



## Soft Skills and Their Role in the Quality of Accounting Profits: An Exploratory Study of the Opinions of a Sample of Accountants of Industrial Companies in Nineveh Governorate

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**Abstract.** *The research aims to examine the relationship and impact between soft skills (independent variable) and the quality of accounting profits (dependent variable) by surveying the opinions of accountants in several industrial companies in Nineveh Province. To achieve this goal, a questionnaire was distributed to a randomly selected sample of 31 respondents. The research employed a descriptive-analytical methodology to address the research hypotheses and derive conclusions. The study reached several key conclusions, notably that soft skills enhance creativity, innovation, organizational abilities, and problem-solving capabilities within organizations. These skills and attributes are crucial for addressing complex tasks within the organization to ensure both individual and organizational success in a dynamic environment. The research also provided several recommendations, including the assertion that relying on soft skills contributes to the quality of accounting profits. This is achieved by producing reports that include adequate information on cost management for sustainable development, adherence to environmental regulations, effective investment planning, optimal resource and energy utilization, and waste management and reporting to stakeholders and the community.*

**Keywords:** *Soft Skills, Quality of Accounting Profits, Industrial Company*

### 1. INTRODUCTION

Government institutions face significant challenges due to their dynamic operating environments, necessitating a shift from reactive to proactive approaches to address these challenges and achieve desired outcomes. Consequently, the core problem of this research arises from a fundamental question: Does the presence of soft skills within the surveyed institutions correlate with the quality of accounting profits, and how does this impact the effectiveness of soft skills in enhancing accounting profit quality?

In highlighting the importance of the research, the academic aspect is addressed through a conceptual presentation of the variables under study soft skills and the quality of accounting profits. The practical aspect significantly contributes by diagnosing soft skills through its dimensions, leading to the identification of dimensions of accounting profit quality and illustrating the correlations and impacts between soft skills and accounting profit quality. This interaction underscores the importance of the research's contribution to accountants and auditors in the surveyed institutions, offering broader and more detailed insights into this crucial topic.

The research focuses on the relationship between soft skills and the quality of accounting profits, particularly applying this to government institutions. The research is structured into four sections: the first section discusses the research methodology, the second presents the conceptual framework for soft skills and accounting profit quality, the third focuses on the practical aspects of the study, and the fourth concludes with the findings and recommendations.

## **2. RESEARCH METHODOLOGY**

1. **Problem Statement:** The primary issue of this research is the effort by government institutions to implement soft skills, which have a direct impact on achieving the quality of accounting profits. This enables these institutions to provide better services to citizens. The problem is further refined through the following question:

Do soft skills contribute to achieving the quality of accounting profits among accountants and auditors in government institutions in Nineveh Province?

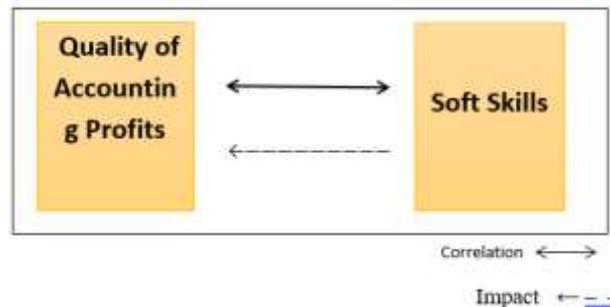
2. **Importance of the Research:** The significance of the research can be summarized as follows:

- A. The research integrates two distinct topics (soft skills and accounting profit quality) and their interrelations to derive new concepts and insights.
- B. Due to the limited studies on soft skills and accounting profit quality, the research aims to provide a conceptual framework that serves as a starting point for other researchers to expand and enrich this intellectual area.
- C. The researchers hope this study will increase the attention of accountants and auditors in government institutions to the dimensions of soft skills and enhance their understanding and perceptions to achieve quality accounting profits.
- D. The results of the research will serve as a guide for institutions to adopt soft skills as a precise method to achieve high-quality accounting profits.

3. **Research Objectives:** Based on the nature of the problem outlined above, the research objectives are:

- A. To clarify the concepts of soft skills and accounting profit quality for accountants and auditors in government institutions.
- B. To identify the correlation between soft skills and the quality of accounting profits among accountants and auditors in the surveyed institutions.
- C. To examine the impact of soft skills on the quality of accounting profits for accountants and auditors in government institutions.

#### 4. Hypothetical Framework of the Research



#### 5. Research Hypotheses:

**Primary Hypothesis 1:** Soft skills are determined based on the respondents' answers to the explanatory sub-items related to them within the surveyed institutions.

**Primary Hypothesis 2:** The quality of accounting profits is determined based on the respondents' answers to the explanatory sub-items related to it within the surveyed institutions.

**Primary Hypothesis 3:** There is a statistically significant correlation between soft skills and the quality of accounting profits within the surveyed institutions.

**Primary Hypothesis 4:** There is a statistically significant impact of soft skills on the quality of accounting profits within the surveyed institutions.

#### 6. Research Methodology:

Given the nature of the phenomenon under study, researchers need to select a methodology that allows them to reach accepted truths and the most accurate results. The methodology is considered a set of methods and approaches aimed at systematically collecting data to find solutions and clarify the phenomenon being researched. In this context, the researchers relied on a descriptive-analytical methodology, which focuses on collecting, classifying, and analyzing data, followed by interpretation, with the goal of describing the selected phenomenon.

#### 7. Data Collection Method:

Data were collected using a questionnaire specifically designed for this purpose. The questionnaire was reviewed by a panel of expert evaluators to ensure its suitability for the research topic. It consists of three sections: the first section collects personal data from the respondents, the second section addresses soft skills, and the third section deals with the quality of accounting profits. A five-point Likert scale was used, with response options ranging from (1-5) (Strongly Disagree, Disagree, Neutral, Agree, Strongly Agree) respectively. The available theoretical sources were utilized for the theoretical aspect. To test the research hypotheses, the SPSS26 program was used with statistical methods.

### 3. THEORETICAL FRAMEWORK

#### Soft Skills

##### 1. Concept of Soft Skills

The term "soft skills" was first used in 1972. Due to developments in the environment, its usage has become increasingly prevalent in the 21st century. Additionally, soft skills are considered a major complement to hard skills, which relate to expertise and the ability to perform specific tasks within an organization's strategic plan (Awad & Sharif, 2023: 148). Definitions and concepts of soft skills have varied and evolved according to different perspectives from authors and researchers, as illustrated in Table 1.

**Table 1. Concept of Soft Skills**

Author, Year, Page	Concept
Perrault:2004,166	They are personal and behavioral traits or levels of commitment that distinguish an individual from others who may possess the same technical skills and experience.
	They include personality traits, agility, social skills, language fluency, personal habits, optimism, and friendliness to varying degrees. Soft skills can be adopted as a distinguishing feature for selecting individuals based on their social skills and personal attributes.
Binsaeed el at ,2017:458	These are the skills and attributes possessed by individuals that are related to the challenging tasks they perform within an organization, ensuring success for both themselves and the organization in a dynamic environment.
Dean,2017:37	These are non-technical skills that are difficult to measure, distinguishing individuals from their peers. They are closely linked to an individual's personality and behavior and contribute to professional success within the organization.
Vasanthakumari,2019:67	These are a set of personal techniques, skills, habits, attitudes, and social traits that make a person a good and compatible employee to work with.
Heckman and Kautz,2012:451	These are personality traits, motivations, and goals that are evaluated in the job market and other domains.

Consistency with the Above: The researchers believe that soft skills constitute a set of characteristics and attributes possessed by employees that distinguish them from other employees and enable them to perform their assigned tasks in a distinguished manner.

##### 2. Importance of Soft Skills:

The importance of soft skills can be summarized as follows (Awad & Sharif, 2023: 149; Mahmoud & Jassim, 2021: 196):

- A. Enhances performance and organizational commitment, fostering integrity and transparency among employees.
- B. Reduces negative conflicts between individuals and decreases workplace stress.
- C. Achieves a balance between professional and personal life for employees, strengthens relationships among them, and improves organizational communication efficiency.

- D. Contributes to achieving strategic goals through collaboration and teamwork.
- E. Encourages employees and continuously listens to their opinions and ideas to meet their personal and organizational needs.
- F. Provides continuous support and motivates individuals to perform their tasks effectively.

### 3. Dimensions of Soft Skills:

Views on classifying the dimensions of soft skills vary among scholars due to the concept's recent emergence in management. Research efforts continue to identify appropriate dimensions. The current study adopts the most consistent and commonly recognized dimensions as follows:

- A. **Communication Skills:** Considered one of the most important skills, encompassing various aspects of dialogue and communication. Communication involves the exchange of messages between sender and receiver, with roles being exchanged each time (Hameed & Al-Jam'an, 2022: 192).
- B. **Cognitive and Creative Skills:** Includes creativity, innovation, organizational ability, problem-solving, teaching, training, research, analysis, and systematic thinking (Qalandar, 2023: 10).
- C. **Time Management Skills:** Involves planning and consciously controlling the time spent on required activities. The goal is to enhance efficiency and effectiveness, making the best use of personal abilities and time to achieve desired goals, thereby maintaining a proper balance between demands and obligations (Al-Zubaidi & Al-Shafai, 2022: 358). Time management refers to optimal use of available resources, including time, both inside and outside the organization. It involves employing personal talents in a way that allows effective goal achievement (Mousa, 2019: 27).
- D. **Teamwork Skills:** Refers to the ability to manage and represent the group in work, and effectively execute roles (Al-Tai & Al-Jubouri, 2022: 215). Mahmoud and Jassim (2021: 437) define teamwork as collaborative work completed by team members who work interactively to achieve a common goal.
- E. **Leadership Skills:** Involves the ability to influence others' behaviors and guide them towards achieving shared goals, even if these goals conflict with personal objectives. Effective leadership requires a strong charismatic personality to motivate other resources within the organization and is not necessarily tied to a formal management position (Al-Janabi & Al-Hassnawi, 2023: 188). Linda (2008: 214) describes leadership as a unique and unprecedented condition where an

individual or group possesses exceptional skills that enable them to perform actions or behaviors distinct from others.

### **Concept of Earnings Quality**

Earnings quality is a crucial factor in decision-making for stakeholders (AL Ani et al., 2022: 6). High-quality earnings are vital in financial analysis, as they aid stakeholders in making sound investment decisions (Manshid & Yacoub, 2020: 111). The concept of earnings quality is closely tied to the accuracy of accounting information in financial reports, particularly regarding accounting profits and cash flows, and the necessity for this information to be free from misrepresentation or distortion. Such information must adhere to legal, regulatory, professional, and technical standards. Legal standards involve compliance with relevant laws and regulations. Regulatory standards include the role of regulatory bodies, boards of directors, and audit committees in ensuring compliance and transparency. Professional standards relate to adherence to ethical standards and accounting and auditing norms. Technical standards involve the quality and relevance of accounting information (Abdullah, 2021: 95).

The concept of earnings quality varies based on the objectives of financial statement users. Some view the presence of unusual items in earnings as indicative of lower quality. Conversely, others believe that earnings are of high quality if measured and disclosed according to generally accepted accounting principles. From the creditors' perspective, high-quality earnings are those that can be quickly converted into cash (Herch, 2017: 20). Investors, on the other hand, interpret earnings quality as a measure of the quality of the profit information provided by the company, which serves as a reference for their investment decisions (Nizar & Kiswanto, 2022: 103).

Various researchers have attempted to define earnings quality accurately. The diversity in definitions arises from differing views on the characteristics that make earnings high quality and varying perceptions of the goals for using financial statements, such as assessing current performance and predicting future profitability. This has led to numerous definitions of earnings quality (Breek, 2020: 468). It is generally defined as a truthful representation of actual profits achieved during a period and an assessment of the sustainability of future profit flows. It is a strong indicator of a company's performance both currently and in the future (Ali Deen & Shaaban, 2022: 9). Simply put, earnings quality refers to the presence of verifiable cash earnings that are free from exaggerations or forecasts, providing an accurate picture of the company's status and its future sustainability (Herch, 2017: 20). It is defined as the extent to which accurate and appropriate information is available to assess current and future operational

performance, thus serving as a good indicator of future company performance (Hameed & Hassan, 2020: 214). Accounting earnings quality is characterized by the key attributes of accounting information desired by financial statement users, helping achieve general financial reporting objectives and specific profit reporting goals (Saeed & Hassan, 2019: 383). It is also defined as the quality of earnings available to the public, which can affect decision-making processes and is used by investors to assess company performance (Susanto, 2022: 146). Some researchers suggest that earnings quality increases when free from earnings management practices. Earnings quality improves as the proportion of discretionary accruals decreases (Nour & Al-Awda, 2015: 12). In summary, earnings quality, from our perspective, refers to the stability and sustainability of the profits achieved by a company or business. It reflects the accuracy and quality of earnings within the commercial process. Earnings quality depends on various factors, including the source of earnings, long-term stability, potential for investment and business development, and alignment with the company's goals and strategy. Essentially, earnings quality represents the ability to generate sustainable and stable profits without resorting to short-term strategies or cost-cutting techniques that could negatively impact the company's reputation or long-term success.

### **Importance of Earnings Quality**

The importance of earnings quality stems from the general significance of earnings, as company profits are a critical input in financial and investment decision-making, regardless of whether these profits are affected by earnings management practices. Additionally, earnings are utilized in numerous predictive and evaluative studies of a company's performance, both current and future, making earnings quality crucial for guiding decisions and accurately understanding a company's position (Al-Idham, 2014: 28).

The significance of earnings quality is particularly evident in the continuity of cash flows compared to the continuity of receivables. There has been increased investor interest in earnings quality over the past decade, especially after several global companies reported non-recurring gains as part of their quarterly reports. This highlights the critical need to evaluate earnings quality to understand the strength and sustainability of financial performance (Obeid, 2016: 255).

### **Factors Affecting Earnings Quality**

The factors affecting earnings quality include (Breek, 2020: 470):

- 1. Quality of Accounting Standards:** Stricter accounting standards reduce earnings management practices, thereby enhancing earnings quality.

2. **Differences in Accounting Standards:** Variations between local and international accounting standards impact earnings quality, as companies following international accounting principles have less earnings smoothing and management practices.
3. **Shareholder Composition:** Companies with a higher proportion of independent board members exhibit fewer earnings management practices. There is a positive relationship between the proportion of shares owned by board members and earnings quality, as well as between shareholder composition and earnings quality.
4. **Shareholder Control:** In socialist-oriented countries where the state controls a portion of company shares, a reduction in shareholder control below 50% can lower earnings quality.
5. **Impact of Board Members on Earnings Quality:** An increased number of board members can raise the likelihood of earnings management, thereby reducing earnings quality.
6. **Audit Committee's Impact on Earnings Quality:** The audit committee plays a positive role in improving earnings quality by increasing its size and frequency of meetings (Nour & Al-Awda, 2015: 13).

### **Recommendations for Enhancing Earnings Quality**

Based on the analysis of factors directly influencing earnings quality and the impact of administrative and investment decisions, researchers suggest that it is essential to address these factors as they have a real impact on various aspects of the organization. Measures to enhance these factors include:

1. **Strict Adherence to Accounting Procedures:** Precise application of accounting procedures can prevent earnings manipulation and lead to the production of fair financial statements, thus achieving excellent earnings quality.
2. **Harmonization of Accounting Standards:** Aligning local accounting standards with international standards can strengthen these standards and make companies more consistent with global practices.
3. **Increasing the Size and Independence of Audit Committees:** Enhancing the size and independence of audit committees directly contributes to improving earnings quality by producing stronger and more transparent financial statements for the company (Abdulkarim, 2017: 13).

## Measures of Earnings Quality

Earnings quality is a multidimensional concept, making it challenging to measure. Researchers have proposed several metrics to determine the level of earnings quality due to differing perspectives of financial statement users based on their objectives. These metrics are categorized as follows (Ahmad & Abdulaziz, 2019: 710):

### 1. Earnings Continuity:

This metric is widely used by researchers to measure earnings quality, reflecting the extent to which current earnings are related to expected future earnings (Abdulkarim, 2017: 11).

### 2. Absence of Earnings Management Practices:

Another measure of earnings quality is the absence of earnings management practices, evaluated through the ratio of discretionary accruals to total accruals. By analyzing this ratio, studies can identify whether earnings exhibit signs of earnings management practices. Therefore, if earnings are free from such practices, it indicates high earnings quality (Alaq, 2017: 47).

## Practical Aspect

### 1. Description and Diagnosis of Soft Skills Variable in the Surveyed Institutions

Data from Table (1) show a general consensus among respondents regarding soft skills, with an agreement rate of 79.58%, a mean of 4.07, and a standard deviation of 0.92, with a response rate of 81.42% and a coefficient of variation of 22.87. This dimension covered a range of sub-questions from (x1) to (x9), with the highest contribution from question (x9), which referred to “the accountant’s continuous communication with individuals in similar job roles.” This question had an overall agreement rate of 87.10%, indicating that accountants direct their personal skills to achieve the required work. Furthermore, it demonstrates their ability to integrate, coordinate, and harmonize with a group of individuals to accomplish tasks, coupled with their capacity to blend into the work environment effectively.

**Table 2: Description of the Soft Skills Variable**

Response Rate %	Coefficient of Variation %	Standard Deviation	Arithmetic Mean	Response Measurement												Questions	soft skills
				Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree					
				%	Count	%	Count	%	Count	%	Count	%	Count				
83.80	23.39	0.98	4.19	3.2	1	3.2	1	9.7	3	38.7	12	45.2	14	X1			
72.20	34.90	1.26	3.61	3.2	1	19.4	6	25.8	8	16.1	5	35.5	11	X2			
86.40	17.36	0.75	4.32	0	0	0	0	16.1	5	35.5	11	48.4	15	X3			
79.40	24.69	0.98	3.97	3.2	1	6.5	2	9.7	3	51.6	16	29	9	X4			
79	20.25	0.80	3.95	0	0	6.5	2	12.9	4	58.1	18	22.6	7	X5			
86.40	20.14	0.87	4.32	0	0	6.5	2	6.5	2	35.5	11	51.6	16	X6			
79.40	24.69	0.98	3.97	3.2	1	6.5	2	9.7	3	51.6	16	29	9	X7			
79.20	20.20	0.80	3.96	0	0	6.5	2	12.9	4	58.1	18	22.6	7	X8			
87	20.23	0.88	4.35	0	0	6.5	2	6.5	2	32.3	10	54.8	17	X9			
<b>81.42</b>	<b>22.87</b>	<b>0.92</b>	<b>4.07</b>	1.42		6.80		12.20		41.94		37.63		Overall Average			
				8.22				79.58						Total Score for the Dimension			

Based on the results of analyzing and diagnosing the soft skills variable, which showed its presence in the surveyed institutions to varying degrees, the first main research hypothesis, which asserts that the surveyed institutions possess aspects indicative of soft skills, can be accepted.

### **Description and Diagnosis of the Accounting Profit Quality Variable at the Level of the Surveyed Institutions**

Data from Table (2) indicate a general consensus among respondents regarding the quality of accounting profits, with an agreement rate of 82.41%, an arithmetic mean of 4.16, a standard deviation of 0.89, a response rate of 83.11%, and a coefficient of variation of 21.75. This dimension covered a range of sub-items from (y1) to (y30), with the highest contribution from item (y7), which emphasized that “not manipulating profits leads to maximizing the value of the institution,” with a general agreement rate of 96.80%. This highlights that the proper application of accounting standards achieves institutional efficiency and effectiveness and increases its profits, as the quality of accounting standards reduces profit manipulation. Additionally, institutions with independent board members tend to have lower profit manipulation practices.

**Table 3: Description of the Accounting Profit Quality Variable**

Response Rate %	Coefficient of Variation %	Standard Deviation	Arithmetic Mean	Response Measurement												Questions	
				Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree					
				%	ت	%	ت	%	ت	%	ت	%	ت				
80	25	1	4	3.2	1	6.5	2	9.7	3	48.4	15	32.3	10	y1	<b>soft skills</b>		
79.20	20.20	0.80	3.96	0	0	6.5	2	12.9	4	58.1	18	22.6	7	y2			
87	20.23	0.88	4.35	0	0	6.5	2	6.5	2	32.3	10	54.8	17	y3			
83.80	23.39	0.98	4.19	3.2	1	3.2	1	9.7	3	38.7	12	45.2	14	y4			
71.60	34.36	1.23	3.58	3.2	1	19.4	6	25.8	8	19.4	6	32.3	10	y5			
86.40	17.36	0.75	4.32	0	0	0	0	16.6	5	35.5	11	48.4	15	y6			
83.80	11.46	0.48	4.19	0	0	0	0	3.2	1	74.2	23	22.6	7	y7			
94.20	19.11	0.90	4.71	3.2	1	3.2	1	0	0	6.5	2	87.1	27	y8			
82	24.63	1.01	4.1	3.2	1	6.5	2	6.5	2	45.2	14	38.7	12	y9			
<b>83.11</b>	<b>21.75</b>	<b>0.89</b>	<b>4.16</b>	1.78		5.71		<b>10.10</b>		39.81		42.60		Overall Average			
				7.49						82.41				Total Score for the Dimension			

Based on the results of analyzing and diagnosing the accounting profit quality variable, which showed its presence in the surveyed institutions to varying degrees, the second main research hypothesis, which asserts that the surveyed institutions possess aspects indicative of accounting profit quality, can be accepted.

### Testing the Nature of the Correlation Between the Research Variables

This analysis aims to test the correlations between the research variables, namely, soft skills and accounting profit quality, based on the Pearson correlation coefficient. The purpose of this analysis is to test the third main hypothesis, which posits that there is a statistically significant correlation between soft skills and accounting profit quality at the level of the surveyed institutions. Data from Table (3) show a statistically significant correlation between the two variables, with a correlation coefficient of 0.90 at a significance level of 0.05. These results indicate the significance and strength of the correlation between the variables, supporting the acceptance of the third main hypothesis, which confirms that soft skills can explain and predict accounting profit quality.

**Table 4: Correlation Results Between Soft Skills and Accounting Profit Quality**

sig	Soft Skills	Independent Variable.
0.000	0.90**	Dependent Variable Accounting Profit Quality

### Testing the Nature of the Impact Between the Research Variables

The purpose of this analysis is to test the fourth main research hypothesis, which posits that there is a statistically significant effect of soft skills on accounting profit quality at the level of the surveyed institutions. As shown in Table (4), there is a significant effect of soft skills on accounting profit quality. The significance level was 0.000, which is less than the study's significance threshold of 0.05. The soft skills variable explained 82% of the total variation in accounting profit quality in the surveyed institutions, as indicated by the coefficient of determination ( $R^2$ ). This significance is supported by the calculated F-value of 136.15, which is greater than the tabulated value of 3.31 with degrees of freedom (1,29) and a significance level of 0.05. The remaining 18% is attributed to other variables that could not be controlled or were not included in the research model. The regression coefficient (Beta) was 0.90, with a significance value indicated by the calculated t-value of 11.66, which is greater than the tabulated value of 1.68 at a significance level of 0.05. This indicates that a one-unit change in soft skills results in a 0.90 change in accounting profit quality in the surveyed institutions. These results support the acceptance of the fourth main research hypothesis, which asserts that soft skills have a statistically significant effect on accounting profit quality at the level of the surveyed institutions.

Based on the above, it can be noted that accounting profit quality derives its effectiveness from the adoption of soft skills indicators by the surveyed institutions.

**Table 5: Impact of Soft Skills on Accounting Profit Quality**

Soft Skills						Independent Variab	
T		B	B0	F		R <sup>2</sup>	Analysis Data
Tabulated	Calculated			Tabulated	Calculated		Dependent Variable
1.68	11.66**	0.90	0.85	3.31	136.15**	0.82	Accounting Profit Quality
		50.0 ≤ P**		13=n	92,1 = fd	62SSPS	

#### 4. CONCLUSIONS AND RECOMMENDATIONS

##### Conclusions

The study reached the following key conclusions:

1. The researchers concluded that strict adherence to accounting procedures reduces profit manipulation and contributes to the production of fair financial statements, thereby achieving excellent profit quality for institutions.
2. Soft skills enhance creativity, innovation, organizational ability, and problem-solving skills that institutions face, as well as develop analytical and systematic thinking abilities. These skills and traits, possessed by individuals, are linked to the challenging tasks they perform within the organization to ensure success in a dynamic environment, in line with Binsaeed et al. (2017:458).
3. The study results show that soft skills have a significant positive impact on the quality of accounting profits in the surveyed institutions.
4. The study results revealed a correlation between soft skills and accounting profit quality at the level of the surveyed institutions, with the correlation extending to illustrate the relationship between soft skills indicators and accounting profit quality.
5. The study results indicate that the majority of the sample respondents in the surveyed institutions generally support the existence of a correlation and impact between soft skills and accounting profit quality as demonstrated by statistical tests.

## Recommendations

In light of the above conclusions, the study recommends the following:

1. Enhancing the ability to achieve high-quality accounting profits for public and surveyed institutions in particular by adopting relevant indicators.
2. Continuously training accountants and auditors to deepen awareness of the importance of soft skills to achieve a flexible, dynamic organizational environment capable of adapting to external changes and uncertainties. Proper application of international accounting standards and adherence to specific accounting policies also increases accounting profit quality.
3. Emphasizing the significant role of the audit committee in improving profit quality by increasing its members and the frequency of its meetings.
4. Ensuring possession of skills that contribute to solving and addressing work-related problems, as accountants can face various challenges and circumstances in their roles by adopting soft skills indicators.
5. Placing significant importance on harmonizing accounting standards with international standards, which may strengthen these standards and make institutions more aligned with global practices.
6. Reliance on soft skills contributes to achieving high-quality accounting profits by providing reports that include sufficient information on the costs of sustainable development, compliance with environmental laws, planning and executing investments for optimal resource and energy use, and waste management, while reporting to stakeholders and the community.

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