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| **Reduce Effects of Earnings Management in the Context of the Ethical**    **Approach of the Accounting Theory** | | | | Thesis Title |
| 2012 | | | | Year |
| After the appearance of many accounting scandals in recent times that led to the collapse of some International companies, Has instructed some of the specialists that collapses to the weakness of the accounting policies, which enables manipulators who caused collapses to exploit, And became the accusal finger directed to accounting profession about the extent of management manipulation in earnings, and not to proper application of accounting principles and standards. After the emergence of scandals that had the ethical aspects of the accounting profession with great interest from the presence of writers and researchers, and international professional organizations, this concern stems from the awareness of the negative and dangerous behavior or deviant behavior caused by some practitioners to abandon the profession of the principles and moral values ​​to the extent that some have called to say the existence of a crisis of ethics, which represents one of glitches in the accounting profession.  The aim of this study is to see how the Iraqi companies practices to earnings management, Indicate and moral analysis of factors that have been formulated in the theory of accounting and its implications for management practices to reduce the negative earnings and present the results of the business according to what is supposed to be a service for the purposes for users. | | | | Abstract |