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Cost Management by Applying Resource Consumption Accounting Technique to Enhance Corporate Governance

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Abstract: The research aims to shed light on the cognitive aspect of some contemporary techniques in cost management represented by the technique of accounting for resource consumption and its role in strengthening corporate governance and explaining the role played by corporate governance with its various procedures in managing the cost of the product by reducing it and maintaining its quality. On the systematic nature on which the resource consumption accounting technique is applied and the impact of this technique on achieving success in terms of applying corporate governance procedures. The most important findings of the research were that the methodology of working with the resource consumption accounting technique in light of the competitive business environment provides detailed information about the causes of cost at the level of resource pools as well as at the level of activities, and this supports the short-term differential decision-making process, moreover, resource consumption accounting is classified Costs are proportional and fixed according to the principle of causation, which provides the possibility of isolating idle/excess energy costs, and this supports long-term decisions related to the allocation of resources and energy. These technologies, which focus on the efficient utilization of available resources and maximizing the value of the company, and this supports corporate governance in reducing waste and preserving the company's resources.

Keywords: Resource consumption accounting, , cost management, corporate governance

1.Introduction

The contemporary business environment is witnessing tremendous developments, most notably the fierce competition between economic units and technological progress, as economic units operate in a complex dynamic environment affected by a number of social, technological, economic and political factors that undoubtedly lead to a permanent presence and fundamental change in the business environment in addition to corporate governance gaining importance Great, and this importance increased when governance was considered a global trend that governs control over the management of economic units to limit the abuse of its authority in terms of waste that occurs in its various resources, so it was necessary to put procedures in place to ensure the proper management of these units, and among the aspects of these procedures is the application of techniques Contemporary management accounting in a way that keeps economic units in competition. business environment and achieving success in it by achieving customer satisfaction and the ability to manage the cost of its products by reducing it while maintaining the quality of those products and abandoning traditional accounting systems due to the increasing criticism directed at it and its inability to maintain it. Keeping abreast of developments in the business environment. The research aims to shed light on the cognitive aspect of some contemporary methods of cost management, which is represented in the method of accounting for resource consumption and its role in enhancing corporate governance, as well as clarifying the role that corporate governance exercises of all kinds. Procedures for managing the cost of the product by reducing it and maintaining its quality as a result of supporting the competitive advantage of the economic unit, the research sample, through a work methodology based on the resource consumption accounting technique, and an indication of the impact of this application in achieving success in terms of corporate governance procedures. Therefore, the importance of the research is to study corporate governance and identify its most important procedures that ensure the optimal use of resources by imposing control over them, especially with regard to managing the cost of products and enhancing this through the application of contemporary techniques of management accounting, the most important of which in this regard is accounting for resource consumption with an attempt to give a methodology He worked on applying this technology in one of the factories of the General Company for Textile Industries in Hilla, which is Qadifa

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Babel, where the traditional accounting systems have become useless and do not rise to the level that can be relied upon in providing information that enables these economic units to achieve success in applying governance procedures and what is reflected in them. Its effects in controlling and managing its costs.

1. Knowledge foundations of the resource consumption accounting technique

The resource consumption accounting technique is among the most important contemporary techniques in the field of cost and administrative accounting, which is a response to the developments produced by the contemporary business environment. The committed resources and its reflection in the result in reducing the cost of the product. Accounting thought indicates that there is no comprehensive definition agreed upon for the resource consumption accounting technique, as there are many definitions and concepts mentioned in the accounting literature for this technique, where resource consumption accounting (RCA) was defined by (Balakrishnan et al, 2011: 13) as the new generation in The field of modern management accounting, as this technique combines the German cost management technique (GPK) and the activity-based costing technique (ABC). While (Okutmus,2015:46) defined it as a quantitative-based management technique that supports that the cause of cost occurrence is resources Where costs are distributed according to resource consumption and support the decision-making process. (Abu Shishaa, 2016: 419) believes that it is one of the cost management techniques that are comprehensive and dynamic and depend on providing appropriate information about the operational and financial activities of the economic unit towards optimal and efficient utilization of its available resources, supporting the exploitation of idle / surplus energy, supporting resource planning, maximizing the value of the economic unit and supporting its capacity. competitiveness.

2. Knowledge foundations of corporate governance

Despite the spread achieved by the application of the concept of corporate governance around the world, there has been no agreement among specialists from researchers, academics and professional organizations on a unified concept of corporate governance, due to the overlap of this concept between many organizational, economic, financial and social matters of economic units, which is what It affects the economy and society as a whole (Suleiman, 2006: 15). Here is a set of definitions related to this concept: (Suleiman, 2006: 15) defined corporate governance as a set of rules according to which the company is managed and monitored according to a specific structure that includes the distribution of rights and duties. Among the participants in the management of the company such as the board of directors, executives and shareholders. Governance is also defined as “a set of laws and systems that aim to achieve quality and excellence in performance by selecting appropriate and effective methods to achieve the plans and objectives of the company, in other words, governance means the system, i.e. the existence of systems that control the relationships between the main parties that affect performance.” (Abdel-Hakim and Dalloul, 2009: 47), and (Al-Ghabban and others) defined governance as “a set of systems, laws, and rules for monitoring performance and regulating relations between the board of directors, managers, shareholders, and other stakeholders” (Al-Ghabban and others, 2011: 8).

3. Description of the research sample:

Introducing Qedifa Babel Factory: It was established in 1976 as one of the factories of the General Company for Textile Industries and within the geographical area of this company with an area of (12500 m), and this factory was opened in 1980 with a design capacity (1,500,000 meters) annually. 2008 The factory was developed and rehabilitated by introducing modern textile machines from the company (Michel van de Wela) with the latest international technology and introducing computer designs for the purpose of advancing production numbers. The Qudaifa factory in Hilla manufactures the following:

a. Cotton, silk and synthetic fiber blends (polyester).
B. Qadifa and Alcoplan fabrics.
c. Cotton and silk yarn.
Dr.. Home furnishings, curtains, carpets, pillows and showers.
e. Medical supplies .

ISSN NO: 2769-996X
Date of Publication: 14-08-2023

And the. Woven and regular bags.
g. Various civilian and military clothing.

4. The application of the resource consumption accounting technique in the laboratory, the research sample

In this step, the resource consumption accounting technique is applied in the research sample laboratory according to the following methodological steps:

The first step: inventory the resources needed to implement the activities

Table (1): Details of the uses related to the cost of resources related to the cassia product in the factory, the research sample for the year 2021

total summation	the amount	account number	Statement
	31		Salaries, wages and in-kind benefits
	2,117,180,570	311	The salaries of factory workers
	1,925,329,234	311	Production services salaries
	12,376,896	311	Marketing staff salaries
	9,142,122	311	Administrative staff salaries
4,064,028,822			Total salaries, wages and in-kind benefits
	32		Commodity supplies
	1,207,384,666	3211	Raw materials and raw materials
	11,432,396	3212	Help materials
	1,115,500	3223	Oils and greases
	2,596,370	323	backup tools
	498,924,684	3241	Packaging
	2,055,499	32512	Stationery supplies
	136,000,000	3272	electricity
1,859,509,115			Total commodity supplies
	33		Service supplies
	32,760,	331	Maintenance Services

ISSN NO: 2769-996X
Date of Publication: 14-08-2023

	000		
	7,540,000	3341	Transfer of personnel
	18,111,000	33432	dispatching employees
58,411,000			Total service supplies
	37		extinction
	8,760,779	372	The collapse of buildings
	9,436,975	373	Scattering of machinery and equipment
	7,515,733	274	The decline of means of transportation
25,713,487			total extinction
6,007,662,424			the total

Source: Prepared by researchers using the reports of the Costs Division

The second step: classify the resources into homogeneous pools

Table (2): Inventory of resources in homogeneous resource pools in the Qudifa Babel plant

Resource cost drivers	Resources (cost items)	resource pools	
• Number of Workers • Number of Workers • Number of Workers	• Salaries, wages and in-kind benefits • Transfer of employees • Dispatch of employees	Personnel resource	
• Quantity (meters) • Quantity (meters) • Quantity (liters) • Sales quantity (km) • Number of orders	• Raw materials and ores • Auxiliary materials • Oils and greases • Packing materials • Stationery supplies	Consumables supplier	
• Number of purchase orders • Maintenance hours • Working hours of the machine	• Backup tools • Maintenance of machinery and equipment • electricity	Maintenance and driving forces supplier	

ISSN NO: 2769-996X
Date of Publication: 14-08-2023

Resource cost drivers	Resources (cost items)	resource pools	
• Hours ● production chart Hours ● production chart Scheme ● production hour	• Extinction ● of buildings • Extinction ● of machinery and equipment • Extinction ● of means of transportation	The resource of the assets used in the production process	

Source: Prepared by researchers

The third step: separating the costs of resource pools into fixed and proportional costs

A- Personnel Resource:

Table (3): Fixed and proportional costs in the individual resource pool

Total	proportional costs	Fixed costs	resources
4,064,028,822	257,919,018	3,806,109,804	Salaries, wages and in-kind benefits
7,540,000	-	7,540,000	Transfer of personnel
18,111,000	18,111,000	-	dispatching employees
4,089,679,822	254,511,000	3,813,649,804	the total

Source: Prepared by researchers using the reports of the Costs Division

B. Consumables supplier:

Table (4): Fixed and proportional costs in the consumables resource pool

Total	proportional costs	Fixed costs	resources
1,207,384,666	1,207,384,666	-	Raw materials and raw materials (yarn)
11,432,396	11,432,396	-	auxiliary materials
1,115,500	1,115,500	-	Oils and greases
498,924,684	498,924,684	-	Packing and warping material
2,055,499	-	2,055,499	stationery supplies
1,720,912,745	1,718,857,246	2,055,499	the total

Source: Prepared by researchers using the reports of the Costs Division

T. Maintenance resource complex and driving forces:

Table (5): Fixed and proportional costs in the maintenance resource pool and driving forces

Total	proportional costs	Fixed costs	resources
2,596,370	2,596,370	-	backup tools
32,760,000	14,440,000	18,320,000	Maintenance services
136,000,000	128,795,000	7,205,000	electricity
171,356,370	145,831,370	25,525,000	the total

Source: Prepared by researchers using the reports of the Costs Division

ISSN NO: 2769-996X
Date of Publication: 14-08-2023

w. Assets resource pool used in the production process:

Table (6): Fixed and proportional costs in the resource pool of assets used in the production process

Total	proportional costs	Fixed costs	resources
8,760,779	-	8,760,779	The collapse of buildings
9,436,975	-	9,436,975	Extinction of machinery and equipment
7,515,733	-	7,515,733	The decline of means of transportation
25,713,487	-	25,713,487	the total

Source: Prepared by researchers using the reports of the Costs Division

The fourth step: Determine the theoretical and practical energies and fixed and proportional cost rates

Fixed charge rate = Fixed costs of the resource pool / Theoretical energy volume
Proportional chargeback rate = Proportional costs of the resource pool / Operational energy volume

Table (7): Theoretical and practical capacity and loading rates for the year 2021

Cause resource costs	proportional cost rate	fixed cost rate	practical energy	theoretical energy	Resource pool
	Personnel resource				
working hour	805	6,234	320,544	610,560	Salaries, wages and in-kind benefits
Number of employees	-	13,196	212	212	Transfer of personnel
Number of employees	1,811,100	-	10	12	dispatching employees
Consumables supplier					
Quantity (m)	292.17	-	4,132,438	-	Raw materials and raw materials (yarn)
Quantity (m)	890.23	-	12,842.01	-	auxiliary materials
Quantity (L)	111.77	-	9980	-	Oils and greases
sales quantity (km)	5,709	-	4032	-	Packing materials
number of orders	-	5,709	-	360	stationery supplies
Maintenance and driving forces supplier					
The number of purchase	4,327	-	600	-	backup tools

ISSN NO: 2769-996X
Date of Publication: 14-08-2023

Cause resource costs	proportional cost rate	fixed cost rate	practical energy	theoretical energy	Resource pool
orders					
maintenance hour	2,046	1,817	7,056	10,080	Maintenance of machinery and equipment
machine working hour	2,241	65.835	57,456	109,440	electricity
	The resource of the assets used in the production process				
Scheme production hour	-	119.51	-	73,301	The collapse of buildings
Scheme production hour	-	128	-	73,301	Extinction of machinery and equipment
Scheme production hour	-	102	-	73,301	The decline of means of transportation

Source: Compiled by researchers based on tables (3), (4), (5), (6).

Step Five: Distribute the costs of the activities to the final products and separate the costs of idle energy

Table (8): The causes of resources consumed by activities in the Qudifa Babel plant for the year 2021

packaging activity	**quality control activity**	**manufacturing activity**	**resource prompt**	**the Resource**
				Personnel resource
25,704	22,680	169,344	working hour	Salaries, wages and in-kind benefits
17	15	112	Number of Workers	Transfer of personnel
-	1	5	Number of Workers	dispatching employees
				Consumables supplier
-	-	321,430.10	Quantity (m)	Raw materials and raw materials (yarn)
-	-	112.36	Quantity (m)	auxiliary materials
-	-	711.00	Quantity (L)	Oils and greases
1,560.11	-	-	sales quantity (km)	Packing materials
-	-	-	number of orders	stationery supplies

ISSN NO: 2769-996X
Date of Publication: 14-08-2023

				Maintenance and driving forces supplier
-	-	312	number of orders	backup tools
1,101	1,145	2,143	maintenance hours	Maintenance of machinery and equipment
7,543	4,130	35,320	Machine hours	electricity
				The resource of the assets used in the production process
5,638	11,277	22,554	Scheme production hour	The collapse of buildings
4,887	7,330	48,867	Scheme production hour	Extinction of machinery and equipment
18,325	-	30,542	Scheme production hour	The decline of means of transportation

Administrative activity	**Marketing activity**	**storage activity**	**maintenance activity**	**resource prompt**	**the Resource**
	Personnel resource				
33,264	24,192	27,216	18,144	working hour	Salaries, wages and in-kind benefits
22	16	18	12	Number of Workers	Transfer of personnel
-	2	-	1	Number of Workers	dispatching employees
	Consumables supplier				
-	-	-	-	Quantity (m)	Raw materials and raw materials (yarn)
-	-	-	-	Quantity (m)	auxiliary materials
-	-	-	240.00	Quantity (L)	Oils and greases
-	-	-	-	sales quantity (km)	Packing materials
101	65	55	-	number of orders	stationery supplies
	Maintenance and driving forces supplier				
-	-	-	234	number of orders	backup tools
-	-	-	2,354	maintenance hours	Maintenance of machinery and equipment
795	2,221	2,554	3,301	Machine hours	electricity
	The resource of the assets used in the production process				
5,638	5,638	16,916	5,638	Scheme production hour	The collapse of buildings
-	-	-	7,330	Scheme	Extinction of

ISSN NO: 2769-996X
Date of Publication: 14-08-2023

				production hour	machinery and equipment
6,108	6,108	12,217	-	Scheme production hour	The decline of means of transportation

Source: Prepared by researchers using the reports and consultations of the technical department.

Table (9): Distribution of resource pool costs over activities

quality control activity	**manufacturing activity**	**resource prompt**	**the Resource**	
			Personnel resource	
180,930,456	159,644,520	1,192,012,416	Salaries, wages and in-kind benefits	
224,332	197,940	1,477,952	Transfer of personnel	
-	1,811,100	9,055,500	dispatching employees	
181,154,788	161,653,560	1,202,545,868	the total	
	Consumables supplier			
-	-	93,912,232.32	Raw materials and raw materials (yarn)	
-	-	10,002,624.28	auxiliary materials	
-	-	79468.47	Oils and greases	
8,906,667.99	-	-	Packing materials	
-	-	-	stationery supplies	
8,906,667.99	-	103,994,325.07	the total	
			Maintenance and driving forces supplier	
-	-	1,350,024	backup tools	
4,253,163	4,423,135	8,278,409	Maintenance of machinery and equipment	
17400456.41	9527228.55	81477412.2	electricity	
21,653,619	13,950,364	91,105,845	the total	

ISSN NO: 2769-996X
Date of Publication: 14-08-2023

	The resource of the assets used in the production process				
673797.38	1347714.27	2695428.54		The collapse of buildings	
625536	938240	6254976		Extinction of machinery and equipment	
1869150	-	3115284		The decline of means of transportation	
3168483.38	2285954.27	12065688.54		the total	
214,883,558.37	177,889,878.27	1,409,711,726.61		**total summation**	
the total	**Marketing activity**	**storage activity**	**maintenance activity**	**resource prompt**	**Resource**
Personnel resource					
2,256,309,216	234,145,296	170,287,488	191,573,424	127,715,616	Salaries, wages and in-kind benefits
2,797,552	290,312	211,136	237,528	158,352	Transfer of personnel
16,299,900	-	3,622,200	-	1,811,100	dispatching employees
2,275,406,668	234,435,608	174,120,824	191,810,952	129,685,068	the total
Consumables supplier					
93,912,232.32	-	-	-	-	Raw materials and raw materials (yarn)
10,002,624.28	-	-	-	-	auxiliary materials
106293.27	-	-	-	26,824.8	Oils and greases
8,906,667.99	-	-	-	-	Packing materials
1,261,689	576,609	371,085	313,995	-	stationery supplies
114,189,506.86	576,609	371,085	313,995	26,824.8	the total
Maintenance and driving forces supplier					
2,362,542	-	-	-	1,012,518	backup tools
26,048,209	-	-	-	9,093,502	Maintenance of machinery and

ISSN NO: 2769-996X
Date of Publication: 14-08-2023

					equipment
128869030.4	1833933.825	5123480.535	5891656.59	7614862.335	electricity
157,279,781	1833933.825	5123480.535	5891656.59	17,720,882	the total
The resource of the assets used in the production process					
8759963.49	673797.38	673797.38	2021631.16	673797.38	The collapse of buildings
8756992	-	-	-	938240	Extinction of machinery and equipment
7476600	623016	623016	1246134	-	The decline of means of transportation
24,993,555	1296813.38	1296813.38	3267765.16	1612037.38	the total
2,571,869,510.86	238,142,964.21	180,912,202.92	201,284,368.75	149,044,812.18	**total summation**

Source: prepared by the researcher based on tables (7) and (8).

After the costs of the resource pools have been distributed among the activities in Table (9), the following table shows the costs allocated to the Qadifa product in the Qadifa plant, Babylon, the research sample for the year 2021, after applying the resource consumption accounting technique, as follows:

Table (10): Costs allocated to the Qadifa product for the year 2021

Costs allocated to the Qadifa product	causing the cost of the activities of the Qadifa producer	The activity
1,409,711,726.61	produced quantity (meter)	manufacturing
177,889,878.27	Checked quantity (m)	quality control
214,883,558.37	Quantity sold (km)	Packaging
149,044,812.18	working hour (maintenance)	maintenance
201,284,368.75	exchange orders	storage
180,912,202.92	Quantity sold (meters)	catalog
238,142,964.21	The number of contracts concluded	Admin
2,571,869,510.86	-	the total

Source: Number of researchers based on the data of Table (9).

ISSN NO: 2769-996X
Date of Publication: 14-08-2023

Separation of idle energy costs: After determining the costs allocated to the Qadifa product in the Qadayfa Babylon factory and completing this step, the idle energy costs are separated by comparing the realized costs for the factory extracted from the reality of the cost records with the costs calculated by applying the resource accounting technique and for all resource pools, as in the table below .

Table (11): idle energy costs for resource pools

idle energy 3 2-1	2 Costs after applying resource consumption accounting	1 realized costs	Resource
1,807,719,606	2,256,309,216	4,064,028,822	Salaries, wages and in-kind benefits
4,742,448	2,797,552	7,540,000	Transfer of personnel
1,811,100	16,299,900	18,111,000	dispatching employees
1,836,070,146	2,275,406,668	4,089,679,822	the total
1,113,472,433.68	93,912,232.32	1,207,384,666	Raw materials and raw materials (yarn material)
1,429,771.72	10,002,624.28	11,432,396	auxiliary materials
1,009,206.73	106293.27	1,115,500	Oils and greases
490,018,016.01	8,906,667.99	498,924,684	Packing materials
793,810.00	1,261,689	2,055,499	stationery supplies
1,606,723,238	114,189,507	1,720,912,745	the total
233,828	2,362,542	2,596,370	backup tools
6,711,791	26,048,209	32,760,000	Maintenance of machinery and equipment
7,130,970	128869030.4	136,000,000	electricity
14,076,589	157,279,781	171,356,370	the total
815.51	8759963.49	8,760,779	The collapse of buildings
679,983	8756992	9,436,975	Extinction of machinery and equipment
39,133	7476600	7,515,733	The decline of means of transportation
719,932	24,993,555	25,713,487	the total
3,454,890,365	2,552,772,059	6,007,662,424	total summation

Source: Prepared by the researchers based on tables (1) and (9)

Finally, a set of results were reached that can be formulated as follows:
Conclusion

ISSN NO: 2769-996X
Date of Publication: 14-08-2023

The resource consumption accounting technique is one of the contemporary cost management techniques that emerged as a result of the criticisms of traditional costing systems, as the RCA technique classifies costs into fixed and variable (proportional) according to cost behaviour and isolates idle energy costs from the cost of products and this contributes to providing information More accurate and appropriate to support the strategic and operational decision-making process, which leads to the strengthening of corporate governance.

The methodology of working with the accounting for resource consumption technique in light of the competitive business environment provides detailed information about the causes of cost at the level of resource pools as well as at the level of activities, and this supports the process of making differential short-term decisions, moreover, accounting for resource consumption classifies costs into proportional And fixed according to the principle of causality, which provides the possibility of isolating idle/excess energy costs and this supports long-term decisions related to the allocation of resources and energy.

The implementation of the resource consumption accounting technique to determine the production cost in the Qadifa Babylon plant for the year 2021 leads to a reduction in the production cost from (6,007,662,424) dinars, which is calculated according to the current costing system used in the company, to (2,552,772,059 dinars, calculated after implementing the resource consumption accounting technique, i.e. a reduction In the cost of (3,454,890,365) dinars, which is represented in idle energy costs, which should not be charged on the cost of products, meaning that the application of technology contributed to reducing costs by (0.58%).

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