

Curriculm Vita

First: personal information

Full name THAER SABRI MAHMOOD AL-GHABBAN

Scientific rank: professor

University of Baghdad - Higher Institute for Accounting and Financial Studies - Department of Accounting Studies

Head of the Economics Department of Banking Management, Al-Nahrain University

Head of the Financial and Accounting Control Department - Al- Nahrain University

Place and date of birth: Baghdad - 190A

Nationality: Iraqi

Religion Muslim

Nationality: Arab

Marital status: Married

The full name of the wife: Faiza Ibrahim Mahmoud Kazem Al Ghabban

:Academic rank of the wife Assistant Professor / University of Baghdad

Family members responsible for their maintenance

- ♣ Dania Thaer Sabri Mahmoud Al-Ghabban
- ♣ Aya Thaer Sabri Mahmoud Al-Ghabban
- ♣ Rania Thaer Sabri Mahmoud Al-Ghabban

Address: Al-Salam neighborhood - Locality (٤٠٦), Alley (٤٦) Dar: house (٧)

Second: Academic certificates

First certificate

Certificate Name: Doctor of Philosophy of Science in Accounting Field of specialization: cost and administrative accounting - finance

Name of the donor university: University of Baghdad - Iraq

Grant date: ٤/١٦/١٩٩٦

Thesis title: ((The proposed framework for accounting for the costs of social performance of

((economic units under the unified accounting system

Second certificate

Name of the second certificate: Master of Science in Accounting

Area of exact specialization: Financial Accounting

Name of the donor university: University of Baghdad, Iraq

Grant date: ۱۰/۲۱/۱۹۸٦

Thesis Title Human Resources Accounting at the University of Baghdad

Third certificate

Name of the third certificate: Higher Diploma in Cost Accounting

Area of exact specialization: Cost accounting

The name of the donor university: Baghdad University - Iraq

Grant date: ٤/٢١/١٩٨٣

Research Title: ((University Student Study Costs - University of Baghdad

Non-academic practical experiences

- Supervising the Finance Division in the College of Administration and Economics University of Baghdad for the period from ۱۹۸۷ to ۱۹۹۰

Consultant in designing a cost accounting system for a seed company

Consultant in designing a cost accounting system for the General Company for Marketing

Medicines and Medical Supplies

Consultant in providing research on the quality costs of the General Company for Batteries .Industry

Academic activities

University teaching in primary studies

University of Baghdad for the period from 19AV to Y...V

Al-Rafidain University College for the period from Y · · · to Y · · Y

University of Sulaymaniyah - College of Administration and Economics

Postgraduate teaching

- College of Administration and Economics University of Baghdad (Diploma Master's PhD)
- College of Administration and Economics Al-Mustansiriya University (PhD).
- The Higher Institute for Accounting and Financial Studies (the study of legal accounting cost and management accounting.
- Arab Institute of Certified Public Accountants Headquarters, Baghdad
- The Arab Institute for Certified Public Accountants Sulaymaniyah Branch for the period from ۲۰۰۷ to ۲۰۰۹.
- Graduate Institute of Computer and Informatics for the year \99A-\999
- University of Sulaymaniyah College of Administration and Economics for the perio from to Y. 9 Y. V.

Fifth: Scientific academic activities outside Iraq Hashemite Kingdom of Jordan

Zarqa National University - Zarqa Governorate - Visiting Professor for one semester from to $^{\circ/7/7} \cdots$ to teach the following subjects $^{\circ,9,9,9/9/1}$

Management Accounting, Accounting of Persons and Funds Companies, Accounting Information Systems))

Yemen Arab Republic

Al-Ahgaff University - Hadhramout Governorate - Visiting Professor for one semester from to $\frac{7}{1}$ to teach the following subjects $\frac{7}{1}$.

((intermediate accounting - tax accounting - unified accounting system))

Al-Ahgaff University - Visiting Professor for a semester from °/°/۲ · · ° to ۲۸/٦/۲ · · ° to teach the following subjects: Intermediate Accounting - International Accounting - Cost Accounting - Financial Management.

Sixth: The subjects taught in the field of accounting practice

Primary accounting studies

Principles of accounting - the first stage

Intermediate accounting - the second stage

The unified accounting system - the third stage

Cost accounting - the third stage

Accounting for companies of persons and funds - the third stage

Tax accounting - the third stage

Management accounting - the fourth stage

Accounting information systems - the fourth stage

Advanced cost accounting - fourth stage

Specialized accounting systems - the fourth stage.

B. Postgraduate accounting studies

University of Baghdad

Higher Diploma: Cost Accounting-Banking Accounting

Master: Accounting Information Systems- Financial Accounting

PhD: specialized accounting systems- accounting information systems- advanced cost accounting.

Al-Mustansiriya University

PhD: Accounting Information Systems

Higher Institute of Accounting and Financial Studies

Study of legal accounting: management accounting

Melasma study And administrative: administrative accounting - advanced cost accounting

The Arab Institute of Certified Accountants

At the general headquarters and the

Sulaymaniyah branch

The foundation stage: financial accounting - the middle stage: costs - the final

stagemanagement accounting

University of Sulaymaniyah: PhD and Masters

Science City University Colleg

Seventh - scientific supervision

Supervising a number of higher diploma researches in cost accounting University of Baghdad Supervising a number of master's theses in accounting - University of Baghdad Supervising a number of students' theses from the Arab Institute of Certified Public Accountants.

Supervising a number of doctoral dissertations in accounting, Al-MustansiriyaUniversity Supervising a number of master's theses in accounting - University of Sulaymaniyah.

Eighth: Authored books

Specialized accounting systems for students of the fourth stage in the accounting departments of Iraqi universities, first edition, University Press, Y··Y, and the second, increased and revised edition of ··٩ - Memory Library, and the third edition of Y·Y

Bank accounting. Al-Ghufran Library, the first edition for students of the College of Business Economics

Accounting for financial institutions, Al-Jazeera office, (banks and insurance companies (under the unified accounting system

Administrative Accounting, Al Jazeera Office for Printing and Publishing, for students of the University of Human Development in Sulaymaniyah

Cost accounting for students of the University of Human Development in Sulaymaniyah Iraqi Kurdistan

Ninth: Scientific conferences (place and date)

The Fifth Scientific Conference of the College of Administration and Economics / University of Baghdad for the period from ۱۱ to ۱۳ October ۱۹۹۲ in the research tagged

Recent trends in developing the method of preparing the general budget in light of the)) effects of the economic blockade on non-profit organizations

The Sixth Scientific Conference of the College of Administration and Economics / University of Baghdad for the period from ۲۲ to ۲۳ October / ۱۹۹۷ in the research tagged

((Areas of cost reduction under the specified time system))

/ The Seventh Scientific Conference of the College of Administration and Economics

University of Baghdad Y · · o in the research tagged : ((Role Management accounting information in Establishing the ideas of the simultaneous production system in the

((economic units Iraqi

Participation in the conference The ninth of Al-Rafidain University College of Science on in the research tagged ((Disclosure of social obligations in financial reports under $^{7} \cdot \cdot \frac{\xi}{1/\lambda}$ ((the Iraqi accounting rule No. (7)

held by the Association of the second annual Arab accounting conference Participation in

- Accountants and Auditors - Republic of Iraq in cooperation with the League of Arab States under the title Accounting and auditing are Arab Institute for Certified Public Accountants two main pillars of administrative reform and development during the period April Y. 10

7 held by the Association of Participation in The second annual Arab Accounting Forum.

Accountants and Auditors - the Republic of Iraq in cooperation with the League of Arab International "" States - the Arab Institute of Certified Accountants under the slogan Standards in Accounting and AuditingIAS -IFRS -IPSA\$ ISA Reality and response requirements on October Y-A (October) Y-YO Baghdad - Republic of Iraq

8 Participation in the Sixth Scientific Conference under the title "Towards Balanced. Economic, Administrative and Informatics Development" which was held on ۱۲-۱٦-۲۰۱۰ at Baghdad College of Economics University

Tenth: Scientific professional societies

Member of the Iraqi Accountants and Auditors Union

Member of the Iraqi Economists Association

Member of the Iraqi Teachers Syndicate

Eleven: Research published in peer-reviewed scientific journals (publisher and date)

((The modern scientific approach to the study of methods of evaluating human assets)) Journal of Oil and Development, 1949.

Analysis of operating capital in the public establishment for the manufacture of ready-made)) garments)), Journal of Oil and Development, 1949.

The general framework of the standards and indicators of the efficiency of the performance)) of the units Productivity - a contemporary accounting view)) Journal of Oil and Development 199.

Modernizing the methods of preparing budgets / the zero-based budget and the extent to)) which it can be put into practice by organizations that do not aim at profit)), Al-Muhaseb 1997.

- ((The modern approach to the analysis of deviations a contemporary accounting study)) Journal of the College of Administration and Economics / University of Baghdad, 1995 ((Accounting for production costs on time)), Journal of Economic and Administrative Sciences/University of Baghdad, 1990.
- ((Cost Reduction Using Product Value Analysis Method)), Journal of Economic and Administrative Sciences/University of Baghdad, 1997.

Twelve: Research published in Y . . 5

Disclosure obligations Social under the Iraqi accounting rule (7) Journal of the College of Baghdad / Administration and Economics

Thirteenth: Research published in Y...

Fasb new standard for business combination how & why

.Journal of the College of Administration and Economics, University of Baghdad

Fourteenth: Research published in Y...

Targeting the price as a basis for achieving the target costing technique for the economic)) ,units operating in the modern business environment). The Seventh Scientific Conference .((College of Management and Economics

The role of management accounting information in establishing the ideas of the simultaneous production system in the economic units

.((Seventh Scientific Conference - College of Administration and Economics

Formulation of the objectives of accounting and financial reports in light of the different environmental variables, proposed ideas and suggested opinions, the seventh scientific conference of the Faculty of Management and Economics.

Fifteenth: Research published in Y.V

Disclosure of investment in human resources in the financial reports of the Iraqi)) economic units- Journal of the College of Administration and Economics, University of Baghdad.

Fifteenth: Research published in Y · · A

Future vision for the requirements of accounting work in light of the privatization of Iraqi))
.public companies))
Zanko Magazine - Sulaymaniyah, Issue (۲۳)

Sixteenth: Research published in Y., 9

Scientific approaches to measuring human capital in light of intellectual capital accounting)) and the proposed procedures for application in knowledge units)) Journal of Accounting and Financial Studies - Issue Eight - Volume ۲-۲۰۰۹

((The role of internal control in light of the electronic information system)), Journal of Accounting and Financial Studies - Issue Nine - Volume Two - ۲۰۰۹

Participation in the third international scientific conference under the title ((Adoption of -r scientific capabilities for restructuring and administrative, economic and financial modernization in Iraq)) held during the period from '\-\'\' May '\'\' in the University of Karbala, Faculty of Administration and Economics in the tagged research) Adopting the benchmarking technique asa strategy Effective to identify the needs of continuous (improvement and narrow the gap in the performance of Iraqi economic units

There are many recently published researches for the period from '\'\'\' until now, including the following

The multi-page structure of the six sigma performance matrix based on the characteristics of)) balanced technology for performance and the sigma methodology for measuring institutional performance)) and is accepted for publication in the Journal of Accounting and Financial Studies according to its book No. TVE on VI-VE-V-VT issued by the Higher Institute for Accounting and Financial Studies.

((Evaluation of strategic performance using the balanced scorecard)) joint research with Dr Jalila Aidan Al-Dhahabi and d. Ali Khalaf Al-Rikabi. The publication was published in Al-Muthanna Journal of Administrative and Economic Sciences in the special issue of the Second Annual Arab Accounting Conference under the title Accounting and Auditing: Two Basic Pillars of Administrative Reform and Development Y. Ye.

The inevitability of adopting international financial reporting standards in the Iraqi)) environment and its impact on the efficiency of the financial market - an applied study)) A joint research with Dr. Ibtihaj Ismail Yacoub and d. Ali Khalaf Al-Rikabi from the College of Administration and Economics at Al-Mustansiriya University, Baghdad, V-A Y · V · C.

Seventeen: Theses were supervised and discussed from Y. Tuntil Y. O

Using budget programs and performance in preparing the state's general budget, an applied)) study in the Arab Republic of Yemen)), by student Muhammad Hosni Ahmed Hosseini University of Baghdad / Faculty of Administration and Economics

Disclosure of Social Obligations in Financial Reports under the Iraqi Accounting Rule No))

An Applied Study in Al-Wasat Refineries Company)), by student Sana Ahmed Yassin (7)

University of Baghdad / College of Administration and Economics

The method of accounting for the costs of activities and its role in the allocation and)) distribution of indirect industrial costs, an applied study in the General Company for Tobacco and Cigarettes, the Baghdad Cigarette Factory)) by student Bassam Al-Haddad, Arab Institute of Certified Accountants

Eighteenth: Theses were moderated and discussed in Y...

((Accounting for the environmental costs of the economic units)), a master's thesis from the ((.University of Baghdad for the student, Laila Naji

((The role of internal audit in reducing audit risks)) Master's thesis, University of Baghdad by student Suhad Al-Saffar

Nineteen: theses that were supervised and discussed in Y...

((The role of internal auditing in strengthening institutional control)) - a PhD thesis of the University of Al-Mustansiriya by the student, Fayhaa Abdullah Yaqoub Integration of the two techniques of target costing and continuous improvement in)) economic units)) - PhD thesis of Al-Mustansiriya University by Abbas Nawar The role of cost management information in implementing and evaluating functional)) strategies)) PhD thesis, University of Baghdad, submitted by Sabah Abdul-Wahhab

Twenty: Theses that have been moderated and discussed in Y.A.

Accounting for the environmental performance of the economic units and the possibility of)) monitoring and evaluating it by application in the United Company for Tasluja Cement Sulaymaniyah)) Master Thesis

Development of the Balanced Scorecard technique and its role in evaluating the strategic)) performance of the economic units in the Kurdistan Region of Iraq)) A master's thesis submitted by the student, Suzanne Abdel-Karim.

Twenty-one: Theses were moderated and discussed in Y...9

((The role of corporate governance in promoting disclosure and transparency, a study in a sample of commercial banks in the Kurdistan Region of Iraq)) A master's thesis, University of Sulaymaniyah, submitted by the student, Nah Bah Z Mahmoud Hassan Kalali The role of internal control in light of the electronic information system: a study in a sample)) of Iraqi commercial banks)) A search for a certificate of legal accounting for the student Alan Ajeeb / Arab Institute of Certified Accountants - Baghdad

Twenty -two: Theses were moderated and discussed in Y. Y.

Problems of calculating costs in the extractive industries - an applied study in the General)) Company for Geological Survey and Mining / one of the companies of the Ministry of Industry and Minerals)) by the student Ali Farid Saeed for his applied research to obtain a commissioned and administrative accountant certificate whose holder enjoys all the rights and privileges of a doctorate degree granted by the Institute according to Article Tenth of the (Institute's Establishment Law No. To of 1999 according to Book No. To of 9-T-To or

Twenty-three: Theses moderated and discussed in Y.IT

The role of the internal control system in reducing the phenomenon of tax evasion - an)) applied research in the General Authority for Taxes)) Research to obtain a higher diploma equivalent to a master's degree in taxation granted by the Institute under Law No. TT of 1999 (according to book No. 1595 in V-V-T-VT

Twenty Four: Messages Moderated and Discussed in Your

Strategic analysis and the tool for publishing the quality function and their role in)) generating value for the customer / an applied study in the General Company for Textile Industries / Wasit)) by the student Nofal Hussein Abdullah, an applied research to obtain a commissioned and administrative accountant certificate whose holder enjoys all the rights and privileges of a doctorate degree. According to the administrative order of Issue 505 on Y-1A.Y.10-

Twenty-five: recent discussions from Y. Y to Y. Y.

Using target costing and value engineering as an integrated framework in reducing product costs

The role of voluntary compliance of taxpayers in increasing tax revenues - an applied research in the General Tax Authority, by student Anwar Abbas Nasser on \-\forall \-\forall \-\forall \-\forall \\ \text{under the supervision of the chartered accountant Dr. Nidal Raouf Ahmed under Order \(\forall \cdot \forall \) on \\ \forall \-\forall \-\

Twenty-six: Evaluation of Scientific Research for the Purposes of Publishing and Promotion

Evaluating research number (٤) for the purposes of the Scientific Promotions Committee at Al-Mustansiriya University according to its book No. ١٥٦ on ١٦-٥-٢٠١٣.

Evaluation of the research tagged ((Evaluating income tax declaration procedures to limit tax evasion / applied research in the General Commission for Taxes)) for the purposes of the Journal of Accounting and Financial Studies according to its book No. (۱۹۸) in ۸-٦-۲・۱٤ Evaluation of research number ($^{\text{m}}$) belonging to the Scientific Titles Granting Committee in the Ministry of Science and Technology according to its book No. $^{\text{myq}}$ dated $^{\text{myq}}$ and marked as follows:

.Income taxes and their role in achieving public revenues in Iraq	The first search
The impact of training programs in developing the performance of	Second search
.employees	
Evaluation of the internal control system in the General Company for	Third research
Batteries Industry	

The statement	The dense	The time
The statement	The donor	The type
Completion of the initial self-assessment	Dean of the College of	Thanks and
report of the Accounting Control	Business Economics	appreciation
Department according to the order number		
.P/10 on A-T-110	D (# 0 #	
Degree 91 on 17-7- 1.10	Dean of the College	The annual
		performance
		appraisal score
Participation in the second annual Arab	Iraqi Accountants and	shield
Accounting Forum on October Y-A, Y+10	Auditors Association	
Participation in the activities of the	Association of accountants	Certificate of
eighteenth international symposium	and auditors	participation
On June 1., 1.10	League of Arab States	
For the scientific and administrative efforts	Council of the Faculty of	Thanks and
during the period of chairing the	Business Economics	appreciation
Accounting and Financial Control		
Department for the years		
.and ۲۰۱٤-۲۰۱۵ ۲۰۱٤-۲۰۱۳		
Participation in the scientific symposium of	College of Business	Certificate of
the oversight department	Economics	participation
.Accounting and Finance on ۱۰-۲۰-۲۰۱۰		
To obtain the shield of the Iraqi	Dean of the College of	Thanks and
Association of Accountants and Auditors	Business Economics	appreciation
and a certificate of participation in the		
second Arab accounting forum, which is		
titled "International Standards in		
"Accounting and Auditing		
IAS -IFRS -SISA -IPSA HG,HRU Reality and		
Response Requirements" held for the		
period from Y-A October Y-10. According to		
the book of Al-Nahrain University, Faculty		
of Business Economics - Human		
Resources Division		
.Issue YOAY on YO/YY/YOYO		
Participation in the activities of the	Dean of the College of	Efforts appreciated
nineteenth international symposium	Business Economics	
On 9-11- December 1110. College Book		
. No. """ on 11-14-1-10		

Evaluation of the research tagged ((Strategic cost management of production operations in oil fields / applied research in the Middle Oil Company (company) for general purposes of the Journal of Accounting and Financial Studies according to its book No. (YAV) on 1-9-

Evaluation of the tagged research ((suitable for use in light of advanced manufacturing technology applied in the Baghdad Soft Drinks Company - a private contribution)) for the purposes of the Journal of Accounting and Financial Studies according to its book No. (**, on **, -9-1*,) o

Evaluation of the doctoral thesis tagged ((Measuring the costs of the product life cycle in light of the analysis of the value chain and its reflection on the profits of the General Company for Fertilizer Industry - Southern Region) for the purposes of discussion in the College of Administration and Economics, University of Baghdad, according to its book number (YEV) / S) on Y-1.-Y.10.

Evaluation of ($^{\circ}$) research papers for the purposes of the Scientific Promotions Committee at the Baghdad College of Economic Sciences University, according to its book, $P/^{^{\circ}}$ on $?\cdot ?\circ/?\circ/?$.

The role of international accounting standards in raising the efficiency of the work of the Iraq Stock Exchange	The first search
The importance of applying the value-added tax system within the strategy of .economic reform in Iraq	Second search
.Accounting and tax accounting	Third search

Twenty- seven: thanks and honors

Scientific posts for the year Y. 10

- 1. Managing the panel discussion that was conducted by the Department of Accounting and Financial Control in the college in cooperation with the Federal Office of Financial Supervision. A panel discussion entitled (Modern Technologies in Administrative Financial Control to introduce the importance of techniques in the field of financial and administrative control that are consistent with the variables of the contemporary business environment, as well as adapting the techniques to auditing standards International and Iraqi local bases .Dr Salah Nuri Khalaf, Director General of the Department of Auditing Financing and ,Distribution Activity in the Federal Office of Financial Supervision, and Dr. Salah Heimt ,Head of the Supervisory Authority of the Federal Financial Supervision Bureau participated in the seminar.
- 2. Acceptance of the research tagged "The possibility of applying hexagonal diffraction in improving the quality of hotel service a case study in Baghdad Hotel LLC" for publication in the preparation of the Journal of Accounting and Financial Studies University of Baghdad according to its book No. Y·Y on o-o-Y·Yo co-authored with Emad Muwaffaq .Abdul under the priorities (79/Y·Y)

- 3. Participate in the workshop tagged ((Standards of sustainable development for higher education and scientific research)) which was held at the seminar hall in the university presidency on Wednesday, 7-0-7.10
- 4. Participation in a research in the activities of the eighteenth international symposium held by the Association of Accountants and Auditors The Republic of Iraq In cooperation with the League of Arab States Arab Institute of Certified Accountants and tagged Developing and modernizing accounting systems and applications to meet environmental" "challenges which was held on ``- June `` `` in the joint research tagged "A suggested introduction to transparency of disclosure in private banks in the Iraqi environment with reference to the phenomenon of financial corruption" with Prof. Dr. Jalila Aidan Al-Dhahabi and Prof. Dr. Ibtihaj Ismail Yaqoub
- 5. Presiding over the scientific symposium held by the Department of Accounting and Financial Control at the College of Business Economics at the Civilizations Hall of the College of Political Science in the vicinity of Al-Nahrain University in cooperation with the Federal Office of Financial Supervision Held on \\\(\cdot\-\gamma\-\
- 6. Chairing the committee to discuss the research tagged with strategic auditing and its role in improving future expectations of Iraqi crude oil prices applied research in the State Oil Marketing Company (SOMO) for the student Adel Hamid Sankour, under the supervision of the chartered accountant, Dr. Mowaffaq Abdel-Hussein, Dean of the Institute, according to Administrative Order (٤٠٠) on February ۱۲, ۲۰۱۰
- 7. Presiding over the committee discussing the research tagged "The Auditor's Responsive Impact on the Indicators of Fraud and Fundamental Error in the Financial Statements in Light of International Auditing Standard No. (Y:)" Applied research on a sample of the reports of the Federal Office of Financial Supervision by the student Amer Rahima Mahmoud under the supervision of Dr. Salah Nuri Khalaf under the administrative order of Issue (Y · 9) dated \ 9-0- _ Y · 10 Issued by the League of Arab States General Union of Arab Accountants and Auditors Arab Institute for Accounting and Auditing General Center Baghdad as part of the requirements for obtaining the Certificate of Legal Accounting
- 9. Chairing the committee to discuss the research tagged comparison between the qualitative characteristics of accounting information from the point of view of the users of the financial

statements - an applied research in a sample of companies listed in the Iraq Stock Exchange for the student Ali Abd Hatim Al-Rikabi under the supervision of Assistant Professor Dr. - issued by the League of Arab States - General Union of Arab Accountants and Y. Yo-Y. Auditors - Arab Institute for Accounting and Auditing - General Center - Baghdad as part of the requirements for obtaining a certificate of legal accounting

- 10. Chairing the committee to discuss the tagged research The impact of the use of electronic systems on the quality of accounting information Applied research in Khair Al-Safwa Company for Trading Decoration Materials for the student Zaid Muhammad Hussein Al-Muzaffar under the supervision of Assistant Professor Dr. Ibrahim Abd Musa Al-Sa'bri under the administrative order number and Audited (-) \(\cdot \cdot \cdot \) issued by the League of Arab States General Union of Arab Accountants and Auditors Arab Institute for Accounting and Auditing General Center Baghdad as part of the requirements for obtaining a certificate of legal accounting

Scientific contributions during the year Y. 10

First: Evaluation of scientific research

Publisher	The requesting party	Research Title
Acceptable for publication Baghdad College of Economics . University Journal	The Ministry of Science - and Technology Academic titles awarding committee According to her book No .on ۱٠/۱١/٢٠١٥ ۲٩٣	Acceleration of inflation rates during the period ۱۹۹۰-۲۰۱۲ in Iraq (Causes and . (treatments
Acceptable for publication Journal of Accounting and Financial Studies - University of .Baghdad	The Ministry of Science - and Technology Academic titles awarding committee According to her book .No. ۲۹۳ on ۱۰/۱۱/۲۰۱۰	Income tax in Iraq and treatment . Charged married woman

Member of the advisory board of the Journal of the General Controller, which is issued by the Federal Bureau of Financial Supervision under Bureau Order No. (\\forall 001), to express an opinion on the issues issued by the journal (\(\cdot - \cdot \)) and the published topics, as well as the

chapters contained in the journal according to the minutes of the fifth meeting of the Journal of the General Controller

Contribute to submitting a proposal to calculate the student's cost and the graduate's cost uniformly for all higher education institutions according to the Ministry's book No $M^r/r/4 \cdot 4$ on $1/6/1 \cdot 16$

The year is ۲۰۱۶

First: Scientific discussions during the year Y. 17

- 1. On January 2, YOV, he chaired the discussion committee for student Muhannad Nidal Abdel-Razzaq Al-Mawsum's research, "Accounting for Achievement and Its Role in Rationalizing Administrative Decisions," an applied research in the Rojano Company for Insulating Glass and Securit, under the supervision of Assistant Professor Dr. Alaa Jassem Salman, according
- to Administrative Order No. 717 dated 17-11-10 issued by the League of Arab States
- General Union of Arab Accountants and Auditors Arab Institute of Accountants Lawyers . General Center Baghdad as part of Neil requirements Legal Accounting Certificate
- 3. Evaluation of the tagged research (Cost management in construction projects according to the method of accelerated implementation) for the purposes of the Journal of Accounting and Financial Studies issued by the Ministry of Higher Education and Scientific Research University of Baghdad Higher Institute for Accounting and Financial Studies according to .its book No. (Y5) on YA-1-Y-17
- 4. On 5/0/7.17, the discussion committee was chaired by the student Haider Muhammad Reda Moamen for his research titled "The Role of Audit Committees in Reducing Creative Accounting Practices An Applied Research in Companies Listed in the Iraq Stock Exchange", under the supervision of Prof. Dr. Hussein Hadi Anza, according to the administrative order of Issue No. At dated 1-٣-٢٠١٦ issued by the League of Arab States General Federation of Arab Accountants and Auditors Arab Institute of Accountants Lawyers General Center Baghdad as part of Neil requirements Legal Accounting Certificate.

- 5. On 19-٤- ۲۰۱٦, the discussion committee was chaired by the student Ahmed Hamza Majhoul for his research titled "The role of the accounting system in producing information related to the continuity of self-financed public sector companies applied research in the .General Company for Southern Cement", under the supervision of Assistant Professor Dr Ibrahim Abd Musa Al-Sabri under Administrative Order No. 90 dated March 9, 7017 issued by the League of Arab States The General Union of Arab Accountants and Auditors Arab Institute of Accountants Lawyers General Center Baghdad as part of Neil requirements . Legal Accounting Certificate
- 6. On ٤/٢١/٢٠١٦, the discussion committee was chaired by the student Durgham Ahmed Abdel-Reda for his thesis tagged "An approach to measuring costs based on specifications, with the aim of reducing costs", under the supervision of Prof. Dr. Manal Jabbar Sorour according to the administrative order of the number d.p / ١٢٣٣ dated ٣-١٧ ٢٠١٦ Issued by the University of Baghdad College of Administration and Economics Department of .Postgraduate Studies as part of the Neil requirements Master's degree in accounting
- 7. ,for his thesis tagged "T", under the supervision of Prof. Dr. Nasiq Jassim Muhammed Ali , according to the administrative order with the number D.P / Y & & dated V/Y &/Y · Y issued by the University of Baghdad College Management and Economics Department of Graduate .Studies as part of the Nil requirements Master's degree in accounting
- 8. for his research entitled "Evaluating Social Performance Using the Balanced Scorecard, Applied Research in the General Company for Leather Industries" according to Administrative Order No. TYA dated A/TY/TYY issued by the League of States Arabic Arab Institute of Accountants Lawyers General Center -Baghdad as part of Neil requirements Legal Accounting Certificate
- 9. Zeina Tariq Shakuri for her tagged research" Designing the Waste Lifting System and its "Reflection on the Effectiveness and Efficiency of the Municipality of Baghdad An Applied Research in a Sample of the Municipality of Baghdad Departments "pursuant to Administrative Order No. "" dated ")- \ ' \ ' \ issued by the League of Arab States Arab Institute of Accountants Lawyers General Center Baghdad as part of Neil requirements Legal Accounting Certificate

- 11. ,On \\/\(\tau\)\/\(\tau\), the discussion committee was chaired by the student, Najah Hassan Sihou on his research titled "The Impact of Using Total Quality Management on the Effectiveness "of Tax Accounting An Applied Research in the General Commission for Taxes in Iraq according to Administrative Order No. \(\xi\)\(\tau\)\(\tau\)\(\xi\)\(\tau\)\(\tau\)\(\xi\)\(\tau\)\(\ta
- 12. chaired the discussion committee of the student, Sadiq Daher Farhan, for his thesis titled The Compatibility between Hidden Quality Costs and the Requirements for Recognition and "Accounting for It in the Light of International Accounting Standards", under the supervision of Professor Dr. 1. 1.17 issued by the University of Wasit College of Administration and Economics Graduate Studies Division as part of the requirements for obtaining Ph.D. in accounting and the grade was excellent (9.).
- 14. On 17-77- 7:17, the student Mustafa Ahmed Mohsen Daan chaired the discussion committee for his research entitled "A proposed program for external auditing of financing and investment operations in Islamic banks based on Islamic auditing standards an application research in the Iraqi Islamic Bank" according to Administrative Order No. and dated 75 17 7:17 issued by the League of Arab States Arab Institute of Accountants Lawyers General Center Baghdad as part of the requirements for obtaining a Legal Accounting Certificate.

Second: teachers in other universities for the academic year Y. 17

Third: Arab forums for the year Y. 17

Participation in the third annual Arab Accounting Forum marked "Reflection of adopting the application of international standards in accounting and auditing IFRS, IAS, IPS & ISA in the financial and administrative reform for the period from \9-7. October \7.17, which was set up by the League of Arab States - the Organization.

Fourth: Scientific evaluations for the year Y. 17

	The second lead to	4	Tl
	The assignment book	evaluation	The requesting
	number and date	type	party
Performance evaluation using the	The Historian (۲۰)	research	Board of Technical
.sustainable balanced scorecard	On ۲۷-1-۲・17		- Education
			.Technical Journal
Accounting for achievement and its role	D p (৺৴/o) the historian	Master	Baghdad
in achieving the competitiveness of	.On *1-1-1.17	Thesis	University
.some Iraqi industrial companies			Graduate Studies
			Faculty of -
			Administration and
			. Economics

Scientific supervision during the year Y. VV

Obtaining approval to supervise the research of student Haider Hamid Khaled for his tagged research (adaptation of financial reports prepared according to the accounting system for the oil and gas companies sector in accordance with international standards - applied research in a group of petroleum licensing rounds companies) according to Administrative Order No to dated ۲۸ ۲۰۱-۱-1 issued by the League of Arab States - General Union of Arab Accountants (and Auditors - Deanship of the Arab Institute for Accounting and Auditing - General Center Baghdad as part of the requirements for obtaining Legal Accounting Certificate

Thanks giving during the year Y. 17

- Acknowledgment from the Dean of the College of Administration and Economics . University of Baghdad, according to the book, Dr. P. ١٢٩٩ dated ٣/٢٤/٢٠١٦
- Acknowledgment from the Dean of the College of Administration and Economics . University of Baghdad, according to the book, Dr. P. YAAN dated 7/5./۲.
- Acknowledgment from the Dean of the College of Administration and Economics . University of Baghdad, according to the book, Dr. P. TVT · dated ٩-١٠-٢٠١٦
- Acknowledgment from the Dean of the College of Administration and Economics University of Wasit according to the letter No. M / ٣٥٧ dated ٥-١٢-٢٠١٦ for chairing the discussion committee for the master's thesis of the student Sadiq Zaher Farhan in the Accounting Department.

Assignments and committees during the year Y. 17

goal	Issuer	the date	order
			number
Following up the financial statements of	Assistant President	7.17_٣_٢٧	٤٦٤٧/٥/١
the advisory offices of Al-Nahrain	of the University for		
University with the Office of Financial	Administrative		
Supervision based on the memorandum	.Affairs	Y • 1 7 _ 1 A _ 1 •	7.77
of the Control and Internal Audit			
.Department	Higher Institute for		
	Accounting and	7.17_81.	BC 7514

Membership of the Comprehensive	- Financial Studies	Y-17_17_V	BC YV99
/ Examination Committee / first attempt	University of		
for students of the Legal Accounting	.Baghdad		
Branch and Administrative and Cost	College of Business		
Accounting for the period from ۲۷-۲۹-	Economics		
. ۲۰۱7.	College of Business		
Carrying out the tasks of managing	Economics		
scientific issues in the college			
Member of a scientific committee for			
.clearing purposes in the department			

Research accepted for publication in Y. 17

- 1. Acceptance of the publication of the research tagged "The Possibility of Modernizing the State's General Budget by Adopting the Build Operate Transfer of Ownership BOT Method in Al-Mohaseb Journal of Accounting and Auditing Sciences according to the book No. "\\ M. S / \\ \\ dated \\ \- \- \\ \\ \\ \\ Single research
- 2. The research tagged "improving the efficiency and effectiveness of the cost systems of the Iraqi economic units applied to the unified accounting system according to the cost measurement framework to rationalize resources in light of the changes in the contemporary business environment" in Volume ۲۳, Issue ٤0, December ۲۰۱٦, in Al-Mohaseb Journal for Accounting and Auditing Sciences
- 3. Acceptance of the publication of the research tagged "The future vision of building a cost system for economic units by adopting a procedural framework for the accounting measurement technique for resource consumption, a joint research in the scientifically refereed Journal of the Director issued by the Management Development Center Republic of Sudan .

Activities during the year Y. Y.

First: Scientific discussions during the year Y. Y.

- 2. The Impact of the Auditor's Continuity on Auditing Quality Applied "Research on a Sample of Companies Listed in the Iraq Stock Exchange according to Administrative Order No. ۲۰۸۰ dated ٤-٢٤ ۲۰۱۷ issued by the

- League of Arab States Arab Institute for Accountants Lawyers General Center Baghdad as part of the requirements for obtaining a Legal Accounting Certificate.
- 3. he chaired a committee discussing student Muhannad Sabri, **\V-\-\\
 Muhammad's research on his research entitled "Using the Balanced Scorecard in Evaluating the Sustainable Performance of Economic Units Applied Research in the Directorate of Al Rashidiya Municipality", according to Order No. **\text{TT} of o-\text{TA-TT}\text{V} issued by League of Arab States Arab Institute of Accountants Lawyers General Center Baghdad as part of the requirements for obtaining a Legal Accounting Certificate.
- 4. on the date TY A TY Y Head A committee discussion Coed Shaima Kamel Moish about her research Tagged "Rationalization of costs by using "biotechnology engineering in agricultural activities research applied in Seed Examination and Certification Department Ministry of Agriculture, d under command administrative The the number YTAO And the historian in TY Y outgoing on university Baghdad Institute Higher for studies accounting TY Y and financial as part from requirements Nile certificate accountant legal And it was Rating (very good).
- 5. on the date ۲۸ ۸ ۲۰۱۷ member A committee discussion requester Ali Abdul Hussein Hani on his thesis Tagged "Integration of value analysis techniques and simultaneous engineering and its role in reducing costs and achieving competitive advantage ", Supervised by the professor the doctor Manal mighty pleasure under command administrative The the number d. P / ۳۲۸۲ And the historian in ۲٦ ۷ ۲۰۱۷ outgoing on university Baghdad college Administration and Economics Department studies Supreme as part from requirements Nile certificate Masters in accounting.
- 6. On N-Y-Y-Y-Y, he chaired a committee to discuss the research of student Muhammad Abd Kazem for his research entitled "The Role of Forensic Accounting in Evaluating Performance for the Implementation of Government Contracts, An Applied Research in the Federal Bureau of Financial Supervision", according to Order No. ٤٣٣ on ٩-١٩-٢٠١٧ issued by League of Arab States Arab Institute of Certified Public Accountants General Center Baghdad as part of the requirements for obtaining a certificate of legal accounting.

- 7. On4-12-2017 he chaired a committee to discuss the research of the student, "Abdul-Razzaq Issa Omran for his research entitledThe Quality of Internal Control and its Impact on Revenue Collection Applied Research in the Municipality of Baghdad Real Estate Department ", according to Order No٤٠٠ in ١٠-١١-٢٠١٧ issued On behalf of the League of Arab States Arab Institute of Certified Public Accountants General Center Baghdad as part of the requirements for obtaining a certificate of legal accounting.
- 8. On11-12-2017 he chaired the discussion committee for the research of the, student Moazez Hamed Abdel Majeed for her research marked ((The role of international internal auditing standards in adding value to the economic unit Applied research in mixed sector companies)) Applied research in mixed sector companies, according to Order No. 5 77 on 11-13-issued by the League of Arab States Arab Institute of Certified 11-13 Accountants General Center Baghdad as part of the requirements for obtaining a certificate of legal accounting.

Ministerial committees during the year Y. IV:

Member of the eleventh sub-committee related to (coordination with the General Secretariat of the Council of Ministers and the Ministry of Planning regarding the important disciplines (needed in the labor market, whether at the level of preliminary and postgraduate studies according to the ministerial orders issued by the Ministry of Higher Education and Scientific Research / Administrative and Legal Department with number (S / V / OTT 500 on January appended to Ministerial Order No. (TTO) January 1V, TOVO TOV, TO

Internal committees during the year Y. Y.

- 1. Member of the Academic Promotions Committee at the College of Business Economics according to the university order No. M.C / ٣٤ · dated ٥/٣ · /٢ · ١٧
- 2. Member of the sub-examination committee for the first semester of the academic year Y. Y. according to the administrative number QP (Y) dated Y-Y-Y. YY
- 3. Chairman of the Monitoring Reports Follow-up Committee of Al-Nahrain University with .the Federal Office of Financial Supervision. Book No. \/o/AYof on YI-I-Y·IV
- 4. Member of the sub-examination committee in the Accounting and Financial Control .Department according to Administrative Order 909 on £-٢0-٢٠١٧
- 5. Candidate for the Faculty of Business Economics for membership in the Mechanism Committee and the tasks of experts in one scientific specialization (accounting) according to the book No. 1791 on 14-7-7.17

- 6. Chairing the permanent committee to investigate the loss of identities of the employees of the Faculty of Business Economics according to the administrative order (QP / YA50 on YI- (YYYY).
- 7. Member of the Comprehensive Examination Committee / first attempt for students of the Legal Accounting, Cost and Administrative Accounting Branch for the period from ۲۳-۲۷ Pursuant to Administrative Order ۲۳۲۰ on ۱۰-۳۱-۲۰۱۷ University of Baghdad . ۲۰۱۷/۱۱/ Higher Institute for Accounting and Financial Studies.

Participation in local scientific seminars

The scientific symposium entitled "The decline in the investment budget and its economic effects on development projects in Iraq," which was held by the College of Business Economics in cooperation with the Ministry of Planning on £-٢٦-٢٠١٧

Thanks for the year Y. IV

- 1. Acknowledgment from the President of Al-Nahrain University under University Order 1/157 .on ٣-١-٢٠١٧
- 2. Acknowledgment from the Dean of the Higher Institute for Accounting and Financial Studies University of Baghdad, according to Book No. 7 on January 7, 7.17.
- 3. Acknowledgment from the Dean of the College of Administration and Economics University of Karbala according to Book £0% in dated 7-9-7.17.

The title that	The assignment	evaluation	The requesting party
	book number and	type	
	date		
The importance of internal control	Historian V.I (٤٢)	research	- Baghdad University
systems according to a committee	. Y P - 1 - Y 1 · Y .		Higher Institute of
COSO in reducing money laundering in			Accounting and
Jordanian commercial banks - a field			Financial Studies
study from the point of view of external			
auditors			
Accounting for achievement and its	D p (^ኖ ፯/o) the	Master	- Baghdad University
role in achieving the competitiveness	historian	Thesis	Faculty of Administration
.of some Iraqi industrial companies	.On ۳۱-1-۲۰17		. and Economics
Assurance services, continuous	S/Y · / ۱ º 9 ½ on	promotion	Central Technical
auditing, and requirements for bridging	Y • 1 V/0/1 A		University
the expectations gap			
The effectiveness of internal auditing	S/Y · / ۱ º 9 ½ on	promotion	Central Technical
in Iraqi public sector companies	Y.1Y/0/1A		University

	1		
The impact of environmental auditing	S/Y · / ۱ 09 5 on	promotion	Central Technical
on solid waste management in	T.1Y/0/1A		University
.maintaining a healthy environment			
Human resource accounting and its	tpv/ ۱۰۷	promotion	Baghdad University
role in reducing training costs	7.17/19/7		Faculty of
			Administration and
			. Economics
Achieving the competitive advantage	in ۲٦٠	calendar	Baghdad University
of universities	Y • 1 Y/1 A/1 •	research	magazine
Through the continuous improvement			studies
of its projects			Accounting and
/ Research			financial
applied research			
at Petronas University of Technology			
utp			
Cloud accounting a new horizon for	in ۱۹۰	calendar	Science City College
organization	7.17/17/7	research	the university
.accounting work			Science City Journal
Risk management in industrial	in ۲۹۰	calendar	Higher Institute of
.economic units using Pareto chart	Y • 19_19_11	research	Accounting and
			Financial Studies

- 4. Appreciation of the efforts of the Dean of the College in accordance with Administrative Order AAV on Y-2-Y· V. to thank and appreciation from dean Institute Higher for studies accounting and financial university Baghdad under the book with Issue 7 on Y-1-Y· V.
- 5. Acknowledgment from the Dean of the College of Administration and Economics University of Baghdad according to the book No. (٣٣٨٦) dated ٣-٨-٢٠١٧ for participating in PhD thesis discussion committee.
- 6. to thank and appreciation from dean Institute Higher for studies accounting and financial university Baghdad under the book with the number 1569 in 27-8-2017 __ _ About contributing to the discussions of the Higher Institute / University of Baghdad.

Scientific evaluations for the year Y. Y.

Arab scientific conferences during the year Y. YV

Participation in the fourth annual Arab accounting conference held by the Association of Accountants and Auditors in cooperation with the League of Arab States and the Arab Organization for Administrative Development. Balanced.

Scientific research during the year Y. YV

Procedural visualization of the calvometric technique resources to improve the -\
effectiveness of systems costs The Iraqi economic units applying the accounting system
Unified in light of the changes in the contemporary business environment. An acceptable
research in the Science City Journal, University College of Science. Book of issue (\\overline{\cdots}\overlin{\cdots}\overline{\cdots}\overline{\cdots}\overline{\cdots}\over

Honors and Prizes for the year Y. Y:

The developmental contributions of higher education institutions

Submitting a study to develop a master's degree in business accounting, which was submitted according to the required scientific contexts, and which obtained the approval of the ministerial committee formed according to the ministerial order numbered BT °/5° on TA-TINGO

Statement of scientific opinion based on the decision of the Committee of Social Sciences in its session No. ($^{\Lambda}$) held on $^{\Upsilon-\Lambda-\Upsilon}$ regarding a master's thesis in business accounting from the Bucharest Academy of Economic Studies in Romania according to the book of the Department of Missions and Cultural Relations - Department of Evaluation and Equivalence of Certificates with the number ($^{\Upsilon} \cdot \stackrel{\xi}{\leftarrow} \cdot \stackrel{\bullet}{\rightarrow})$ in $^{\Lambda-1} \stackrel{\xi}{\leftarrow} \stackrel{\bullet}{\rightarrow} \stackrel{\bullet}{\rightarrow}$

International Seminars in Y. IV

Participation in the twenty-first international symposium tagged: professionalism and craftsmanship in accounting applications and their reflection on financial management reform, which was set up by the Association of Accountants and Auditors in cooperation with the League of Arab States, the Arab Organization for Administrative Development, from only July Youy.

Supervision of graduation research

Assigned to supervise the research of fourth-year students for the academic year Y. Y.Y.Y. A according to the administrative order No. (Y9).) on Y-Y-Y.Y, empowered the Associate Dean for Scientific Affairs.

Scientific research during the year Y. IA

A procedural perception of the cost measurement technique for resources to improve the effectiveness of the cost systems of the Iraqi economic units applied to the unified accounting system in light of the variables of the contemporary business environment Prof. Thaer Sabri Mahmoud Kazem Al-Ghabban , Prof. Faiza Ibrahim Mahmoud Kazem Al-Ghabban

Journal of the University College of Science, Young, Volume 10, Issue 1, Pages 197-YT.

Scientific research during the year Y.Y.

1. The role of comprehensive production maintenance in improving the performance of the station, an applied research for the South Baghdad / Al-Ola station

Al-Muthanna Journal of Administrative and Economic Sciences, ۲۰۲۰, Volume 1۰, Issue Pages ۱۲۱-1۳0, ۲

2. The application of comprehensive production maintenance indicators and their impact on the cost and energy produced, an applied research in the South Baghdad station / Al-Oula

Al-Muthanna Journal of Administrative and Economic Sciences, ۲۰۲۰, Volume 1., Issue Pages ۲۲7-۲۳9, ۳

Scientific research during the year 2021:

1. An Imaginary Vision of the Economic Entities-Environmental Harmony with the Knowledge Accounting, Financial and Costing Fields and its Reflections on the Fulfillment of Sustainable Development

Research Proposal June 2021

2. The Application of Six Sigma Methodology to Improve Service Quality: A Case Study in an Iraqi Retail Company

Research Proposal June 2021

3. <u>Trinity of Competitive Discrimination (Cost, Quality, and Time) in Light of the Cost, Based on Attributes in the Building and Construction Sector</u>

Article June 2021

Scientific research during the year Y.YY

1. Resource consumption accounting technique between traditional costing systems and contemporary cost management techniques in measuring the cost of products - a conceptual vision

Faiza Ibrahim Mahmoud Al-Ghabban, Prof. Dr. thaer sabri Mahmoud Al-Ghabban

Journal of Accounting and Financial Studies, Y. YY, Volume YY, Issue Y., Pages 109-147

2. The possibility of adopting strategic management accounting techniques to increase the competitiveness of the Iraqi economic units in light of the variables of the contemporary business environment

Faiza Ibrahim Mahmoud Al-Ghabban, Prof. Dr. Thaer Sabry Mahmoud Al-Ghabban.

Journal of Accounting and Financial Studies, York, Volume Y, Issue of in Arabic, pages

- 3. Determine and measure environmental costs based on secondary consumption criteria
- 4. CIIS-9 (CN0501).

Al-Kout Journal of Economic and Administrative Sciences, Total, Volume 17, Issue 79
Pages 177-107.

5. The possibility of applying the hybrid system to reduce the costs of industrial units (applied (research in the General Company for Textile and Leather Industries / Textile Factory / Hilla

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Journal of the University College of Science, Tott, Volume 12, Issue 1, Pages 177-101
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6. ,The effect of financial leverage on the market value of the shares of Iraqi commercial banks applied research at the Bank of Baghdad for the period(2010-2019).

Journal of Accounting and Financial Studies, Y. Y., Volume 17, Issue OV, Pages &Y-OV

7. Cost management by using the six diffraction method to rationalize the costs of productive activities, an applied research in the Iraqi mechanical carpet factory

Journal of Accounting and Financial Studies, Y.TT, Volume 17, Issue A, Pages 177-10.

- 8. The use of costing based on activity based on performance in reducing costs and its reflection in improving competitive advantage An applied research in Wasit Textile and Knitting Factory *Journal of Accounting and Financial Studies*, Y+YY, Volume YY, Issue Y+, Pages Y-Y9
- 9. The role of the re-positioning strategy in rationalizing the costs of economic units by relying on quality costs (Applied Research in Abu Ghraib Dairy Factory)
- 10. Target costing technique to rationalize the costs of economic units under the re-positioning strategy (Applied Research in Abu Ghraib Dairy Factory)
- 11.Use The Cost Leadership Strategy in Throughput Accounting an Applied Research in Wasit Textile and Knitting Factory.
- 12. The use of Activity Based Cost Time Driven (TDABC) and its role in implementing the cost leadership strategy (An Applied Research in Wasit Textile And Knitting Factory).
- 13. Environmental dimensions according to secondary consumption standards(CIIS-9 (CN0501) in light of sustainability accounting to achieve competitive advantage Al-Kut University College Journal, Y.YY, Volume Y, Issue Y, Pages Yo-££.
- 14. The use of cost leadership strategy in light of accounting for the return of internal.activities 12. An applied research in Wasit textile and knitting factory knitting factory

Journal of Accounting and Financial Studies, Y. YY, Volume YY, Issue Y., Pages Y £ £-YOA.

- 15. The relationship of forensic accounting with the detection of tax fraud Journal of Accounting and Financial Studies, Y.YY, Volume YY, Issue Y., Pages Y.- & Y
- 16. Rationalizing production costs to achieve competitive advantage, applied research in the Iraqi mechanical carpet factory

Journal of Economic and Administrative Studies (formerly Journal of Dinars), Y · YY Volume 1-500, Issue YA, Pages YTI-TOI

17.THE EFFECT OF RATIONING THE PRODUCTION COSTS ON ENHANCING PROCESS DESIGN TO ACHIEVE COMPETITIVE ADVANTAGE: AN APPLIED RESEARCH IN THE IRAQI MECHANICAL FACTORY OF CARPETS EJRDS (European Journal of Research Development and Sustainability

ISSN: 2660-5570

https://www.scholarzest.com/index.php/ejrds/article/view/2133/1781

Published: YA April 2022

18. The Effect Of Applying The Six-Sigma Approach On The Costs Of Activities Of The
General Company For Textile And Leather Industries
August 2022 Journal of Positive Behavior Interventions

19. Management using the Six Sigma approach to cost rationalization of activities Application in the Iraqi mechanical carpet factory

June 2022 10.13140/RG.2.2.14463.48808.

20. The Effect Of Applying The Six-Sigma Approach On The Costs Of Activities Of The General Company For Textile And Leather Industries

August 2022 Journal of Positive Behavior Interventions.

Scientific research during the year Y.Y.

- 1. The impact of the use of concentrated solar energy in reducing environmental costs

 Journal of Accounting and Financial Studies, Y. YF, Volume 1A, Issue 77-A, Pages 70-V7.
- 2. Reducing the costs of producing electric energy by using the concentrated solar energy technology

Journal of Accounting and Financial Studies, Y. YY, Volume 11, Issue 77-, Pages 91-1.5.

3. The Importance of Using Concentrator Solar Energy Technologies in Anbar Province Accounting and Financial Studies, Y. YY, Volume 14, Issue 77-in English, pages 1-17.