
The relationship between organizational efficiency and creative accounting

Waad Dhahir Oleiwi

Assistant Professor, College of Education for Humanities, University of Kirkuk,
Iraq
waaddhahir@uokirkuk.edu.iq

Abstract

Creative accounting is a new approach to accounting that aims to foster greater creativity and innovation in financial processes. It focuses on transforming traditional financial data into valuable strategic information to aid decision-making. Furthermore, organizational efficiency measures the effectiveness and efficiency of a company in achieving its goals. The relationship between creative accounting and organizational efficiency lies in how creativity and innovation in accounting are used to improve overall organizational efficiency. For example, the use of innovative accounting techniques can improve decision-making processes and increase business efficiency, positively impacting an organization's performance throughout the year.

Creative accounting is a set of accounting procedures and activities that exploit legal loopholes to improve a company's image. This is done by manipulating actual figures in a company's financial statements and special reports. Corporate accountants use these methods to achieve personal gain or, at the behest of management, to obtain fictitious or unrealistic profits. Manipulating accounting data by exploiting loopholes in accounting principles and standards leads to beautifying a company's image and glorifying its profitability. It is worth noting that legal creative accounting is not subject to legal accountability unless it influences public opinion by misleading investors with information that leads to poor decision-making. Creative accounting

techniques include overstating revenues at a rate expected to actual values, understating the cost of destroying assets through capitalization, overstating deferred costs, hiding liabilities, and manipulating inventory. The accountant is responsible for reviewing the records and accounts related to all activities that fall under creative accounting, such as sales, cost of goods sold, expenses, operating cash, and accounts receivable. It must prioritize the reliability of accounting information and compliance with legal and ethical standards of organizations in order to maintain their integrity and organizational success.

Keywords: Creative Accounting, Organizational Efficiency.

Research Methodology

- Research Problem:

The research problem can be formulated as follows: "Is there a statistically significant relationship between measuring creative accounting methods and procedures and the organizational performance of an economic unit?" Therefore, the measurement includes an impact relationship between the following:

- Accounting Measurement.
- Organizational Performance Measurement.
- Measuring the Relationship between Creative Accounting and Organizational Performance.

- The Importance of Research:

Study the importance of creative accounting, what is the importance of creative accounting, where it represents problems, organizations that use its methods, showing results, activities, managing financial performance, and its objectives.

- Research Objectives:

The research objectives can be defined as follows:

- To understand the concept of creative accounting.
- To identify the characteristics of creative accounting.
- To identify the relationship between the use of creative accounting and the organizational performance of economic units.

- Research Hypothesis:

By addressing the research problem, the following hypotheses can be formulated:

- Does the use of creative accounting play a role in the organizational performance of economic units?
- Economic units use creative accounting to manipulate and produce results that contradict reality.
- Economic units use creative accounting to improve organizational performance.

- Research Model:

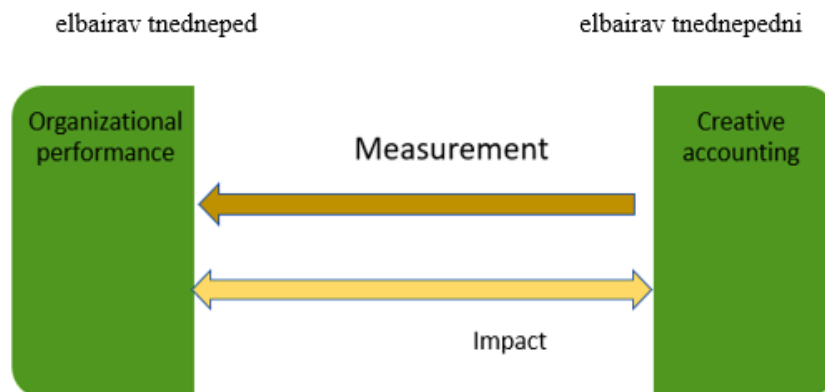


Figure (1): Research variables

The Concept of Creative Accounting and its Characteristics

- Introduction:

Creative accounting began in the 1980s during the recession, when companies were barely operating and making profits. Companies on the verge of collapse resorted to these profit-making tricks and falsified financial statements, and advertisers to attract investors and achieve real profits. For example, all parties are trying to achieve their own interests: personal, who are the bodies? The board? Management? Employees? The company? Shareholders? Investors? Collectors? Tax collectors? And of course, the multiplicity of interests, and their diversity creates conflicts. Who is behind the emergence of creative accounting? Recognition of BHA as well? The possibility of choice for companies? ONA PHASINS AS Group: Freedom to choose estimates and freedom to present information according to accounting standards.

- The Concept of Creative Accounting:

Here we review the developments that have occurred in the concept and attempt to review the evolution that has occurred in the conceptual line with the aim of identifying the old parts that are relevant to the topic and deleting them, as well as the living and renewable parts that add new variables that are relevant to the topic and that maintain many researchers. Writers and planning experts have tried to define the term creative accounting, and due to the different orientations of these researchers and writers, many definitions of the term completed construction have emerged. A definition from these definitions is the point of agreement (Faleh, 2011: 362). The Modut Numerics accounting process has been completed. Who benefits from flexibility in accounting standards, options, measures, requirements, and disclosure? Let's say Datas Finanzberatung MMAA should be Aton to what is preferable to be prepared menus and reports that are reported, i.e., who is through which transactions are conducted? Kant to produce accounting results requires who reports these

transactions in a coordinated, fair, and honest manner. MMAA has led to numerous cases of tax evasion, collapse, and scandals. Finanzberatung in many entities. Al eqtisadiyah Al-Kabira AS Enron Energy Company. (Abdul Hamid, 2017: 20)

- Characteristics of Creative Accounting:

Creative accounting is characterized by the following: (Al-Khashawi, Al-Dosari, 2008: 20)

1. Forms of manipulation and fraud in the accounting, auditing, and tax professions.
2. The use of innovative accounting methods to achieve objectives.
3. Purpose: Who uses the accounting method: Innovative, able to generate profits for a specific number of clients, serving the interests of the company, indirectly for the company, and on a short-term basis.
4. Limited accounting methods: Management relies on common accounting principles, standards, and rules. Therefore, they are legal methods, used by accountants who possess professional and modern skills, enabling them to manipulate, change, and modify values as they see fit.
5. Management's use of innovative accounting methods affect the reliability and credibility of the data contained in financial statements and reduces users' confidence in the information contained in these statements.
6. Increases manipulation, fraud, deception, distortion or misrepresentation in its accounting environment.

- Motivations for Using Creative Accounting: (Rain, 2009, P. 20):

1. Tax Evasion: Regarding tax evasion, Ahad's pioneering motives are to use innovative accounting methods, with the blessing of the original owners and in collaboration with external auditors, to make tax adjustments through the resulting tax deduction rate.

2. Personality Acquisition: Personality acquisition through creative collaboration with external auditors, taking into account all owners' interests in the company and sometimes even the economy and society as a whole. This became clear in 2008.
3. Organizations and their management are subject to a variety of legal, contractual, and competitive requirements necessary to maintain and retain market share when circumstances do not permit O&O and private investment to meet these requirements.
4. Obtaining Financing or Retaining Assets: The forms of obtaining financing or retaining assets often vary from one organizational department to another when organizations face liquidity challenges to continue their operations or investments, and sometimes to meet their financial obligations. Sometimes, this may require resorting to innovative accounting methods to improve results, operations, and manage financial performance. However, the role of accounting is not limited to meeting the requirements of financial institutions.
5. Improves the company's reputation in the markets, achieves financial value, and gains attention, which positively impacts the company's management.
6. Evaluates companies' shares in financial markets with the aim of maximizing financial value and improving the stock prices of these institutions in financial markets.
7. Professional classification: To achieve advanced classification for the company and its competitors in business, and to establish economic standards and criteria. (Rasha, 2010:20).

Organizational Efficiency

- The Concept of Performance:

The concept of organizational performance remains somewhat ambiguous. This concept focuses on those who seek organizational performance through the measures used, ranging from those who have standards that reflect the organization's targeted economies to those who have structural measures that reflect the extent to which the organization's objectives are achieved at the financial, operational, and strategic levels, as well as those who have both an internal and external perspective. This was confirmed by Al-Dulaimi's study (1998: 82). Most researchers agree that organizational performance is not a reflection of financial and economic standards, but rather a broad concept that includes internal and external qualitative standards that reflect the organization's ability to achieve a wide range of objectives for various stakeholders, such as employees, shareholders, customers, management, and society (Al-Dulaimi, 1998: 83-84). Dessler (2000: 346) refers to the 360-degree performance management system implemented at Rock Island Arsenal, which is based on a multidimensional conception of the organizational performance system, including the following variables: technical support, practical support, technical competence, time efficiency, communication, initiative, flexibility, customer service, labor relations, self-development, and process improvement. Rummler and Rock (2006: 1) from a group brainstorming session at the Business Process Management Institute (BPMI) in Washington, indicate that organizational performance is achieved when the organization identifies the key elements that influence its work and makes it compatible to support its strategies and objectives. This includes: practices, policies, and organizational structures.

- The Main Dimensions of Organizational Performance:

The content of the concept of organizational performance varies across organizations depending on their goals and orientations, and on managers' understanding of it. This understanding stems from the diverse perspectives of researchers on this topic. Hamoud and Al-Louzi indicated that effective performance comes from studying environmental, technological, and competitive factors, identifying opportunities and threats, formulating strategies and alternatives, and selecting the alternative that ensures the best benefit and highest level of performance. This is achieved through three main dimensions of the concept of performance: (Aleem, 2014: 26-27):

1. Financial performance: The scope of the concept of organizational performance narrows the scope of performance because it only considers the use of financial performance indicators such as profitability and growth.
2. Financial performance + operational performance: The performance and distribution (AD&D) dimension of efficiency ensures the best use of available resources to achieve returns. The management dimensions represent some performance indicators for market share and the provision of high-quality products to producers.
3. Organizational Effectiveness: The TIS concept is more comprehensive and broader than institutional performance and reflects the extent to which the organization succeeds in achieving its goals.

- The Effectiveness of Organizational Performance:

Al-Khatib and Maya (2009, 47) believe that the measures achieved are appropriate for effectiveness through:

1. Objectives: Whether the objective is primary, secondary, multiple social objectives, short-term objectives, medium-term objectives, or long-term objectives.
2. Material and human resources: This means that the more an organization can meet its material and human needs, the greater its efficiency and the easier it will be to achieve objectives.
3. Quantitative measures: percentage, growth, and sales volume.
4. Economic indicators: An example of this is the use of value added, but this may be insufficient for measuring impact, as value added can be economically unjustified.

- Criteria Evaluation Organizational Efficiency:

Much research has been conducted on the importance of using measures related to individual behavior and performance as a primary measure for evaluating organizational performance. Many researchers believe that performance-related measures can be categorized into (satisfaction, commitment, behavior, organizational role), etc. Explain:

1. Professional satisfaction: Many managers in organizations emphasize the importance of evaluating organizational performance while measuring human factors and personnel. Professional satisfaction is important for evaluating organizational effectiveness, as it is currently being done. These are likely to be negative. (Abu Zayada, 2011: 889).

The factors influencing professional satisfaction can be divided into five main factors: (Tayeh, Al-Hayari, et al., 2012: 168):

- Individual factors such as education, personality, age, and abilities.
- Social factors such as relationships with colleagues and informal groups.

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- Organizational factors such as organizational structure, procedures, nature of work, and leadership style.
 - Environmental factors such as economic, political, and social conditions.
2. Organizational Commitment: The most important topic of organizational commitment is the one that organizations give employees a close connection to, and most importantly, to, their productivity and performance. This refers to the relationship between an individual and an organization, demonstrating the employee's positive attitude toward their organization, their attachment to it, their desire to remain with it, and whether they are an active member. It also has other characteristics (Kharshon, 2011: 173-174):
- Organizational commitment is an intangible state derived from the organizational phenomena it follows, the behaviors and actions of individuals and employees within the organization, and which embodies their loyalty.
 - Organizational commitment is the result of the interaction between many human and organizational factors, among other operational phenomena within an organization.
 - Achieving organizational commitment takes a long time because it embodies a state of complete conviction within an individual and a willingness to abandon it. The result of this is the nature of the contingency factors, the superficial factors, and the modified strategy.
3. Creative Thinking: Moving from failure to success requires experience and a human mind capable of creativity and innovation. Special psychological skills. Careful examination yields returns and benefits for the organization through the continuous development of products and services. It is innovative and
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meets customer needs. Creative thinking is defined as an active, complex, and purposeful mind, characterized by a strong desire and diligent pursuit of solutions or results. It is original and unknown, who preceded, versatile, and complex, and consists of a group of individuals. Who is skilled, and they are: (Ahmadi, 2018: 29-30)

- Fluency.
- Flexibility.
- The Authentics.
- Usefulness.

Extra-role behaviors: These can be defined as behaviors performed voluntarily in addition to an individual's formal, defined role. Helping others, perception, effectiveness, and organization. In other words, other, unspecified behaviors. Who is before the organization that raises the individual's level to help others, and constructive suggestions to improve performance. (Abu Zayada, 2011: 890)

- Organizational Efficiency Objectives:

It includes organizational goals for achieving three main objectives: long-term goals. Defining long-term organizational goals for future success, whether months or years. Long-term goals include goals related to work, education, and life, among other things.

The concepts of long-term goals can be explained through the following example: When President Kennedy announced that he would orbit the moon in the late 1960s, the NASA team quickly began working with departments. The goal was divided into manageable phases, and the phase must be completed before the next step.

Agile goals include a flexible set of values and processes to validate results. A TME develops collaboration with the team through small cycles. Allow organizational goals to be organized for individuals according to the division of long-term goals into milestone maps. Implementation is achieved. Typical goals focus on the first goal. Typical goals are those that are effective within a two-week period and are completed in a short time. Performance goals: Design performance goals for measurement, improvement, and analysis over specific time periods, such as quarterly, semi-annual, or annual. Goals may include achievement in education and professional problem solving. Often, what are the specific goals the organization must achieve? Who is the WMAA strategist who motivates these goals? Where are the individuals? They give you a measure of the energy needed to effectively achieve results. (Jason, 2022: 5).

- Measuring Organizational Efficiency and Importance (Al-Kathiri, 2021: 20):

A- Measuring Organizational Performance: More information about who is the benchmark, and what the following grammar rules are:

1. Measuring growth: Measuring the company's organizational performance, who is the benchmark during growth, the company and its survival, as well as the company's specific goals and continuous improvement. Weaknesses: The company's evaluation scale, the company's external and internal environment.
2. Environmental Relevance Index: The company's organizational performance is evaluated by measuring the company's ability and alignment with its environmental needs, capabilities, and internal resources. This allows the company to better align and improve its organizational performance, achieve productivity, and lower costs, which leads to employee satisfaction.

B- The Importance of Organizational Performance in the Workplace: Measuring organizational performance helps companies make the right use of

funds and investments, and helps them guide operations and make decisions. Entrepreneurs who identify gaps and problems and how to fix them, compare the performance of different jobs, projects, and individuals, all of which, when done correctly, improve the work environment. Improving organizational performance is about the path to the next BMA.

Who benefits from human resources? By formulating new strategic processes and hiring good employees. Ensuring the leader's success, identifying employee strengths and weaknesses, and planning a business plan, process, or procedure, as well as changes within the company.

Evaluation: Assessing customer needs and interests by conducting surveys and questions about the services provided. Providing quality products and services.

The Practical Side

- Research Sample:

The College of Education for Human Sciences at the University of Kirkuk was chosen as the model for our research, "Internal Traits and Their Relationship to Organizational Diversity."

The college boasts modern and advanced facilities, including libraries, laboratories, and classrooms equipped with the latest technology. The college also employs a qualified faculty with extensive experience in various fields.

The college seeks to provide a comprehensive and distinguished educational experience for students and strives to achieve its vision of preparing qualified and distinguished graduates for the local and international labor market.

- Tools Test:

1. A questionnaire analysis tool is a statistical tool used to analyze data related to questionnaires and surveys. This tool helps understand and present the data

collected through the questionnaire in a way that aids decision-making and improves operations and services provided. Questionnaire analysis tools rely on statistical techniques such as descriptive analysis and inferential analysis to summarize and analyze data collected from questionnaires. These techniques include several methods, such as:

- **Descriptive Statistics:** Relies on the use of statistical methods to describe the variables studied in the questionnaire in a detailed and accurate manner.
 - **Factor Analysis:** Used to analyze multiple relationships between variables and helps identify common factors.
 - **Principal Component Analysis:** Used to analyze data related to different variables that contain multiple relationships between them, grouping them into clear and expressive groups.
 - **Inferential Analysis:** Relies on the use of statistical probabilities to determine the validity of the results obtained and conduct the necessary statistical tests.
2. Survey analysis tools are used in many fields, such as business, marketing, education, health, and scientific research. The importance of these tools lies in their ability to extract useful data and analyze it accurately and effectively for decision-making.

- Sex of Participants:

Table (1): Sex of participants

Sex	Number of repetitions	Percentage (%)
male	15	53.57
female	13	46.43
the total	28	100

Thirty questionnaires were distributed, and only 28 were completed. The table indicates that 15 males and 13 females were included among the 28 respondents. Gender ratio: Males accounted for approximately 53.57% of the total, while females accounted for approximately 46.43%. Closeness of numbers: The table

shows that the difference in the numbers of males and females is minimal, with only two individuals differing between them.

- The Age:

Table (2): Age group

Age group	Number of repetitions	Percentage (%)
31-41	10	35.71
41-50	10	35.71
+51	5	17.86
Less than 30	3	10.71
the total	28	100

In this table, we can perform the following analysis:

- Age group 31-41: The table indicates that there are 10 individuals in this age group, representing 35.71% of the total sample.
- Age group 41-50: The table indicates that there are 10 individuals in this age group, representing 35.71% of the total sample.
- Age group 51 years and older: The table indicates that there are 5 individuals in this age group, representing 17.86% of the total sample.
- Age group under 30: The table indicates that there are 3 individuals in this age group, representing 10.71% of the total sample.
- Total: The total sample is 28 individuals.

- Educational Level:

Table (3): Educational level

Academic achievement	Number of repetitions	Percentage
diploma	5	17.86
Bachelor's	10	35.71
Higher Diploma	2	7.14
Master's	5	17.86
doctorate	6	21.43
the total	28	100

Based on the table provided, we can conduct the following analysis:

1. Academic qualification "Diploma": The table indicates that 5 individuals hold a diploma, representing 17.86% of the total sample.
2. Academic qualification "Bachelor's": The table indicates that 10 individuals hold a bachelor's degree, representing 35.71% of the total sample.
3. Academic qualification "Higher Diploma": The table indicates that 2 individuals hold a higher diploma, representing 7.14% of the total sample.
4. Academic qualification "Master's": The table indicates that 5 individuals hold a master's degree, representing 17.86% of the total sample.
5. Academic qualification "Doctorate": The table indicates that 6 individuals hold a doctorate, representing 21.43% of the total sample.

- Number of Years of Service:

Table (4): Number of years of service

Years of service	Number of repetitions	Percentage
5 less	6	21.43
6-10	10	35.71
11-15	5	17.86
16-20	7	25
21-25	0	0
More than 25	0	0
the total	28	100

Based on the previous table, we can conduct the following analysis:

- Years of service "5 years or less": The table indicates that there are 6 individuals with less than 5 years of service, representing 21.43% of the total sample.
- Years of service "6-10 years": The table indicates that there are 10 individuals with 6-10 years of service, representing 35.71% of the total sample.

- Years of service "11-15 years": The table indicates that there are 5 individuals with 11-15 years of service, representing 17.86% of the total sample.
- Years of service "16-20 years": The table indicates that there are 7 individuals with 16-20 years of service, representing 25% of the total sample.
- Years of service "21-25": The table indicates that there are no individuals with 21-25 years of service.
- Years of service "Over 25": The table indicates that there are no individuals with more than 25 years of service.

Table (5): The results of the questions

The question	standard deviation	Arithmetic median	Arithmetic mean	Totally disagree	Disagree	Neutral	Agree	Totally agree	Frequency
The enormous growth in knowledge capabilities in the field of information technology will help generate innovative ideas and practices in the field of accounting.	1.38	1	2.69	0	1	1	11	15	29
One creative accounting technique is to keep your accounting books open for a few days after the end of the fiscal year to record any remaining sales.	1.33	2	2.33	0	2	10	12	4	28
The freedom of choice of accounting principles opens the way for creative use of accounting.	1.42	2	2.93	4	3	1	10	12	29
Flexibility in accounting methods creates opportunities to play around.	1.34	2	2.4	1	5	2	7	5	30
Creative accounting change accounting values from objectivity to subjective.	1.34	2	2.25	0	2	5	6	11	24

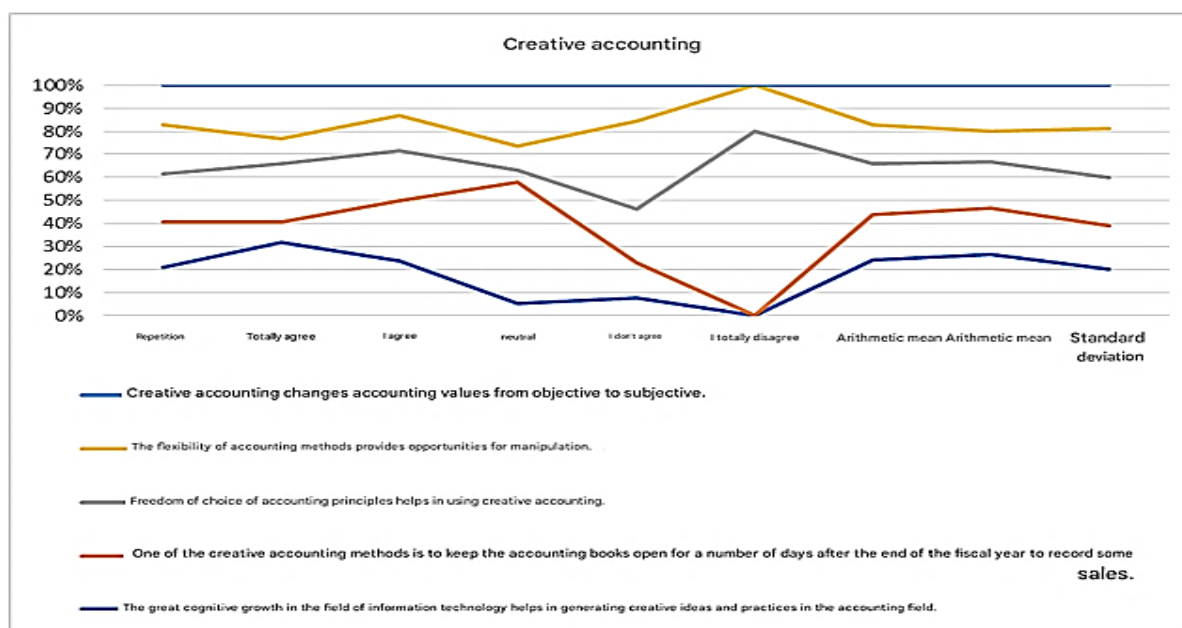


Figure (2): Representation of results

Analyzing the table presented, some key conclusions can be drawn:

- The growth of information technology knowledge plays an important role in generating innovative ideas and practices in the field of accounting. More than half of the participants (15 out of 29) expressed a complete agreement in this regard.
- There is a divergence of opinions regarding creative accounting methods. While some participants support their use (completely agree/agree), others express varying positions ranging from neutral to disagreement (completely disagree/disagree).
- The freedom of choice in accounting principles promotes the use of creative accounting, supported by the positive interaction of many participants (12 out of 29) who fully agreed on this point.

- Flexibility in accounting methods may present an opportunity for manipulation. Some expressed opposition, or complete opposition (neither agree nor completely agree), regarding the manipulative potential of accounting methods.
- Creative accounting plays a role in shifting accounting values from objective to subjective, with the results showing complete agreement from a large number of participants (11 out of 24) on this point.

Table (6): The third axis: organizational performance

The question	Standard deviation	Arithmetic median	Arithmetic mean	I totally disagree	I disagree	neutral	I agree	Totally agree
Lack of attention to the nature of accounting events and processes affects the organization's performance.	6.71	2	5.6	0	0	2	15	11
The financial situation of the organization reflects the performance of the organization.	5.65	2	5.4	1	1	2	12	12
Evaluating the organizational efficiency of an organization reflects the organization's development and growth.	5.74	2	5.4	0	1	2	11	13
The continuous change in the organization's performance, policies, and methods of responding to the surrounding conditions.	5.32	7	5.6	0	2	7	16	3
Organizational efficiency plays a role in the growth of the organization.	6.73	1	5.6	1	0	1	11	15

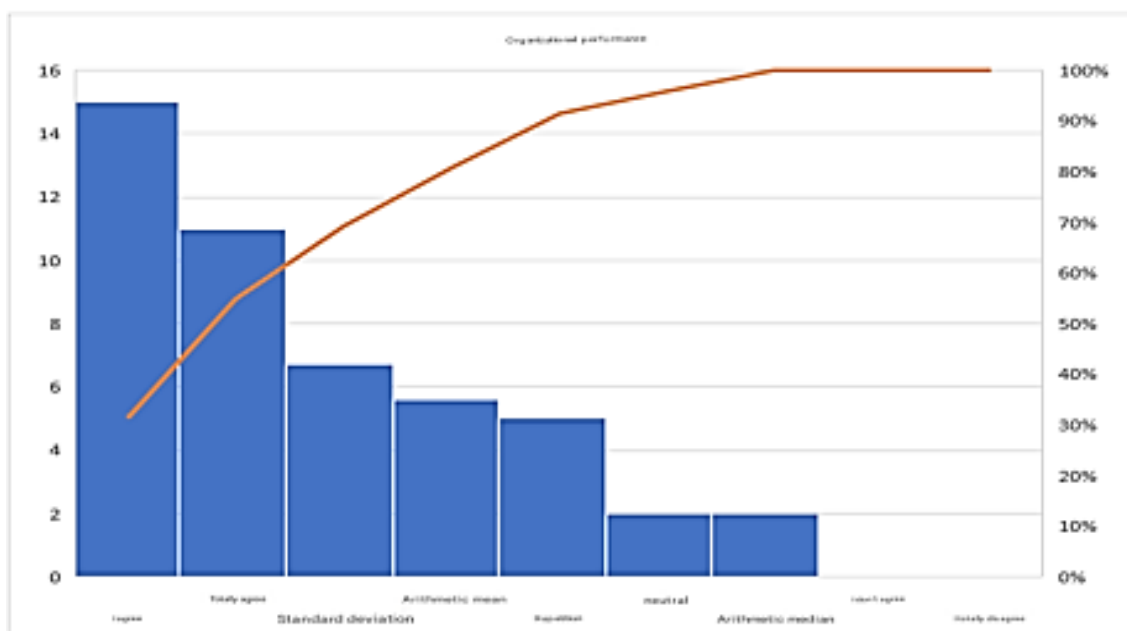


Figure (3): Representation of data

The table above shows the following:

- The table shows complete agreement among study participants that a lack of attention to the essence of accounting events and processes negatively impacts an organization's organizational performance, with 11% fully agreeing.
- The table also shows that an organization's financial position reflects its organizational performance, with 12% fully agreeing.
- It is also noted that the evaluation of an organization's organizational performance reflects its development and growth, with 13% fully agreeing. On the other hand, it is clear that continuous change in organizational performance, policies, and methods is necessary according to the surrounding circumstances, with 16% fully agreeing.

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- Finally, it is noted that an organization's organizational performance plays a role in its growth, with 15% fully agreeing.

Conclusions and Recommendations

Conclusions:

Research Conclusions on the Relationship between Creative Accounting and Organizational Performance:

- The study demonstrated a strong, positive relationship between creative accounting and organizational performance. This indicates that organizations that adopt innovative accounting practices achieve better performance across various fields.
- Creative accounting contributes to promoting innovation and creative thinking within the organization, leading to improved operations and services and achieving a competitive advantage.
- The application of creative accounting helps improve the use of resources, planning, and organizing them more effectively, leading to increased productivity and positive organizational outcomes.
- Creative accounting acts as a catalyst for continuous learning and knowledge development within the organization, enhancing its ability to adapt to environmental and market shifts.
- Creative accounting encourages enhanced communication and collaboration among organizational members, enhancing team spirit and teamwork and contributing to the achievement of organizational goals.
- The application of creative accounting is a challenge that requires a leadership vision and an organizational culture that encourages innovation and change. Therefore, organizations should invest in developing an environment that encourages and promotes creative accounting. Based on these findings, it can be

argued that emphasizing creative accounting as a conceptual and applied framework can have a positive impact on organizational performance.

Recommendations:

Based on the previous conclusion, the following recommendations can be proposed:

- Promoting a culture of creative accounting: Organizations should foster a culture that encourages innovation and creative thinking among their members. This can be achieved by providing training and educational programs that enhance creative skills and encourage initiative and exploration.
- Developing a framework for creative accounting: Organizations should develop a framework that supports and encourages the adoption of creative accounting. This includes establishing policies and procedures that foster creative thinking and enable employees to apply new and innovative ideas in their work.
- Promoting continuous learning and knowledge sharing: Organizations should encourage continuous learning and knowledge sharing among their members. This can be achieved by creating platforms for collaborative and interactive learning, and organizing workshops and sessions to share knowledge and experiences.
- Promoting communication and collaboration: Organizations should foster communication and collaboration among their members to promote creative accountability. This can be achieved by creating an interactive and stimulating environment and fostering collaboration across departments and teams.
- Promoting creative leadership: Organizational leaders should embrace creative leadership and provide the necessary support and guidance for employees in implementing creative accounting. Leaders must have the ability to stimulate innovation.

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