriate amount of time (25–30 minutes; this is a good time range for the questionnaire paragraphs by reading the instructions and statements carefully). Each and every facet of the study is addressed in this comprehensive questionnaire. The research hypotheses are:

H1: "There is statistically significant relationship between the general standards of external auditing and corporate corruption practices in family businesses.

H2: "There is statistically significant relationship between fieldwork standards for external auditing and corporate corruption practices in family businesses.

H3: "There is statistically significant relationship between reporting standards for external auditing and corporate corruption practices in family businesses.

3.2. Analysis

3.2.1. Demographic analysis

Table (1) shows the accountants' background statistics participated in the present study, the results demonstrated that 68 male accountants participated in the present study on the other hand 26 female accountants, though the findings revealed that the majority of male accountants participated in this study. Regarding accountants' level of education, the results revealed that 20 accountants had diploma certificate, 35 accountants had bachelor's degree,

34 accountants had master's degree, 3 accountants had PhD degree and 2 accountants had other degree than listed above.

Table 1: Demographic analysis

No	**Items**	**Scales**	**Frequency**	**Percent**
1	**Gender**	**Male**	68	72.3
		Female	26	27.7
2	**Age**	20-29	12	12.8
		30-39	33	35.1
		40-49	17	18.1
		50-59	20	21.3
		60-69	12	12.8
3	**Education**	Diploma	20	21.3
		Bachelor	35	37.2
		Master	34	36.2
		PhD	3	3.2
		Other	2	2.1
		Total	94	100

3.2.2. Reliability analysis

For the purpose of items reliability, the author applied reliability statistics to examine the reliabilities, however the results showed that the Cronbach alpha's value for (General Standards of External Auditing) was .791 for nine questions, the Cronbach alpha's value for (Fieldwork Standards for External Auditing) was .765 for eight questions, the Cronbach alpha's value for (Reporting Standards for External Auditing) was .746 for nine questions, and the Cronbach alpha's value for (Corporate corruption Practices Family Businesses) was .756 for ten questions, however the results proved that all variables and questions used to measure this study were reliable since all Cronbach alpha's value were higher than 0.7.

Table 2: Reliability analysis

No	**Variables**	**Cronbach alpha**	**No of items**
1	General Standards of External Auditing	9	.791

2	Fieldwork Standards for External Auditing	8	.765
3	Reporting Standards for External Auditing	9	.746
4	Corporate corruption Practices	10	.756

IV. RESULTS

H1: There is statistically significant relationship between the general standards of external auditing and corporate corruption practices in family businesses.

Table 3: Correlations- Hypothesis 1

Correlations			
		General Standards of External Auditing	Corporate corruption Practices
General Standards of External Auditing	Pearson Correlation	1	.709**
	Sig. (2-tailed)		.000
	N	352	352
Corporate corruption Accounting Practices	Pearson Correlation	.709**	1
	Sig. (2-tailed)	.000	
	N	352	353
**. Correlation is significant at the 0.01 level (2-tailed).			

The above table shows the correlation between the general standards of external auditing and corporate corruption practices in family businesses, the result showed that the value of correlation is .709** this demonstrates that there is a positive and significant correlation between the general standards of external auditing and corporate corruption practices in family businesses.

Table 4: Coefficients-- Hypothesis 1

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.487	.188		2.584	.010
	General Standards of External Auditing	.905	.048	.709	18.785	.000
a. Dependent Variable: Corporate corruption Practices						

The author applied a simple regression analysis to examine first hypothesis which stated that (There is statistically significant relationship between the general standards of external auditing and corporate corruption practices in family businesses). The value B was found to be (.905) which is higher than.005 with P value of .000, indicated that the first hypothesis is supported.

H2: There is statistically significant relationship between the general standards of external auditing and corporate corruption practices in family businesses.

Table 5: Correlation-Hypothesis 2

Correlations			
		General Standards of External Auditing	Corporate corruption Practices
General Standards of External Auditing	Pearson Correlation	1	.470**
	Sig. (2-tailed)		.000
	N	352	352
Corporate corruption Accounting Practices	Pearson Correlation	.470**	1
	Sig. (2-tailed)	.000	
	N	352	353
**. Correlation is significant at the 0.01 level (2-tailed).			

The above table demonstrates the correlation between the general standards of external auditing and corporate corruption practices in family businesses, the result shows that the value of correlation is .470** this proves that there is a positive and significant correlation between the general standards of external auditing and corporate corruption practices in family businesses.

Table 6: Coefficients-Hypothesis 2

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.555	.148		17.250	.000
	General Standards of	.379	.038	.470	9.949	.000
	External Auditing					
a. Dependent Variable: Corporate corruption Practices						

The author applied a simple regression analysis to examine second hypothesis which stated that (There is statistically significant relationship between the general standards of external auditing and corporate corruption practices in family businesses). The value B was found to be (.379) which is higher than.005 with P value of .000, indicated that the second hypothesis is supported.

H3: There is statistically significant relationship between fieldwork standards for external auditing and corporate corruption practices in family businesses.

Table 7: Correlation- Hypothesis 3

Correlations			
		Fieldwork Standards for External Auditing	Corporate corruption Practices
Fieldwork Standards for External Auditing	Pearson Correlation	1	.589**
	Sig. (2-tailed)		.000
	N	353	353
Corporate corruption Accounting Practices	Pearson Correlation	.589**	1
	Sig. (2-tailed)	.000	
	N	353	353
**. Correlation is significant at the 0.01 level (2-tailed).			

The above table shows the correlation between fieldwork standards for external auditing and corporate corruption practices in family businesses, it shows the value of correlation is .589** this proves that there is a positive and significant correlation between fieldwork standards for external auditing and corporate corruption practices in family businesses.

Table 8: Coefficients- Hypothesis 3

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.137	.207		5.481	.000
	Fieldwork Standards for External Auditing	.724	.053	.589	13.661	.000
a. Dependent Variable: Corporate corruption Practices						

The author applied a simple regression analysis to examine third hypothesis which stated that (There is statistically significant relationship between fieldwork standards for external auditing and corporate corruption practices in family businesses). The value B was found to be (.724) which is higher than.005 with P value of .000, indicated that the third hypothesis is supported.

V. CONCLUSION

The purpose of this study was to examine how external auditing may help fight corporate wrongdoing in Kurdistan's family-run firms. Most of the people in the study's sample agree that having an external auditor who has the right kind of training and experience is crucial. The auditor's ability to spot fraud and misstatements in the financial statements is aided by valuation and a thorough inspection. The fieldwork requirements and options of the economic unit are available to the external auditor. Since the external auditor is familiar with all of the guidelines for writing the report, it is easier to achieve positive outcomes. Many multinational corporations failed because economic institutions began to accept inventive accounting methods. To test the three hypotheses generated for this study, the researcher turned to a basic regression analysis. The results showed that the first research hypothesis, which stated that "There is a statistically significant relationship between the general standards of external auditing and corporate corruption practices in family businesses of training and experience is crucial. The auditor's ability to spot fraud and misstatements in the financial statements is aided by valuation and a thorough inspection. The fieldwork requirements and options of the economic unit are available to the external auditor. Since the external auditor is familiar with all of the guidelines for writing the report, it is easier to achieve positive outcomes. Many multinational corporations failed because economic institutions began to accept inventive accounting methods. To test the three hypotheses generated for this study, the researcher turned to a basic regression analysis. The results showed that the first research hypothesis, which stated that "There is a statistically significant relationship between the general standards of external auditing and corporate corruption practices in family businesses," had the highest value, while the second research hypothesis, which stated the opposite, had the lowest value ("There is a statistically significant relationship between fieldwork standards for external auditing and corporate corruption practices in family businesses"). The results, however, showed that external auditing standards as a whole play the most beneficial role in eliminating corporate corruption practices in family firms.

REFERENCES

[1] Anwar, K. (2016). Comparison between cost leadership and differentiation strategy in agricultural businesses. Custos E Agronegocio on Line, 12(2), 212-231.

[2] Gardi, B., Hamza, P. A., Qader, K. S., Anwar, H., Hamad, D., & Anwar, G. (2021). Factors affecting the quality of financial statements on investment decision making.

[3] Faeq, D. K., Ali, B. J., & Akoi, S. (2022). The Impact of People Related TQM and CSR on Employees Job Satisfaction. *UKH Journal of Social Sciences*, *6*(1), 1-9.

[4] Hameed, A. A., & Anwar, K. (2018). Analyzing the Relationship between Intellectual Capital and Organizational Outcome: A Study of Selected Private Banks in Kurdistan. International Journal of Social Sciences & Educational Studies, 4(4), 39.

[5] Qader, K. S., Hamad, H. A., Gardi, B., Abdalla, P., Hamza, D., & Anwar, G. (2021). The role of sophisticated accounting system in organizational planning.

[6] Faeq, D. K., Zyad, K., & Hassan, R. (2022). Impact of resonant leadership in reducing workplace bullying: A case from Sulaymaniyah chamber of commerce & industry. *International Journal of Research in Business and Social Science (2147-4478)*, *11*(6), 264-276.

[7] Hamad, H. A., Qader, K. S., Gardi, B., Abdalla, P., Hamza, D., & Anwar, G. (2021). The essential variables to consider before investing in financial markets during Covid-19.

[8] Ismael, F., & Yesiltas, M. (2020). Sustainability of CSR on Organizational Citizenship Behavior, Work Engagement and Job Satisfaction: Evidence from Iraq. *Revista de Cercetare si Interventie Sociala*, *71*.

[9] Gardi, B., Hamza, P. A., Qader, K. S., Anwar, H., Hamad, D., & Anwar, G. (2021). Factors affecting the quality of financial statements on investment decision making.

[10] Ismael, F. O., Yeşiltaş, M., & Andrea, S. R. (2022). The impact of corporate social responsibility on organisational citizenship behaviour, work engagement, and job embeddedness. In *Research Anthology on Developing Socially Responsible Businesses* (pp. 1153-1165). IGI Global.

[11] Qader, K. S., Hamad, H. A., Gardi, B., Abdalla, P., Hamza, D., & Anwar, G. (2021). The role of sophisticated accounting system in organizational planning.

[12] Ismael, F., Hussein, B., Ibrahim, M. S., & Akoye, S. (2022). The mediation role of organization citizenship behaviour between employee motivation and productivity: Analysis of Pharmaceutical Industries in KRG. *International Journal of Humanities and Education Development (IJHED)*, *4*(1), 10-22.

[13] Hamza, P. A., Hamad, H. A., Qader, K. S., Gardi, B., & Anwar, G. (2021). Management of outsourcing and its relationship with hotels' performance: An empirical analysis of selected hotels in Erbil. International Journal of Advanced Engineering Research and Science, 8, 10.

[14] Hussein, B., Ibrahim, M. S., & Ismael, F. (2022). The influence of Perceived Leadership Styles on Employee Commitment: The Mediating Role of Conflict Management. *International Journal of Humanities and Education Development (IJHED)*, *4*(1), 43-60.

[15] Faraj, K. M., Faeq, D. K., Abdulla, D. F., Ali, B. J., & Sadq, Z. M. (2021). Total Quality Management And Hotel Employee Creative Performance: The Mediation Role Of Job Embeddedment. *Faraj, KM, Faeq, DK, Abdulla, DF, Ali, BJ, & Sadq, ZM (2021). Total Quality Management And Hotel Employee Creative Performance: The Mediation Role Of Job Embeddedment. Journal of Contemporary Issues in Business and Government*, *27*(1), 3838-3855.

[16] Hamad, H. A., Hamza, P. A., Gardi, B., Saeed, K., Qader, D., & Anwar, G. (2021). The influence of accounting software in minimizing business costs.

[17] Faeq, D. K., Garanti, Z., & Sadq, Z. M. (2021). The Effect of Total Quality Management on Organizational Performance: Empirical Evidence from the Construction Sector in Sulaymaniyah City, Kurdistan Region–Iraq. *UKH Journal of Social Sciences*, *5*(1), 29-41.

[18] Hamza, P. A., Othman, R. N., Qader, K. S., Anwer, S. A., Hamad, H. A., Gardi, B., & Ibrahim, H. K. (2022). Financial crisis: Non-monetary factors influencing Employee performance at banking sectors.

[19] Sadq, Z. M., Ahmad, B. S., Faeq, D. K., & Muhammed, H. O. (2020). The Effect of Strategic Planning on Entrepreneurship Strategy Requirements (The Case of Private Hospitals in Iraqi Erbil City). *International Journal of Multicultural and Multireligious Understanding*, *7*(10), 147-164.

[20] Abdalla Hamza, P., Sabir, B. Y., Qader, K., Mahmood Aziz, H., Ismeal, B., Sorguli, S., ... & Anwar, G. (2021). Global financial markets: Factors influencing the global financial

markets. *International Journal of Advanced Studies of Scientific Research*, *7*(6).

[21] Othman, B., Harun, A., Sadq, Z. M., Rashid, W. N., Abdullah, K. M., Mohammed, H. O., & Faeq, D. K. (2020). Effects of service marketing mix on umrah customer satisfaction: Empirical study on umrah traveling industry in Malaysia. *TEST Engineering and Management*, *83*, 22895-22909.

[22] Jamil, D. A., Younus, S. Q., Ismail, Z. S., Sadeq, I., Kanabi, B. J. O., Faieq, H. T., ... & Jwmaa, S. J. (2022). Investing on the Stock Exchange: determining the essential factors affecting Stock Exchange Investment.

[23] Ahmed, Y. A., & Faeq, D. K. (2020). An economic Evaluation of training and its Effect on employee performance in Building Construction Directory of Sulaimani province–Kurdistan region. *Qalaai Zanist Journal*, *5*(2), 1048-1068.

[24] Jwmaa, S. J., Kanabi, I. S., Younus, S. Q., Ismail, Z. S., Faieq, H. T., Othman, B. J., ... & Jamil, D. A. (2022). Corporative Governance in an International Context.

[25] Sadq, Z. M., Faeq, D. K., & Abdulla, D. (2021). Role of servant leadership in achieving and developing employee's career satisfaction and intention to remain with the organization: an empirical study of tourist companies in erbil city, kurdistan region of iraq. *Ecoforum Journal*, *10*(1).

[26] Mahmood, R. K., Faieq, H. T., Ismail, Z. S., Sadeq, I., Kanabi, S. Q. Y., Jwmaa, S. J., ... & Jamil, D. A. (2022). Critically evaluate the relationship between the organisational effectiveness and its international environment.

[27] Faeq, D. K. (2022). The Effect of Positive Affectivity on Creative Performance Mediating by Quality of Work Life. *QALAAI ZANIST JOURNAL*, *7*(1), 862-877.

[28] Ismeal, B. A., Aziz, H. M., Sorguli, S., Qader, K. S., Sabir, B. Y., Hamza, P. A., ... & Anwar, G. (2021). The Role of External Auditing in Reducing Creative Accounting Practices.

[29] Faeq, D. K., Ismail, Z. N., & Sadq, Z. M. (2020). The Role of Body Language on Achieving Customer Satisfaction (An empirical study of consumers' perspectives of electronic devices in the commercial centers of Sulaymaniyah Governorate-Kurdistan Region/Iraq). *International Journal on Humanities and Social Sciences,(16)*, 117-129.

[30] Anwar, G., & Shukur, I. (2015). The impact of training and development on job satisfaction: a case study of private banks in Erbil. International Journal of Social Sciences & Educational Studies, 2(1), 65.

[31] Hamad, H. A., Qader, K. S., Gardi, B., Abdalla, P., Hamza, D., & Anwar, G. (2021). The essential variables to consider before investing in financial markets during Covid-19.

[32] Faeq, D. K., Abdulla, D. F., Ali, B. J., & Akoi, S. (2021). Impact of job resources on employee green behavior: An Empirical Investigation Among Employees Work in The Tourist Companies in Erbil-City Kurdistan Region of Iraq. *The Scientific Journal of Cihan University–Sulaimaniya*, *5*(2), 115-126.

[33] Anwar, K. (2017). Analyzing the conceptual model of service quality and its relationship with guestsâ€™ satisfaction: a study of hotels in erbil. The International Journal of Accounting and Business Society, 25(2), 1-16.

[34] Hamza, P. A., Hamad, H. A., Qader, K. S., Gardi, B., & Anwar, G. (2021). Management of outsourcing and its relationship with hotels' performance: An empirical analysis of selected hotels in Erbil. International Journal of Advanced Engineering Research and Science, 8, 10.

[35] Faeq, D. K., Saleh, P. F., Hiwa, H., Ismael, A., & Nawzad, M. (2022). Purchase intention in the scope firm of corporate social responsibility. *International Journal of Research in Business and Social Science (2147-4478)*, *11*(6), 43-55.

[36] Anwar, G., & Shukur, I. (2015). the impact of recruitment and selection on job satisfaction: Evidence from private school in Erbil. International Journal of Social Sciences & Educational Studies, 1(3), 4-13.

[37] Hamad, H. A., Hamza, P. A., Gardi, B., Saeed, K., Qader, D., & Anwar, G. (2021). The influence of accounting software in minimizing business costs.

[38] Faeq, D. K. (2022). Thee role of job bullying in promoting turnover intention an exploratory study of the opinions of a sample of employees in the General Directorate of Tourism in Sulaimania, Kurdistan Region, Iraq. *Cihan University-Erbil journal of humanities and social sciences*, *6*(2), 17-26.

[39] Abdullah, M. S., Toycan, M., & Anwar, K. (2017). The cost readiness of implementing e-learning. Custos E Agronegocio On Line, 13(2), 156-175.

[40] Hamza, P. A., Qader, K. S., Gardi, B., Hamad, H. A., & Anwar, G. (2021). Analysis the impact of Information technology on Efficient tax Management. International Journal of Advanced Engineering, Management and Science, 7(9), 31-41.

[41] Faeq, D. K., & Ismael, Z. N. (2022). Analyzing the Relationships Between Organizational Justice and Job Performance. *International journal of Engineering, Business and Management*, *6*(5).

[42] Anwar, G., & Shukur, I. (2015). The Impact of Service Quality Dimensions on Students' Satisfaction. International Journal of Social Sciences & Educational Studies, 76.

[43] Aziz, H. M., Sorguli, S., Hamza, P. A., Sabir, B. Y., Qader, K. S., Ismeal, B. A., ... & Gardi, B. (2021). Factors affecting International Finance Corporation. Journal of Humanities and Education Development (JHED), 3(3), 148-157.

[44] Faeq, D. K. (2022). The importance of employee involvement in work activities to overall productivity. *International Journal of Humanities and Education Development (IJHED)*, *4*(5), 15-26.

[45] Anwar, K. (2017). The Role of Effective Leadership in Crisis Management: Study of Private Companies in Kurdistan. QALAAI ZANIST JOURNAL, 2(4), 326-338.

[46] Qader, K. S., Ismeal, B. A., Aziz, H. M., Hamza, P. A., Sorguli, S., Sabir, B. Y., ... & Gardi, B. (2021). The Effect of Human Resources Management Skills on Accounting Information Quality in Kurdistan Public Sector. Journal of Humanities and Education Development (JHED), 3(3), 131-143.

[47] Faeq, D. K., & Ismael, Z. N. (2022). Organizational Culture as a mediator between Employee Dissatisfaction and Turnover Intention.

[48] Sabir, B. Y., Qader, K. S., Hamza, P. A., Ali, B., Ismeal, S. S., Aziz, H. M., ... & Anwar, G. (2021). Analysis of Accounting-Based Measures of Expected Returns: A Study of Private SME In Kurdistan.

[49] Anwar, K. (2016). The relationship between transformational leadership characteristics and effectiveness: A case study of construction companies in Erbil. International Journal of Science Technology & Management, 5(2), 250-156.

[50] Faeq, D. K., & Ismael, Z. N. (2022). Analyzing the Relationships Between Organizational Justice and Job Performance. *International journal of Engineering, Business and Management*, *6*(5).

[51] Sorguli, S., Hamza, P. A., Ismeal, B. A., Sabir, B. Y., Aziz, H. M., Qader, K. S., ... & Gardi, B. (2021). Adaption of E-Filling of Income Tax Returns in Kurdistan.

[52] Anwar, G., & Surarchith, N. K. (2015). Factors Affecting Shoppers' Behavior in Erbil, Kurdistan–Iraq. International Journal of Social Sciences & Educational Studies, 1(4), 10.

[53] Ismael, Z. N. (2022). Project team management: the significance of various leadership approaches in work environments when managing ICT project teams. *International journal of Advanced Engineering, Management and science (IJAEMS)*, *8*(11), 1-15.

[54] Faeq, D. K., & Ismael, Z. N. (2022). Analyzing the Relationships Between Organizational Justice and Job Performance. *International journal of Engineering, Business and Management*, *6*(5).

[55] Anwer, S. A., Mohammad, A. J., Abdulrahman, B. S., Qader, K. S., Jamil, D. A., Gardi, B., & Khalid, K. (2022). Leading Project teams: The role of leadership styles in dynamic work environment.

[56] Anwar, K., & Ghafoor, C. (2017). Knowledge management and organizational outcome: A study of private universities in Kurdistan. International Journal of Social Sciences & Educational Studies, 4(2), 53.

[57] Ismael, Z. N. (2022). Emotional intelligence: Employee attitudes as a Meditation Role between creativity and Emotional intelligence. *International journal of Language, Literature and Culture (IJLLC)*, *2*(6), 16-29.

[58] Faeq, D. K., & Ismael, Z. N. (2022). Analyzing the Relationships Between Organizational Justice and Job Performance. *International journal of Engineering, Business and Management*, *6*(5).

[59] Abdulrahman, B. S., Qader, K. S., Jamil, D. A., Sabah, K. K., Gardi, B., & Anwer, S. A. (2022). Work engagement and its influence in boosting productivity.

[60] Anwar, K. (2017). Leading Construction Project Teams: The Effectiveness of Transformational Leadership in Dynamic Work Environments in Kurdistan. International Journal of Advanced Engineering, Management and Science, 3(10), 239925.

[61] Faeq, D. K. (2022). The importance of employee involvement in work activities to overall productivity. *International Journal of Humanities and Education Development (IJHED)*, *4*(5), 15-26.

[62] Ismael, F., Hussein, B., Ibrahim, M. S., & Akoye, S. (2022). The mediation role of organization citizenship behaviour between employee motivation and productivity: Analysis of Pharmaceutical Industries in KRG. *International Journal of Humanities and Education Development (IJHED)*, *4*(1), 10-22.

[63] Anwar, K., & Climis, R. (2017). Analyzing the relationship between types of advertisement and customer choice: a study of retailer stores in erbil. The International Journal of Accounting and Business Society, 25(2), 43-52.

[64] Qader, K. S., Jamil, D. A., Sabah, K. K., Anwer, S. A., Mohammad, A. J., Gardi, B., & Abdulrahman, B. S. (2022). The impact of Technological acceptance model (TAM) outcome on implementing accounting software.

[65] Ismael, Z. N. (2022). Stategic Marketing: the importance of competitive intelligence in the decision -making for strategic marketing. *International journal of teaching, learning and education (IJTLE)*, *1*(4), 6-22.

[66] Anwar, K., & Louis, R. (2017). Factors Affecting Students' Anxiety in Language Learning: A Study of Private Universities in Erbil, Kurdistan. International Journal of Social Sciences & Educational Studies, 4(3), 160.

[67] Akoi, S., Ali, B. J., Saleh, P. F., Najmalddin, B., Mustafa, R. S., Abdulmajid, M. R., & Hama, A. R. (2021). Elaborating the Characteristics that Affect Buyers in Online Shopping: The Case of Generation Z Girls in Kurdistan Region of Iraq. *Akoi, S., Jamal Ali, B., Fadel Saleh, P., Najmalddin, B., Sabah Mustafa, R., Rzgar Abdulmajid, M., & Rebwar Hama, A.(2021). Elaborating the Characteristics that Affect Buyers in Online Shopping: The Case of Generation Z Girls in Kurdistan Region of Iraq. Black Sea Journal of Management and Marketin*.

[68] Ismael, Z. N. (2022). The Causes and Effects of Quality of Brand Relationship and Customer Engagement. *International Journal of Humanities and Education Development (IJHED)*, *4*(5), 73-84.

[69] Sadq, Z. M., Ahmad, B. S., Faeq, D. K., & Muhammed, H. O. (2020). The Effect of Strategic Planning on Entrepreneurship Strategy Requirements (The Case of Private Hospitals in Iraqi Erbil City). *International Journal of Multicultural and Multireligious Understanding*, *7*(10), 147-164.

[70] Ismael, Z. N. (2022). Marketing strategy: The Influence of Corporate Social Responsibility on Brand Awareness. *International journal of Engineering, Business and Management*, *6*(5).

[71] Faeq, D. K., Ali, B. J., & Akoi, S. (2022). The Impact of People Related TQM and CSR on Employees Job Satisfaction. *UKH Journal of Social Sciences*, *6*(1), 1-9.

[72] Qader, K. S., Hamza, P. A., Othman, R. N., Anwer, S. A., Hamad, H. A., Gardi, B., & Ibrahim, H. K. (2022). Analyzing different types of advertising and its influence on customer choice. International Journal of Humanities and Education Development (IJHED), 4(6), 8-21.

[73] Faeq, D. K., & Ismael, Z. N. (2022). Analyzing the Relationships Between Organizational Justice and Job Performance. *International journal of Engineering, Business and Management*, *6*(5).

[74] Akoi, S., & Andrea, S. (2020). The determinants of the performance of the banking sector: evidence from an

emerging market. *Journal for Social Sciences (MEIJSS)*, *2*(4), 192-202.

[75] Faeq, D. K., Abdulla, D. F., Ali, B. J., & Akoi, S. (2021). Impact of job resources on employee green behavior: An Empirical Investigation Among Employees Work in The Tourist Companies in Erbil-City Kurdistan Region of Iraq. *The Scientific Journal of Cihan University–Sulaimaniya*, *5*(2), 115-126.

[76] Sabah, K. K., Anwer, S. A., Mohammad, A., J., Abdulrahman, B. S., Qader, K. S., … & Jamil, D. A. (2022). Stock investment: Factors influencing stock exchange in banking sector.

[77] Ali, B. J., Akoi, S., Saleh, P. F., & Sardar, Z. (2021). Factors shaping customer satisfaction with residential flats: Evidence from Sulaymaniyah City. *Jamal Ali, B., Akoi, S., Fadel Saleh, P., & Sardar, zhilwan.(2021). Factors Shaping Customer Satisfaction with Residential Flats: Evidence from Sulaymaniyah City. Black Sea Journal of Management and Marketing*, *2*(2), 1-12.

[78] Faeq, D. K., & Ismael, Z. N. (2022). Organizational Culture as a mediator between Employee Dissatisfaction and Turnover Intention.

[79] Ali, B. J., Akoi, S., Saleh, P. F., & Sardar, Z. (2021). Factors shaping customer satisfaction with residential flats: Evidence from Sulaymaniyah City. *Jamal Ali, B., Akoi, S., Fadel Saleh, P., & Sardar, zhilwan.(2021). Factors Shaping Customer Satisfaction with Residential Flats: Evidence from Sulaymaniyah City. Black Sea Journal of Management and Marketing*, *2*(2), 1-12.

[80] Jamil, D. A., Sabah, K. K., Gardi, B., & Adnan, S. (2022). The mediation role of organizational culture between employee turnover intention and job satisfaction.

[81] Akoi, S., Ali, B. J., Saleh, P. F., Najmalddin, B., Mustafa, R. S., Abdulmajid, M. R., & Hama, A. R. (2021). Elaborating the Characteristics that Affect Buyers in Online Shopping: The Case of Generation Z Girls in Kurdistan Region of Iraq. *Akoi, S., Jamal Ali, B., Fadel Saleh, P., Najmalddin, B., Sabah Mustafa, R., Rzgar Abdulmajid, M., & Rebwar Hama, A.(2021). Elaborating the Characteristics that Affect Buyers in Online Shopping: The Case of Generation Z Girls in Kurdistan Region of Iraq. Black Sea Journal of Management and Marketin*.

[82] Sadq, Z. M., Ahmad, B. S., Faeq, D. K., & Muhammed, H. O. (2020). The Effect of Strategic Planning on Entrepreneurship Strategy Requirements (The Case of Private Hospitals in Iraqi Erbil City). *International Journal of Multicultural and Multireligious Understanding*, *7*(10), 147-164.

[83] Akoi, S. M., & Yesiltas, M. (2020). The impact of human resource development (Hrd) practices on organizational performance: the mediating role of human capital. *Revista de Cercetare Si Interventie Sociala*, *70*, 90.

[84] Jamil, D. A., Sabah, K. K., Anwer, S. A., & Qader, S. (2022). The role of external auditing in reducing creative cost practical in agricultural businesses.

[85] Saleh, P. F., Ali, B. J., Akoi, S., Najmalddin, B., Ali, R. S., & Anwar, G. (2021). Factors affecting the Success of Female Entrepreneurs in Kurdistan. *International journal of Engineering, Business and Management (IJEBM)*, *5*.

[86] Faeq, D. K. (2022). A Mediated Model of Employee commitment: The Impact of Knowledge Management Practices on Organizational Outcomes.

[87] Ali, B. J., Saleh, P. F., Akoi, S., Abdulrahman, A. A., Muhamed, A. S., Noori, H. N., & Anwar, G. (2021, May). Impact of Service Quality on the Customer Satisfaction: Case study at Online Meeting Platforms. In *Ali, BJ, Saleh, Akoi, S., Abdulrahman, AA, Muhamed, AS, Noori, HN, Anwar, G.(2021). Impact of Service Quality on the Customer Satisfaction: Case study at Online Meeting Platforms. International journal of Engineering, Business and Management* (Vol. 5, No. 2, pp. 65-77).

