

**The Effect of Cash Holdings on Non-Audit Services Fees "An  
Empirical Study on the Industrial Public Shareholding Companies  
Listed on Amman Stock Exchange"**

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**Abstract**

The aim of this study was to investigate the effect of cash holdings on Non- Audit services Fees in Jordanian public Shareholding industrial companies, the study used the relational descriptive approach in order to collect data and analyse it quantitatively, aiming to describe independent and dependent variables and to reveal predictive correlations among them, the study used the arithmetic averages, the standard deviations, and the log linear regression test for each of the study variables. The study was applied to a sample consisting of (44) companies listed on the Amman stock Exchange in the industrial sector during the period (2016-2018).

The study reached a set of results, namely, that cash holdings clearly affect Management consulting services and economic feasibility studies services, as for tax services, the study showed that there is no relationship between cash holdings and tax services, this

may be due to the fact that tax services do not predict cash holdings in Jordanian public Shareholding industrial Companies.

the most important Recommendations, Determine the amount of cash holdings that companies must maintain and impose more control on companies to reduce the possibility of fraud and misrepresentation in the financial statements, And the necessity of working to determine the amount of Non-Audit fees according to objective principles and obliging companies to disclose Non-audit services in the annual reports.

**Keywords:** Cash Holdings, Feasibility Studies, Management Consulting, Non-Audit services Fees, Tax Services.