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Strategies for measuring and controlling business risks and their role in improving audit quality and increasing tax revenue (Empirical study in a companies listed in the Iraq Stock Exchange)

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Abstract
The current research aims to identify impact the business risks on quality of the audit profession, which was achieved under the work of the auditor. This research attempts to find mechanisms and methods of work that help create an appropriate work environment and climate, in addition to raising the level of performance for the proper functioning of the auditor's work and increasing the tax revenue. The research was empirical in companies listed in the Iraq Stock Exchange; It correspond with the objectives and hypotheses of the research. A set of appropriate statistical methods were used for this purpose. The most important conclusion was strategies for measuring and controlling business risks can help improve audit quality and increase tax revenue in the Iraqi business environment.

Keywords *controlling business risks, audit quality, tax revenue*

I. INTRODUCTION

The auditor plays an important role in the business environment of the contemporary business environment, where multiple parties depend on the services they provide in making decisions related to these organizations and their work. Therefore, quality of performance of auditor focuses of many studies and legislation, issued by professional organizations with the aim of maintain the quality. On the other hand, due to the difficulty of observing the quality of professional performance in auditing, the studies that dealt with this topic have relied on many factors that are considered determinants of quality, or alternatives to them, such as the size or reputation of the audit office, or whether it is exposed to many cases of litigation, or on the basis of the duration Connecting with the customer, in a way that highlights the multifaceted nature of the audit quality and the impact of this on increasing profits and thus increasing tax revenue.

II. RESEARCH METHODOLOGY

Research problem:

There are many aspects associated with business risks that cause them to affect many determinants of the quality of auditor's professional performance. Which requires giving it special attention, in a way that can be identified and controlled, so as to raise the level of quality of services provided by the auditor? Meeting professional standards, or providing a sound opinion on the client's financial statements, may not be a sufficient criterion for judging the auditor in the event he is exposed to litigation or damages his reputation. The research problem can be expressed through the following question: What is the role of strategies for measuring and controlling business risks in improving audit quality and increasing tax revenue?

Research importance :

Research importance comes impact the business risks in developing the quality of the audit profession. This is achieved by measuring the risks of the auditor’s work and their impact on the quality of the audit profession and the increase in tax revenue, as well as by emphasizing the importance of expanding the application of this concept in the Iraqi environment, and benefiting from it in developing accounting practice and developing the audit profession, thus achieving the quality of the audit profession.

Research Objectives:

The research aims to identify the impact of business risks on the quality of the audit profession, which has been achieved in light of the auditor’s work from the point of view of workers in accounting and auditing offices. on the other hand, the research attempts to find mechanisms and methods of work that help create an appropriate work environment and climate, in addition to raising the level of performance for the proper functioning of the auditor's work and increasing tax revenue

Research hypothesizes:

The hypothesizes as follows:

1. The strategies for measuring and controlling business risks help in improving audit quality.

2. The strategies for measuring and controlling business risks help in increasing the tax revenue.

Research community and sample:

The research community is represented by the companies listed in the Iraq Stock Exchange, for financial year ending on 12/31/2021.

III. THE THEORETICAL ASPECT OF THE RESEARCH

Concept of strategies for measuring and controlling business risks:

Given the importance of business risks in light of the contemporary environment for doing business, there is a set of strategies that measure and control business risks in auditing, by dividing them into strategies related to measuring business risks, and strategies related to controlling these risks (Colbert, et.al., 2006:55).

As for the strategies for measuring business risks, there a set of proposed strategies for measuring business risks, which are as follows: (Houston, 2019:76)

1. Inevitable risk strategy: This strategy measures the probability that the financial statements contain material errors before carrying out the audit process, and in light of imposing the stability of other factors, the auditors respond to the higher degree of inevitable risks by exerting more effort, which leads to an increase in the probability of discovering material errors (Eimear & Shields, 2013:25).

2. Fraud strategy: Fraud means committing misrepresentation, which is differs from error in terms of the intention to commit this mistake, and that distinguishing between intentional misrepresentation and error is one of the difficult matters, especially in the areas of accounting that have personal judgment. Many studies have focused on four independent variables of fraud affects business risks (Zagreb, 2109:221).

3. The restricted auditor’s opinion strategy: The auditor aims to maximize his economic benefit function, which includes financial revenue achieved by retaining existing clients and trying to attract other clients, expanding the

scope of services, as well as non-financial revenue achieved through the auditor's ability to maintain his professional name and reputation (Bonner). , 2018:74).
4. Financial distress strategy: There is a wide range of measures used in auditing fees studies, such as financial leverage, rate of revenue on investment, history of losses and quick liquidity ratio, and it has been proven that these measures are associated with the possibility of the company being audited entering into financial distress or actually entering it. Therefore, these scales are expected to be appropriate for measurement, and many studies in this field have covered a wide range of time (Eimear & Shields, 2013:25).
5. Auditor change strategy: This strategy is based on the fact that the company will change the auditor to hide problems made by the current auditor, and threatens to disclose them in the report. There are two reasons for changing the auditor, the first is the desire to increase the quality of the audit process, and the second is to replace and change the auditor who threatens not to cooperate with the customer (Zagreb, 2109:221).

As for business risk control strategies, there are four types of strategies to counter the increasing exposure of auditors to business risks. These strategies are as follows:
1. The strategy of the role of professional guidance in making legal decisions: There is an agreement between the American Society of Certified Public Accountants, the Securities Exchange Commission, and most courts, that there are different views on the role of professional standards in facing business risks, as the Society defends the special view , that professional responsibility should be judged by generally accepted accounting principles, and generally accepted auditing standards (Khorana & Raman, 2016: 480).
2. The strategy of the response and reactions of the accounting and auditing offices: As a result of the increasing business risks and lawsuits, in addition to the threat of legal liability, the accounting and auditing offices must take many means and methods aimed at reducing that responsibility and expected legal commitment, and perhaps the most prominent of these means And Methods The auditors enjoy independence and impartiality, and understand the nature of the client's activities and business while maintaining the confidentiality of relationships and others (Bell, et.al., 2012:98).
3. The strategy of emphasizing the need for reform in the legal system: the demands for compensation against the auditors have increased to an unbelievable degree. In fact, the recovery of the value of the losses resulting from the work of these auditors has exceeded the limit to the extent that they were unable to pay that compensation either from their own resources or through Professional insurance coverage. The profession has entered into a challenge against the principle of shared responsibility (Huss, 2019:18).
4. The strategy for determining the aspects of the auditor's defense in the face of lawsuits: In order for the audit client to sue the auditor, there must be several things that represent an obligation on the client and the burden of proof falls on him, as they represent the basic and latent requirements for filing lawsuits, where the plaintiff must clarify the type The relationship between the auditor and the plaintiff, in the sense of an apparent or implied contractual relationship (Bell, et.al., 2012:98).

The concept and importance of audit quality:

The quality of the audit is the characteristics that must be characterized by the accounting information or the rules to be adopted in order to assess the level of the quality of the audit. Determining the totality of the characteristics related to the accounting information helps those in charge of setting accounting standards, history of losses and quick liquidity ratio, and it has been proven that these measures are associated with the possibility of the company being audited entering into financial distress or actually entering itand also helps the officials in evaluating the accounting information (Palouse & Schulz, 2010:11).

The quality of the audit takes place after the implementation of the accounting operations, as the discovery of errors and fraud and the control of the accounting data represents the basic work of the auditor, that is, verifying the integrity of records and data and preserving the company's assets. How to implement the various activities, so it became an effective means of advice and guidance for those who work in the organization in order to improve their performance, and the delivery of information to the administration and guidance by the recognized means and tools through documentary, accounting and technical review (Zagreb, 2109:221).

Focusing on the importance of the financial statements, as a primary source for obtaining the necessary accounting information for decision-making, in relation to fund investment operations. In order to achieve this, the accounting information must be characterized by a set of characteristics, which represent the criteria by which the degree of its quality is determined (Anderson, et.al., 2012:256).

The international auditing standards also talked about the determinants of audit quality, through the characteristics standards, which include the characteristics of companies and individuals who perform audit work. 1110 indicated that the audit manager should relate to an administrative level within the company that allows the audit activity to carry out its responsibilities, and standard 1210, which bears the name of ingenuity, indicated that the auditor must possess the knowledge, skills and competence required to perform his duties (Dendron, 2012:14).

Standard (220) on quality control is also applied to audit work. This standard sets out the objectives and policies of quality control in auditing offices. It also includes items related to accepting and maintaining customers. These articles indicated that the audit office must carry out evaluations for potential customers, as well as review their relationship With existing clients on an ongoing basis, and the office, when deciding to accept the client or maintain the relationship with him, must take into account the extent of independence and ability to serve the client appropriately, as well as take into account the honesty, credibility and trust enjoyed by the client's management (Anderson, et.al. ,2012:257).

The impact of business risks on audit programs and increasing tax revenue:

Although business and audit risks overlap in some situations, there are other situations where there is no overlap. In situations in which the audited company fails, and the auditor is exposed to the risks of litigation from shareholders and creditors, and whether the litigation succeeds or not, it will affect the auditor, as a result of his incurring legal costs, as well as the costs of negative impact on his professional reputation, and for this the auditor will always seek to compensate for those costs and other elements of other costs (Anderson, et.al., 2012:256), and the most important stages in which these risks occur can be clarified, as follows: (Huss, 2019:18-20)

1. Pre-acceptance stage of the audit process: At this stage, the auditor assesses the level of business risks that he may face as a result of his conduct, or his association with reviewing the financial statements of the client company, and in light of this, he determines the fees that he is expected to receive, but it is expected that The auditor avoids dealing with high-risk clients, regardless of the level of their fees, as merely agreeing to audit the financial statements of these clients exposes him to legal accountability in the short or long term (Barron, 2011:451).
2. The stage of accepting the assignment of the audit process: In this stage, if an office makes some kind of assessment of the level or volume of business risks at the level of each client, the fee rates that will be used when issuing claims for clients can be adjusted in proportion to the estimated level of Business risks, provided that the largest rates are used for clients with higher business risks, which leads to an increase in the degree of business risks (Dendron, 2012:14).
3. The stage of planning the audit process: The auditors do not provide varying levels of assurance through their professional opinion related to the audit process, and accordingly, the level of confidence they provide should not be affected in the light of business risks, but the opinion says that changing the size of audit procedures within Minimum limits required by generally accepted auditing standards in response to business risks are permissible (Kevin, et.al., 2006:712).
4. The stage of implementation of the audit process: At this stage, business risks are taken into account when determining the size of the audit procedures to be implemented to complete the audit process at an acceptable level, which is consistent with the generally accepted auditing standards (Dendron, 2012: 14).
5. The stage of evaluation of the audit process: At this stage or after preparing the report, auditors face the multiple real and direct dimensions of business risks, as they are exposed to two types of difficulties: material losses and moral damages, which are material losses that arise from two main sources, namely lawsuits and penalties. Disciplinary, either moral damages arising from the possibility of the auditor losing his professional reputation (Beaulieu, 2011:88).

IV. THE PRACTICAL SIDE OF THE SEARCH

Research sample and statistical methods used:

Research sample is a companies listed in the Iraq Stock Exchange, including administrators, the researcher choses (52) individual persons. Questions were distributed and represents a ratio of (96.15 %). The questionnaire was also divided into two fields, the first field explains the relationship between strategies for measuring and controlling business risks and the quality of audit, and it consists of (10) paragraphs. As for the second field , it deals with strategies for measuring and controlling business risks and tax returns, and it consists (6) items .Table No. (1) shows explain relatively large, correlation coefficient, corrected correlation coefficient and Sig. value, as follows:

Table (1): relatively large, correlation coefficient, corrected correlation coefficient and Sig. value

title	No. paragraphs	Correlation coefficient	Corrected correlation coefficient	Sig. value
The relationship between business risk measurement and control strategies and audit quality	**10**	**0.828**	**0.686**	**0.000**
The relationship between the strategies for measuring and controlling business risks and the tax revenue	**10**	**0.808**	**0.652**	**0.000**
Sum of paragraphs	**20**	**0.818**	**0.669**	**0.000**

Source: researcher

Table No. (2) explain coefficient of Cronbach's alpha method, as follows:

Table (2): coefficient of Cronbach's alpha method

Axis title	No. items	coefficient of Cronbach's alpha
Relationship between business risk measurement and control strategies and audit quality	**10**	**0.872**
Relationship between the strategies for measuring and controlling business risks and the tax revenue	**10**	**0.816**
Sum of paragraphs	**20**	**0.844**

Source: researcher

(SPSS v. 23) was used to analysis's data. Arithmetic mean was calculated in order to find out how high or low the responses of the study personnel to each of the basic research variables phrases, in addition, the standard deviation was used to identify the extent of the deviation of the study personnel’s responses.

Testing hypotheses of research:

Testing firsts hypothesis:

It prefer to: (Strategies for measuring and controlling business risks help improve audit quality), the Mean, Standard deviation, T value and Sig. value for 1st hypothesis as follows:

Table (3): Mean, Standard deviation, T value and Sig. value for 1st hypothesis

No.	Paragraph	Mean	Standard deviation	T value	Sig. value
1	Strategies for measuring and controlling business risks help in maximizing the auditor's economic benefit	4.332	0.435	27.124	0.000
2	Strategies for measuring and controlling business risks help in achieving financial revenue by retaining existing customers	4.003	0.455	25.567	0.000
3	The strategies for measuring and controlling business risks help in achieving financial revenue and attracting new customers	3.818	0.389	19.886	0.000
4	Through strategies for measuring and controlling business risks, non-financial revenue can be	3.556	0.563	22.676	0.000

	achieved through the auditor's ability to maintain his professional name and reputation.				
5	Strategies for measuring and controlling business risks help in issuing an appropriate opinion on the financial statements	4.112	0.534	26.451	0.000
6	Strategies to measure and control business risks help expand the range of services provided	3.886	0.321	18.997	0.000
7	Strategies to measure and control business risks reduce the likelihood of auditors being held accountable	3.887	0.415	15.774	0.000
8	Strategies for measuring and controlling business risks reduce losses to existing and potential customers	4.213	0.334	16.667	0.000
9	Strategies for measuring and controlling business risks reduce the auditor's accusation of negligence, lack of care and negligence	3.664	0.665	32.139	0.000
10	The strategies for measuring and controlling business risks help reduce the audit risk that the auditor is exposed to when he fails to be conservative in his report	3.544	0.442	22.786	0.000
Sum		3.902	0.455	22.807	0.000

Source: researcher

The first paragraph (The strategies for measuring and controlling business risks help in maximizing the auditor's economic benefit) achieves mean (4.332) with a S.d.. (0.435) , t's value was (27.124) .While the paragraph (strategies to measure and control business risks help in achieving financial returns by retaining existing customers), it obtained an achieves mean (4.003) with a a S.d.. (0.455) , t's value was (25.567), Whereas, the paragraph (the strategies for measuring and controlling business risks) It helps in achieving financial returns by attracting new customers) it achieves mean (3.818) with a a S.d.. (0.389) , t's value was (19.886). Also, the paragraph (through strategies for measuring and controlling business risks, non-financial returns can be achieved through the auditor’s ability to maintain his professional name and reputation) achieves mean (3.556) with a a S.d.. (0.563) , t's value was (22.676), and that paragraph (Strategies for measuring and controlling business risks help in issuing an appropriate opinion on the financial statements achieves mean (4.112) with a S.d.. (0.563) , and a t's value was (22.676). Either paragraph (Strategies for measuring and controlling business risks help in expanding the range of services provided) got an arithmetic mean (3.886) with a a S.d.. (0.321) , t's value was (18.997), while the paragraph (Strategies for measuring and controlling business risks reduces the chances of exposure the references for judicial accountability) achieves mean (3.887) with a S.d.. (0.415) , t's value was (15.774), and the paragraph (Strategies for measuring and controlling business risks reduce losses to current and prospective clients) obtained an arithmetic mean (4.213) with a S.d.. (0.334) , t's value was (16,667). And the paragraph (strategies of measuring and controlling business risks reduce accusing the auditor of negligence, lack of care and negligence) achieves mean (3.664) a S.d.. (0.665) , t's value was (32.139), And the paragraph (Strategies for measuring and controlling business risks help reduce the audit risks that the auditor is exposed to when he fails to be conservative in his report) achieves mean (3.544) a S.d.. (0.442) , t's value was (22.786), and therefore the general average reached for this hypothesis (3.902) with a a S.d.. (0.455) , t's value was (22.807), which is greater than its tabular value. Thus, this hypothesis has been proven by maximizing the auditor’s economic benefit and achieving financial returns by retaining existing customers, as the strategies for measuring and controlling business risks help In achieving financial returns and attracting new customers, and through strategies for measuring and controlling business risks, non-financial returns can be achieved through the auditor’s ability to maintain his professional name and reputation, as well as issuing an appropriate opinion on the financial statements, as the strategies for measuring and controlling business risks help in expanding The scope of the services provided, reducing the possibility of the auditor being subjected to judicial accountability, as well as reducing the audit risk that the auditor is exposed to when he fails to be conservative in his report.

Testing 2nd hypothesis:

Its refers to: (Strategies for measuring and controlling business risks help in increasing the tax revenue), Mean, Standard deviation, T value and Sig. value for 1st hypothesis, as follows:

Table (4): Mean, Standard deviation, T value and Sig. value for 2nd hypothesis

No.	Paragraph	Mean	Standard deviation	T's value	Sig. value
1	Through strategies for measuring and controlling business risks, Help increase trust with management and tax assessors	3.523	0.537	18.124	0.000
2	Tax awareness is a basic necessity for the taxpayer when implementing strategies to measure and control business risks	4.325	0.431	27.673	0.000
3	Tax awareness is a basic necessity for tax administration when implementing strategies to measure and control business risks	4.004	0.412	19.896	0.000
4	Strategies for measuring and controlling business risks reduce the taxpayer's lack of tax awareness	3.816	0.667	28.612	0.000
5	Awareness of tax should implementing strategies to measure and control business risks	4.214	0.531	23.998	0.000
6	Governmental directorates role educating for tax importance budgeted when implementing strategies to measure and control business risks	3.553	0.652	17.203	0.000
7	Strategies for measuring and controlling business risks help in instructions concerned of tax in presses and magazines.	3.654	0.439	20.782	0.000
8	Program the taxes implementing strategies to measure and control business risks	3.886	0.543	22.453	0.000
9	Strategies for measuring and controlling business risks help in motivation taxpayer for performances and its voluntarily.	4.312	0.344	19.786	0.000
10	Strategies to measure and control business risks help in spreading tax awareness among members of society that can help reduce cases of tax evasion	3.662	0.387	15.104	0.000
Sum		3.895	0.494	21.363	0.000

Source: researcher

The first paragraph refers to (Through strategies for measuring and controlling business risks, Help increase trust with management and tax assessors) achieves mean (3.523) a S.d. (0.537) and a t's value (18.124), either the paragraph (Tax awareness is a basic necessity for the taxpayer when implementing strategies to measure and control business risks), achieves mean (4.325) a S.d. (0.431) and a t's value (27,673). The paragraph (awareness is considered tax is a basic necessity for tax administration when applying strategies for measuring and controlling business risks) achieves mean (4.004) a S.d. (0.412) and a t's value (19.896). The paragraph (Strategies for measuring and controlling business risks reduce the taxpayer's lack of tax awareness) achieves mean (3.816) a S.d. (0.667) and a t's value (28.612), And the paragraph (Awareness of tax should implementing strategies to measure and control business risks) achieves mean (4.214) a S.d. (0.531) and a t's value (23.998), either paragraph (Governmental directorates role educating for tax importance budgeted when implementing strategies to measure and control business risks) achieves mean (3.553) a S.d. (0.652 and a t's value (17.203). While the paragraph (Strategies for measuring and controlling business risks help in instructions concerned of tax in presses and magazines) achieves mean (3.654) a S.d. (0.439) and a t's value (20.782) , and that the paragraph (Program the taxes implementing strategies to measure and control business risks) achieves mean (3.886) a S.d. (0.543) and a t's value (22.453). Also, the paragraph (Strategies for measuring and controlling business risks help in motivation taxpayer for performances and its voluntarily) achieves mean (4.312) a S.d. (0.344) and a t's value (19,786), and that paragraph (Strategies for measuring and controlling business risks help spread tax awareness among members of society that can help reduce cases of tax evasion) achieves mean (3.662) a S.d. (0.387) and a t's value for ths sample (15.104).

Accordingly, the general average of this hypothesis was (3.895) with a S.d. of (0.494) and a t's value (21.363), which is through strategies for measuring and controlling business risks, Help increase trust with management and tax assessors, tax awareness is a basic necessity for the taxpayer when implementing strategies to measure and control business risks, and tax awareness is a basic necessity for tax administration when implementing strategies to measure and control business risks, and strategies for measuring and controlling business risks reduce the taxpayer's lack of tax awareness. A wariness of tax should implementing strategies to measure and control business risks, governmental directorates role educating for tax importance budgeted when implementing strategies to measure and control business risks, strategies for measuring and controlling business risks help in instructions concerned of tax in presses and magazines and program the taxes implementing strategies to measure and control business risks.

V. CONCLUSIONS AND RECOMMENDATIONS

Conclusions :

1. There is a set of strategies that measure and control business risks in auditing, by dividing them into strategies related to measuring business risks, and strategies related to controlling these risks.

2. In order for the audit client to sue the auditor, several matters must be available that represent an obligation on the client and the burden of proof falls on him, as they represent the basic and latent requirements for filing lawsuits against the person charged with the audit process.

3. The quality of the audit is carried out after the implementation of the accounting operations, as the discovery of errors and fraud and the control of accounting data represents the basic work of the auditor, that is, verifying the integrity of records and data and preserving the company's assets.

4. Although business risks and audit risks overlap in some situations, there are some other situations in which there is no overlap. In situations where the audited company fails, the auditor is exposed to the risks of litigation from shareholders and creditors.

5. Strategies for measuring and controlling business risks can help improve audit quality and increase tax revenue in the Iraqi business environment

Recommendations:

1.The necessity of measuring and controlling business risks by focusing on strategies related to measuring business risks, and strategies related to controlling these risks.

2. It is necessary that there is an obligation on the client and is on the evidence in order to establish the rights between the two parties to demonstrate the legality of filing lawsuits against the auditor.

3. Carrying out the operations of discovering various cases of errors and fraud, in addition to controlling the accounting data, which represent the core of the control process and are an important basis for its quality.

4. The observer must understand both business risks and auditing in all situations, with the need to find overlap in cases where the audit and audit fail in order to litigation from the press..

5.Compliance and application of standards of ethical and professional behavior by auditors with extreme caution and accuracy, with the need to adhere to honesty as well as integrity, as well as the application of all requirements of independence in addition to impartiality..

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