



The impact of time management on activating the professional skepticism of the auditor

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Abstract. The research aimed to identify the role of time management in activating and achieving professional skepticism for auditors and applying it in some auditing offices in Baghdad, to raise the quality of auditors' judgments, with the increasing pressures on the profession of auditors and the quality of the auditing process as a whole, there is a continuous need to rationalize the decisions of auditors' report users, as international accounting standards emphasized the need to direct continuous inquiries about information in auditor practices, which makes professional skepticism one of the important tools of the auditing profession, the research community was selected for a group of auditors in the Iraqi environment where the sample for the research community was (45) licensed audit offices in Baghdad with certificates of certified public accountant (accountant), and the research used a questionnaire form that was distributed to them, which is a tool for collecting data that is consistent with the research objectives, and (39) were retrieved, but (6) questionnaires were not used from the research sample, and the descriptive analytical approach was used based on the (SSPS) program to analyze the results of the answers. One of the most important results of the research is that managing the activities and work of auditors at a planned and organized time contributes to completing their tasks effectively and reduces time pressure and allows By practicing professional skepticism, which improves the reputation of the profession, and among the research recommendations is the need for audit offices to pay attention to educational courses for auditors, which include consolidating the conviction of the importance of time management and getting rid of false arguments that lead to wasting time when practicing professional skepticism. The researcher also recommended the need to urge auditors to pay attention to professional skepticism in all stages of the auditing process. To achieve the objectives of the research, it was divided into four chapters. The first chapter included the methodology and previous studies, while the second chapter included the theoretical aspect of the research, while the third chapter included the practical aspect of the research, and finally the fourth chapter included the most important recommendations and conclusions.

Keywords. Time management, professional skepticism, audit quality, auditors' judgment, decision rationalization

Research Methodology and Previous Studies

First: Research Methodology

1- Research Problem:

With the increasing pressure on the auditing profession to issue quality reports on time, time is considered an important element that affects the auditing process no less important than other elements, as time management is considered one of the most important pillars that help practice professional skepticism and is one of the requirements for performing the auditing process, because most auditing offices do not give enough importance to professional skepticism in anticipation of them wasting time, as the research problem lies in the following main question: Is there a statistically significant moral influence relationship between time management and professional skepticism of the auditor? And the following sub-questions branch out from it:

A- (Is there a statistically significant moral influence relationship between time pressure and professional skepticism of the auditor?).

B- (Is there a statistically significant moral influence relationship between time planning and professional skepticism of the auditor?).

C- (Is there a statistically significant moral influence relationship between time organization and professional skepticism of the auditor?).

2- The importance of the research:

Given the importance of time management in light of the tremendous developments and changes in the work environment in an accelerating manner, and the lack of interest of audit offices in the field of activating the practice of professional skepticism due to the pressures of the time factor, this affects the quality of the auditor's report in terms of showing fundamental errors and manipulation by management and reporting them in his report, the research gains importance by clarifying the role of time management in activating the practice of professional skepticism for audit offices in Baghdad.

3- Research objectives:

The research aims to achieve a main objective, which is the extent to which it is possible to prove the role of time management in activating the practices of professional skepticism for the profession of auditor, as well as identifying a cognitive framework for the importance of time management and practices of professional skepticism in the profession of auditor and identifying time wasters in appropriate ways.

4- Research Hypothesis:

Through the research problem, a main hypothesis for the research can be developed, the content of which is (There is a statistically significant moral effect between time management and activating the role of professional skepticism for the auditor.

A- (There is a statistically significant moral effect relationship between time pressure and professional skepticism for the auditor).

B- (There is a statistically significant moral effect relationship between time planning and professional skepticism for the auditor).

C- (There is a statistically significant moral effect relationship between time organization and professional skepticism for the auditor).

Figure (1): Default search chart

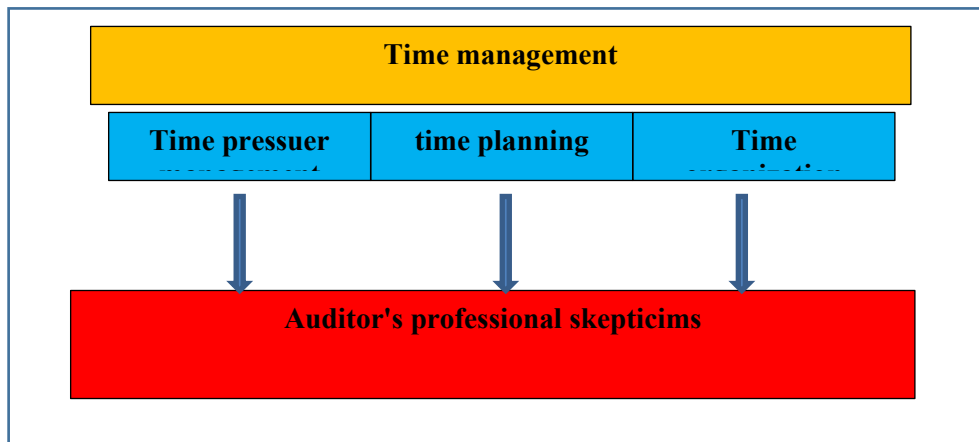


Figure: Prepared by the researcher based on the research variables.

Second: Previous studies:

1- Study: Ghani & Zandi, 2022 "Effects of Knowledge, Time Pressure and Personality on Professional Skepticism among Government Auditors"

One of the most important objectives that the study sought to achieve is the extent to which it is possible to demonstrate the relationship and impact of knowledge and the effects of time pressure on professional skepticism practices in the government auditor profession. The study took the study community as a group of auditors working in the Malaysian government, and questionnaire forms were distributed to them, the number of which was (258), as the research results concluded that there is no impact of knowledge on the practices of the audit process and there are influential factors, including professional skepticism.

The study recommended that government agencies regulating the government audit profession in Malaysia take the necessary measures that help activate the role of time pressure in activating professional skepticism in the government auditor profession to enhance the independence of the government auditor, as the study contributed by referring to the subjective reasons for choosing an important topic that contributes to identifying the existing literature to identify the factors affecting professional skepticism.

2- Study: Jabbar, 2022, Master's thesis entitled: "The impact of the time constraint on the practice of professional skepticism and its reflection on the quality of the auditor's performance in Iraq". The study aimed to demonstrate the impact of the time constraint factor and determine its importance in terms of the applications of the auditor's work and to address from a cognitive perspective the concept and definition of professional skepticism in the nature of the practices of the auditing profession, and to demonstrate the extent of the effectiveness of enhancing the status of the time constraint in the nature of the application of professional skepticism in his work and the extent of its reflection on the quality of performance of the auditor's work.

Among the most important results reached by the study are a set of conclusions, including assigning the auditor to prepare an audit program that hinders some tasks, including providing sufficient evidence because the time constraint is not consistent with the auditor's scheduled time to perform the audit process, which negatively affects the audit results when expressing a neutral technical opinion. The results of the statistical analysis to measure the relationship between the time constraint and the practice of professional skepticism of the auditor and its impact showed that the study recommended the necessity of auditors' commitment to following

methods of inquiry that contribute to the application of professional skepticism in auditing financial statements to enhance good judgment in the auditor's opinion.

Theoretical aspect

□ Independent variable: Time management

First: The concept and importance of time management:

Time management has been defined by many researchers as "the art and science of rationalizing the use of time, and investing time effectively. It is a process based on planning, organization, guidance and control."

Types of time are generally divided into: Creative time, which specializes in a group of functions including planning, thinking and analysis, and helps organize work and evaluate the level of achievement. It is noted that many administrative activities practice this type of time, and this type of time faces the shortcomings of a logical scientific method. Preparatory time, which includes the period of time preceding the work and is called preparatory, and this time may be spent collecting certain information or facts or preparing equipment, halls, machines or important office supplies before starting to implement the work.

Finally, productive time represents this type of time, the period of time taken to implement the work that was planned in the creative and preparatory time, and to increase the effectiveness of time utilization, the administrator must balance the time spent in production or implementation of the work and the time spent in preparation and creativity, as it is known that the time available to everyone is limited to a certain limit, and hence the process of balance is necessary to ensure optimal utilization of all available resources, including the time element, and productive time is generally divided into two main sections: normal, non-emergency or programmed production time and abnormal, emergency, or non-programmed production time (Suwaisi and Balhaj, 2019: 309).

The importance of time management can be summarized as an important criterion that reflects the extent of the success of the operations implemented by individuals and their consistency with achieving goals, as time management helps the individual understand the needs and requirements of those around him and links each task to a goal that the individual seeks to achieve because wasting time causes anxiety and distraction at work and loss of focus (Hussein, 2020: 443).

Second: The impact of time management on the characteristics and personality of the auditor:

The factors that affect the personality and independence of the auditor's work:

1- Time pressure: The independence of the auditor means a neutral opinion or the auditor's report is not subject to the will of the management of the economic unit subject to auditing, meaning the auditor's ability to work objectively and honestly, so that he does not hide the facts or provide information that is not similar to reality and has an independent position because independence is an indicator of the auditor's performance and he performs his work correctly, as time pressure affects the auditor's performance and the auditor's efficiency may decrease because time pressure leads to the auditor feeling tense and confused and the auditor's fear of not fulfilling his obligations towards the management to complete his profession on time, and thus it may negatively affect the auditor's independence (Jabbar, 28: 2023).

Many accountants do not know how they spend their time at work, so we find a huge difference between what they actually do and what they want to do. If what they want to do takes 90%,

we find that what they actually do achieves only 10% of what they want to do from activities. This in turn indicates the importance of recording and analyzing time, knowing how time is spent at work, and how much time each activity needs. Accurate information in analyzing and recording time and accurately defining problems and time wasters, then helps in proper planning for spending time. We need to analyze and record time twice or three times a year, or at least once a year according to your time data and the type of your activity. Types of time recording: The daily time log focuses on the time specifically and the type of activity with the activities arranged in order of importance. The monthly log focuses on the start and end time, date, place, and how the activity is spent alone or in a group, then the type of activity and its importance. Time summary record: It mentions the type of activity and the total time allocated to it during the year, with the percentage of time it took from the percentage of the whole year, then comparing the importance with the percentage of time allocated to it, correcting the percentage if it turns out that it deserves more or less (Ibrahim, 2020: 163).

2- Time planning: Planning is the thing that all administrative and leadership work begins with, as rational advance preparation is the guide that shows a person where he should go and how he can get there in the right direction. Inappropriate planning is the main reason for poor time management because without effective time planning, the factors affecting its waste cannot be eliminated. (Al-Saeed, 2019: 30) Many people like to work more than they can because they think about the speed of accomplishment, but this does not necessarily mean that it is right, and the secret to that is that people have an instinct to love accomplishment and finish tasks quickly and see the fruit immediately, and work satisfies this instinct unlike planning and thinking, as its results are not direct and are not felt except after a while. Unplanned work takes more time than it deserves, unlike planned work, which takes the least amount of time possible for this work, and time wasters are frequently encountered by those who do not plan their time, and therefore they did not think of solutions for them, so they waste their time when they work without planning. They are satisfied with the least results obtained, no matter how little, unlike those who plan, who are not satisfied with anything less than the greatest possible amount of success, and therefore they plan for it. How do we plan our work times: First, determine the goals in their annual, monthly, weekly and daily sections and arrange them according to importance. When you determine the goal, think about the options available to achieve this goal and choose the best one from them. After you choose the method that achieves the goal, look for the appropriate time for it, and determine the time it can take and determine the appropriate place for work and who will do the work and remember that time is not under control (Ibrahim, 2020: 164).

3- Time management: Effective organization plays a major role in taking advantage of the flexibility of time to accomplish work. What is meant by organization here is collecting and preparing the most important things that help in accomplishing work, such as organizing the workplace, getting rid of piles of transactions, file-keeping systems, in addition to some daily functional matters that are performed by (. In the field of organization, studies conducted by a group of management scientists have shown that good organization reduces the time required for work. There is no doubt that good organization reflects a set of characteristics, each of which shows the importance of time in organizing, understanding, love, and mutual trust between the team, and the tendency to cooperate and loyalty to the group. Regarding directing time by adhering to instructions, the process of directing is the correct time to achieve goals, which is the same time in which individuals learn, and it requires the individual to understand the good

timing through which he carries out the directing process. The working conditions and morale must be known (Habeo, 2019: 30).

The researcher believes that time is one of the valuable resources that auditors must exploit efficiently and effectively when reviewing audit operations and affects the work style of audit offices because it is considered an art that deals with priorities in completing high-quality work when exposed to Sudden events, where time cannot be stored or saved, but time can be organized and planned by completing work, as time passes quickly and time management is important in completing work for the auditor.

□ **Dependent variable: Professional skepticism**

First: The concept and importance of professional skepticism in the profession of auditor:

The origin of the word doubt goes back to the Greek meaning of inquiry in order to obtain information, and doubt means from a psychological point of view that it is a person's feelings and what is going on inside him of feelings, emotions and reactions, so the mental health of individuals is judged in light of the level of doubt in their lives and relationships, so if doubt increases or decreases or disappears from the usual, it is considered a mental illness and professional skepticism is used in many fields such as the field of judiciary, police, psychological and philosophical sciences and others, and it is finally used in the field of auditing, and the concept of professional skepticism was addressed in the International Auditing Standards as a trend or position that includes continuous inquiry with the intention of professional skepticism and critical evaluation of audit evidence through the mind that questions whether the information and audit evidence obtained indicate the possibility of a material distortion resulting from fraud or not (ISA240)), (Al-Saqal, 2020: 32).

There is no concept agreed upon by many researchers, as the parties that defined the professional skepticism of the auditor have multiplied and represent skepticism Professionalism is the mental questioning and evaluation of evidence without prior assumption by the auditor of the integrity or dishonesty of the management and focuses on the auditor's tendencies and tendencies towards trust or professional doubt in the work or acceptance of the truth and is related to the relationship between the auditor and the client management, taking into account and indirectly taking into account the auditor's assessment of the sufficiency and suitability of the evidence, and professional doubt is the questioning about the extent of the integrity and validity of the evidence for the audit, and pays attention to evidence that conflicts with the correct evidence based on documents or management decisions. (Abu Al-Fadl, 2016: 180), and professional doubt can be defined from the researcher's point of view as "a continuous evaluation of evidence and risks, and ensuring the credibility and validity of the available information, and increasing inquiry about the information that constitutes the aspect of doubt in the occurrence of fundamental errors."

The importance of professional skepticism in terms of its impact on the quality of the auditor's judgment, starting from the association with the client until the issuance of the auditor's report, and begins with a comprehensive study of the work environment and the nature of the industry to which he belongs by showing a reasonable level of professional skepticism, and is neutral between assuming the honesty and integrity of the management and the lack of honesty and integrity of the management, and thus the existence of a preventive control from the first step in the audit process, if the auditor concludes that there is no efficiency and integrity of the

management in this case, the entire audit process is rejected, but if he concludes that there is doubt in some matters related to the accounts, the auditor must take this into account when planning the audit process, and this in turn enhances the quality of judgment in the report, the most important practice of professional skepticism in the planning stage.

The auditor helps to understand the client's work environment, in addition to the possibility of identifying the accounts most vulnerable to fraud and manipulation that need continuous examination and inquiry, and requires the auditor to have professional skepticism to determine the relative importance and risks of the audit, in addition to the possibility of determining the timing and period of the audit, while the importance of professional skepticism appears in the implementation stage of the audit process by the auditor to provide reasonable assurance about the detection of fraud and manipulation regarding the assessment of the sufficiency of evidence in addition to the assessment of the applied accounting policies and the assessment of the accounting estimates adopted by management and disclosure in the financial statements. Finally, the importance of professional skepticism appears in the stage of issuing the report, helping the auditor to assess the results of the audit process and assess the final presentation of the financial statements and the soundness of the auditor's judgment. (Mustafa, 2012: 751-752).

Second: Characteristics of the auditor who is characterized by professional skepticism:

The level of professional skepticism in the auditor stems from a set of personal qualities and characteristics of the auditor and is formed as a result of the auditor's suspicion of procedures or inappropriate application in accounting operations or incorrect interpretation of the results. These characteristics lead to a set of behaviors emphasized by international accounting standards and these characteristics can be summarized as follows:

(dimitrova & sorova, 2016: 6)

1- The auditor conducts an extensive search for information: This behavior is one of the most important behaviors of the auditing profession that is consistent with the requirement of ISA 200, which is a standard that requires the auditor to obtain an acceptable level of evidence before expressing his opinion. ISA 240 also recognizes the existence of a relationship between risks and the expanded need to obtain additional evidence.

2- Increased discovery of contradictions during the audit process: The auditor doubts what was expected and compares it to the actual results. This enhances the effectiveness of the audit process. This may stimulate the discovery of this contradiction to an extensive search for information.

3- Continuous search for alternatives: With developments in expectations, this does not prevent the need to understand and explain any differences and obtain alternatives that contribute to understanding the differences in the audit process, for example, when evidence is presented by the client to the auditor who exercises professional skepticism to identify and study other reasonable explanations.

4. Emphasis on auditing personal information: Emphasis on personal information leads to the creation of additional searches and the collection of evidence as long as auditors are not confident in their final decisions, as the auditor assumes a lack of confidence in the data and a certain level of negligence in preparing the financial statements by management, as professional skepticism involves the aspect of confidence accompanied by appropriate verification.

Third: Characteristics of professional skepticism

Professional skepticism is formed as a result of the union of some characteristics that must be present in the personality of the auditor when practicing professional skepticism and can be explained as follows:

(Al-Saqal, 2020: 34)

1- The questioning mind: The characteristic of the questioning mind receives a lot of attention from professionals and academics as one of the most important characteristics of professional skepticism, and this is what the American standard (SAS No. 99) indicated, and professional skepticism is the position that includes the information and evidence obtained indicating the presence of material errors "skeptics" is derived from the meaning of the term "careful oversight" The philosophical definition of skeptics "is the one who makes things questionable" and that the auditor's questioning mind imposes the following questions: - What do you mean? What are you "seeking to clarify and define, and why do you believe in what you are doing?"

2- Suspension of judgment: The characteristic of suspending judgment is consistent with the necessity of exerting due professional care to collect sufficient evidence Convincing evidence with the requirements of international standards and waits before making decisions, and this is what the characteristic of suspending judgment aims to do, meaning waiting for the auditor not to be satisfied with the least available and convincing evidence.

3- Search for knowledge: This characteristic differs from the questioning mind, it is more than a feeling of public interest, as philosophical cognitive doubt is not a specific motive to obtain specific results, and cognitive doubt specific to the profession of auditor drives him to curiosity to obtain more information and evidence to answer the questions raised to reduce uncertainty.

4- Awareness of personal relationships: It is one of the characteristics of professional doubt because it reveals the motives of the customer's actions and increases doubt in the customer's actions, and thus the auditor understands the actions and motives of the management. This characteristic helps to evaluate the evidence presented to the auditor by understanding the motive and integrity of the individuals who provide evidence and knowing whether there are opportunities and incentives for workers in the economic unit to provide misleading or fraudulent evidence to hide a specific fraud.

5- Self-judgment: This characteristic means that the auditor conducts an objective evaluation of the evidence and provides reasonable evidence to express judgment courageously and evaluate his own opinions, without and without internal or external interference in the economic unit that affects him and presents his own suggestions on the problems facing the economic unit.

6- Self-respect: Professional skepticism requires a certain level of self-respect, and self-respect is described as a sense of self-worth and a person's belief in his abilities, because self-respect includes calmness and lack of disturbance or psychological disturbance in the auditor, which helps him achieve success. The characteristic of self-confidence enables the auditor to resist attempts to persuade the management with the evidence it provides in addition to the incorrect assumptions or results provided by the economic unit.

The researcher believes that the auditor's adoption and thinking of the final skepticism is one of the most important personal responsibilities of the auditor that must be taken into account in the auditing process, in addition to the role played by audit offices in planting ideas that encourage professional skepticism in the personality of auditors by designing policies and procedures that activate the existence of internal trust and recognition of professional skepticism and its importance in the profession of auditor, and giving a higher relative weight to the necessity of skepticism in the evidence and the possibility of fraud committed by the management of economic units because the increase in the percentage of skepticism leads to greater performance in the auditor's work, which in turn reduces the non-recurring cases of failure resulting from not discovering it. This helps to validate the information of the financial statements.

□ **The practical side**

To measure the impact of time management in activating the professional skepticism of the auditor through a questionnaire form distributed to a group of auditors in audit offices in Iraq, which includes statements related to the study variables and questions directed to them that embody the content and substance of professional skepticism and time management. The questionnaire was based on a five-point Likert scale that determines the weights of the statements that help measure the role of time management in activating the professional skepticism of the auditor in audit offices in Baghdad. Measuring the impact of time management in activating the professional skepticism of the auditor, where the arithmetic mean, the coefficient of variation, and the coefficient of determination for the standard deviation were calculated using the statistical program (SPSS), which measures the results of the answers of the study community represented by the research sample of (39) auditors, and the extent of the impact of their answers together.

First: The independent variable (time management):

Table No. (1) shows a detailed description of the answers of the research sample according to the questionnaire form that was delivered to (a group of auditors in audit offices in Baghdad) and through the repetition, arithmetic mean and standard deviation for each of the research variables, and time management includes the first axis of the questionnaire and our symbol for it is (X) and includes three dimensions: the first: represents the variable related to time pressure, and begins with the following questions (1-X6)

As for the second variable: represents the variable related to time planning, and includes questions (X7-X12) and the third variable is time organization and includes questions from (13-18) as follows:

1- Measuring time pressure:

From the data in Table (1), it is clear that this variable obtained a total arithmetic mean of (3.766) and a standard deviation of (1.218). Question X5 contributed to enriching this variable, as the arithmetic mean of the question reached (4.036), which is the highest arithmetic mean among all the questions of this variable, and a standard deviation of (0.015). The researched sample agreed that the auditor should audit the documents of the economic unit and the financial statements superficially and not exercise professional skepticism due to the pressure and lack

of time available. Question X6 came in last place and obtained an arithmetic mean of (3.102) and a standard deviation of (1.701). The low arithmetic mean led to a high standard deviation, which explains the existence of a low conviction in the opinions of the research sample that the full audit process is carried out by the auditor at the specified time. This is a relatively low percentage compared to other questions, indicating the weakness of completing the full audit process by the auditor at a specific ideal time.

2- Measuring time planning:

Table (2) shows the arithmetic mean of this variable, which amounted to (3.919) and a standard deviation of (0.918). Question (X12) contributed to enriching this variable, as the arithmetic mean of this question amounted to (4.103), which is the highest arithmetic mean among all the questions of this variable, and the standard deviation amounted to (0.894). This shows the sample's agreement that good organization of work reduces the time required and allows the auditor to exercise professional skepticism, while question (X7) obtained the last rank from the point of view of the researched sample, obtaining an arithmetic mean of (3.440) and a standard deviation of (1.793). This arithmetic mean is weak, which explains the weak conviction of the researched sample that the auditor did not think of solutions for it, so he wastes his time when he does the work without planning, unlike those who plan.

4- Measuring time management: Table (1) shows the arithmetic mean of this variable, which amounted to (3.925) and a standard deviation of (1.033). Question (X14) contributed to enriching this variable, as the arithmetic mean of this question amounted to (4.213), which is the highest arithmetic mean among all the questions of this variable, and the standard deviation amounted to (0.661). This shows the sample's agreement to the extent. Which negatively affects the practice of professional skepticism, while question (18X) obtained the last rank from the point of view of the researched sample, obtaining an arithmetic mean of (3.580) and a standard deviation of (1.321). This arithmetic mean is weak, which explains the weak conviction of the researched sample. It requires the auditor to understand good timing. It helps the auditor organize the time during which he directs the auditing process.

Table (1) Repetitions, arithmetic means and standard deviations of time management

Standard drift	Arithmetic mean	I disagree Very much	I disagree	I agree to some extent	I agree	I strongly agree	variable
		Repetition	Repetition	Repetition	Repetition	Repetition	
The first dimension (time pressure) of the independent variable is internal auditing.							
1.003	3.898	3	4	6	12	14	X1
0.782	3.616	1	6	13	7	12	X2
0.023	4.001	2	4	6	10	15	X3
1.901	3.902	2	3	7	14	13	X4
0.015	4.036	3	5	4	11	16	X5
1.701	3.102	2	7	8	10	13	X6
1.218	3.766	The overall arithmetic mean and standard deviation of the first dimension					
The second dimension (time planning) of the independent variable is time management.							

1.793	3,440	2	7	7	11	13	X7
0.897	4.102	1	5	6	12	15	X8
1.073	3.854	4	3	8	10	14	X9
0.990	4.003	1	8	5	10	15	X10
0.862	4.013	2	5	6	12	16	X11
0.894	4.103	1	3	7	9	19	X12
0.918	3.919	Overall arithmetic mean and standard deviation of the second dimension					
The third dimension (time management) of the independent variable is time management.							
0.959	3.978	2	4	9	9	15	X13
0.661	4.213	2	3	5	9	20	X14
1.086	3.771	3	5	6	11	14	X15
0.971	4.007	1	5	4	12	17	X16
0.859	4.004	1	2	6	14	16	X17
1.321	3.580	4	5	7	11	12	X18
1.033	3.925	Overall arithmetic mean and standard deviation of the third dimension					
1.092	3.871	The overall arithmetic mean and the overall standard deviation of the independent variable					

(The table was prepared by the researcher based on the results of the SPSS analysis)

Second: The dependent variable, the professional skepticism of the auditor:

From the data in Table (2) and based on the results of the Spss program, the opinions of the responding sample can be described through the frequencies, arithmetic means and standard deviations of the dependent variable (the professional skepticism of the auditor), which represents the second axis of the questionnaire form, and includes a set of questions, and it was symbolized by the variable Y and consists of 12 questions. The questions related to this variable start with Y1-Y12)) and this dependent variable (professional skepticism) obtained a general arithmetic mean and a general standard deviation respectively (3.478) (1.006), which is an acceptable and relatively high arithmetic mean that indicates the importance of the variable from the point of view of the sample being studied, and an acceptable standard deviation that is relatively low and indicates the weakness of the dispersion of answers from its general arithmetic mean.

Most of the questions for this variable contributed to enriching and strengthening it, and in the first place is question (Y12), which is the question that obtained the highest arithmetic mean among the total questions for this variable, amounting to (4.441) and a standard deviation (0.499), indicating a high agreement rate for the research sample, that practicing professional skepticism is one of the pillars of raising the efficiency and effectiveness of the auditor's performance. Question (Y8) came in second place, with an arithmetic mean of (4.011) and a standard deviation of (0.687). It also had a relatively high agreement rate for the opinions of the research sample, indicating the importance of reducing the expectation gap for stakeholders in the auditor's report and that the financial statements are of acceptable quality. Question (9Y) received an arithmetic mean of (2.201) and a standard deviation of (1.901), which is the last rank among the total questions, which explains that professional skepticism is a lack of confidence in what the management provides, and this is not an indicator of the weakness or negligence of the management, but rather a mere suspicion of the existence of an error.



Table (2) Repetitions, arithmetic means and standard deviations of professional skepticism responses

Standard drift	Arithmetic mean	I disagree Very much	I disagree	I agree to some extent	I agree	I strongly agree	variable
		Repetition	Repetition	Repetition	Repetition	Repetition	
0.979	3.997	1	5	4	13	16	Y1
1.002	3.877	1	4	7	12	15	Y2
1.030	2.972	2	2	11	11	13	Y3
0.890	3.891	3	3	7	10	16	Y4
1.059	3.544	3	2	10	14	10	Y5
1.298	3.101	1	5	10	6	7 1	Y6
1.896	2.623	1	1	11	18	8	Y7
0.687	4.011	2	3	8	9	18	Y8
1.901	2.201	5	7	7	9	11	Y9
0.852	3.766	3	4	10	8	14	Y10
0.988	3.317	4	2	8	7	17	Y11
0.499	4.441	3	1	7	10	18	Y12
1.006	3.478	The overall arithmetic mean and the overall standard deviation of the dependent variable					

(The table was prepared by the researcher based on the results of the SPSS analysis)

Testing the study hypotheses:

1- Analysis of the impact relationships between the study variables:

From the data in Table (3), we note the existence of a correlation relationship between the variable X), where the value of the coefficient and the variable Y)) reached (**0.476), and this is a good indicator that reflects the relationship between the independent variable (time management X)) and the dependent variable (professional skepticism of the auditor Y)) at the level (**0.05), which indicates the realization of the first main hypothesis, which states (there is a statistically significant moral impact relationship between time management and professional skepticism of the auditor).

As for testing the impact relationships between each variable of time management variables on the professional skepticism of the auditor, it was in the following form:

A- The relationship between time pressure and professional skepticism of the auditor.

Table (3) Spearman's correlation coefficient for the relationship between time management and professional skepticism of the auditor.

Y		Professional skepticism A time management
Correlation coefficient significance	Correlation coefficient value	
0.001	0.476**	X
0.005	0.401**	X1
0.001	0.351**	X2
0.004	0.307**	X3

P<0.50 **N=39

(The table was prepared by the researcher based on the results of the SPSS analysis)

From the data in Table (3), it is clear that there is a significant correlation between time pressure (X1) and the professional skepticism of the auditor (Y), as the value of the correlation coefficient reached 0.401**. The value of the correlation coefficient indicates the relationship between avoiding time pressure and influencing the auditor's avoidance of some transactions due to lack of time without practicing professional skepticism and making comparisons of cases of advance and subsequent disbursement for different periods. This explains the extent to which time pressure contributes to controlling accounting work and the extent of its relationship to improving the efficiency of implementing the auditor's task in auditing financial statements in economic units, and this confirms that.

B-The relationship between time planning and the professional skepticism of the auditor:

The results of the analysis in Table (3) indicate the existence of a significant correlation between time planning (X2) and the professional skepticism of the auditor (Y), as the value of the correlation coefficient reached 0.351** at a significant level (0.05). This relationship explains the importance of time planning to activate professional skepticism, as it contributes to providing the time programming for the goals and how the auditor uses time to direct his work in light of the priority in completing the auditing operations, by setting a written timetable that includes a list of the goals and tasks to be achieved to reach the effective use of time that allows the auditor to practice professional skepticism.

C-The relationship between time organization and the professional skepticism of the auditor:

The results of the analysis in Table (3) indicate that there is a significant correlation between time management (X3) and the professional skepticism of the auditor, as the value of the correlation coefficient reached 0.307**) at a significant level (0.05). This relationship is explained by organizing time in a comprehensive and integrated process, not for the sake of a therapeutic view of things, but to prevent returning to the starting point, to activate the exploitation of time and use it in a sound and practical manner. The auditor is aware of the ability to set a timetable that helps achieve goals, determine priorities, control time, distribute time to tasks, and distribute the available amount of time to different tasks in the optimal way, in anticipation of the presence of additional time that helps the auditor to be able to practice professional skepticism.

2- Analysis of the impact relationships between the study variables:

A- The impact of time management on activating the professional skepticism of the auditor:

This axis focuses on testing the main hypothesis of the study variables (there is a statistically significant moral impact relationship between time management and professional skepticism). To test this hypothesis, it is necessary to determine the degree of impact of these sub-variables combined (time pressure, time planning and time organization), as well as the impact of each of the sub-variables of time management on the professional skepticism of the auditor according to the hypotheses branching from the main hypothesis concerned with the impact relationship.

Table (4) shows the impact relationship between time management combined as an independent variable (X) on the dependent variable (professional skepticism (Y)), as follows:

Table (4) The effect of time management on the auditor's professional skepticism

Model	Unst Coefficients		R2	t	Sig
	B	Std .Error			
1 (Constant)	2.005	0.289	0.261	6.133	0.000
X	0.388	0.079		4.002	0.000

P≤0.05 * N=39

(The table was prepared by the researcher based on the results of the SPSS analysis)
 Table (4) indicates the results of the simple linear regression analysis, and the data indicate the significant effect of the combined time management variables on professional skepticism, as the coefficient B reached (0.388) and the calculated (t) test amounted to (4.002), which is greater than the tabular value, and at a significant level of (0.05), and the value of the coefficient of determination (R2) reached (0.261), meaning that (26.1%) of professional skepticism is explained by the combined time management variables, and this indicates the clear role of time management in activating the professional skepticism of the auditor, which indicates the realization of the second main hypothesis (there is a significant statistically significant moral effect relationship for time management in activating professional skepticism)

B - The effect of time management (time pressure) on the professional skepticism of the auditor:

Table (5) The effect of time management (time pressure) on the professional skepticism of the auditor

Model	Unst Coefficients		R2	t	Sig
	B	Std .Error			
1 (Constant)	2.104	0.213	0.400	7.997	0.000
X1	0.262	0.058		3.123	0.000

P≤0.05 * N=39

(The table was prepared by the researcher based on the analysis results of the SPSS program)

Table (5)shows the moral effect of time management represented by time pressure (X1) on the professional skepticism of the auditor (Y). The analysis results from Table (5) indicate that there is a moral effect as the value of (B) beta reached (0.058) and the calculated t-test reached 3.123, which is higher than its tabular values and at a significant level of 0.05, as the value of the coefficient of determination (R2) reached (0.40). This indicator indicates the achievement of the sub-hypothesis (there is a statistically significant moral effect relationship between time pressure and the professional skepticism of the auditor). It can be concluded that the auditor needs sufficient time to audit the items of the financial statements with a high degree of certainty. Under time pressure, the auditor does not collect the largest possible amount of evidence and necessary proofs that confirm the soundness of the financial statements in the auditor's report, which makes the auditor restricted in practicing professional skepticism due to lack of time.

T - The effect of time management (time planning) on the auditor’s professional skepticism:

Table (6) The effect of time management (time planning) on the auditor’s professional skepticism

Model	Unst Coefficients		R2	t	Sig
	B	Std .Error			
1 (Constant)	2.214	0.3	0.211	6.901	0.000
X2	0.301	0.068		2.952	0.000

(The table was prepared by the researcher based on the analysis results of the SPSS program)
 It is clear from Table (6) the moral impact of time management represented by time planning (X2) on the professional skepticism of the auditor (Y)).

The results of the analysis from Table (6) indicate that there is a significant effect, as the value of (B) beta reached (0.301) and the calculated t-test reached (2.952), which is greater than its tabular value and at a significant level (0.05), and the value of the coefficient of determination (R2) reached (0.211), which indicates the effect of time planning on the exercise of professional skepticism by the auditor and the achievement of the sub-hypothesis (there was a statistically significant relationship between time planning and professional skepticism by the auditor). The existence of a dedicated and specific time for auditing operations has many repercussions, as it allocates time to reveal and verify aspects of distortions and the existence of deficiencies in accounting information and planning to monitor time to examine the extent of economic units’ commitment to the agreed accounting principles and accounting assumptions and test operations and suspect the existence of an error in a specific field. Based on this, the second sub-hypothesis was achieved, which states (there is a relationship of influence of time planning on the professional skepticism of the auditor).

T- The effect of time management (time organization) on the professional skepticism of the auditor:

(Table 7) The effect of time management (time organization) on the professional skepticism of the auditor

Model	Unst Coefficients		R2	t	Sig
	B	Std .Error			
1 (Constant)	2.300	0.274	0.260	6.977	0.000
X3	0.297	0.077		4.505	0.000

(The table was prepared by the researcher based on the results of the analysis of the SPSS program)

It is clear from the data in Table (7) that there is a significant effect of the effect represented by the measurement of time management (X3)) in activating the professional skepticism of the auditor.

The results of the analysis of the data in Table (7) indicate that there is a significant effect, as the value of B)) (0.297) and the calculated t-test)) (4.505)) is greater than its tabular value at a

significant level (0.05) and the coefficient of determination (R^2) reached (0.260), which confirms the acceptance of the third sub-hypothesis (there is a significant statistically significant effect of the relationship between time management and professional skepticism), and this indicates the effect of time management in applying integrated and specific procedures and processes that help manage time for the auditing process practiced by auditors and enable them to use time efficiently and effectively with administrative skill and knowledge that allows auditors to practice professional skepticism due to the existence of organized time divided into a set of procedures followed by the auditor that indicate the presence of material distortions resulting from fraud and intentional errors for the purpose of fraud and theft or unintentional due to technical errors or a defect in the accountant's skills that results in an error in the information and professional skepticism determines the integrity and fairness of the financial statements.

□ **Fourth Section: Conclusions and Recommendations:**

This research represents the summary of the conclusions reached by the study based on the results of the study from the theoretical and practical aspects. Based on this, a set of recommendations were developed, which we present according to the following:

First/Conclusions:

- 1- Time management is a valuable resource when planning, organizing, investing and not wasting it in a useless manner by auditors in light of practicing professional skepticism, which gives confidence in their report.
- 2- There is a relationship between time pressure and practicing professional skepticism and its negative impact on the independence of the auditor in the event of time constraints.
- 3- Managing the activities and work of auditors in a planned and organized time contributes to the effective completion of their tasks and improves the reputation of the profession.
- 4- Improving time management plans, identifying the causes of work problems and analyzing the reasons for not detecting some errors in the financial statements audited by the auditor.
- 5- The results of the research showed that practicing professional skepticism contributes to improving the performance of auditors.
- 6- Practicing skepticism contributes to the quality of the auditor's judgment and helps to discover errors and manipulation in financial statements.

Second: Recommendations:

- 1- Audit offices should pay attention to time management by developing audit programs that allow the practice of professional skepticism commensurate with the size of the tasks.
- 2- The need for audit offices to pay attention to time pressure and focus on the causes and time wasters that do not allow the auditor to practice professional skepticism.
- 3- The need for audit offices to pay attention to conducting educational courses for auditors that include consolidating the conviction of the importance of time management and getting rid of false arguments that lead to wasting time.
- 4- Audit offices should motivate auditors to exploit time and pay a financial reward to those who practice professional skepticism at an ideal time.
- 5- Audit offices should urge auditors to practice professional skepticism in all stages of the auditing process, due to its importance in improving the efficiency and effectiveness of the auditor's performance.

6- Audit offices in Baghdad should address the bodies regulating the auditing profession in Iraq to issue standards related to the characteristics of professional skepticism.

Resources:

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