MEASURING THE LEVEL OF PERFORMANCE OF ACCOUNTING UNITS AND THEIR IMPACT ON THE CONTROL ENVIRONMENT

Hakeem Hammood Flayyih [A], Sabah Salman Mutashar[B], Amjed Hamed Murad[C]

ARTICLE INFO	ABSTRACT
	Purpose: The research aims to study the measurement of the performance of accounting units level of the research sample by using the Federal quality Model European (EFQM) **Design/methodology/approach:** the (EFQM) which included seven dimensions "Leadership, Strategic Planning, External Focus, Information and Analysis, Faculty / Staff and Workplace Focus, Process Effectiveness & Outcomes and Achievements" And its effect on the Control Environment, which includes three dimensions: "Integrity, management philosophy and commitment to powers" . the sample is supervisory units of colleges affiliated with the University of Baghdad in Iraq, and a sample was chosen that included fifty-one individuals in the accounting departments. **Originality/value:** we scale has been developed to examine the measurement of the performance of accounting units level of the research sample under the Federal quality Model European (EFQM). Findings: That these units are located at the first level of the model, which is the lowest level at which economic unit can emerge, which indicates that the economic unit must give priority to improvement, as it was noted that this performance had an effective impact in achieving an effective control environment in the unit the research sample, and this means that the level of performance, whatever its quality, it affects the control environment, except that whenever The quality was high and the effect was better. Doi: https://doi.org/10.26668/businessreview/2022.v7i4.e680

[A]Assistant professor at Department of Accounting. College of Administration and Economics. University of Baghdad - Iraq. E-mail: hakeem.hmood@coadec.uobaghdad.edu.iq Orcid:https://orcid.org/0000-0003-0615-0854

[B] Prof. at Shatrah Technical Institute. Management Technical College - Iraq. E-mail: Sabah.salman@stu.edu.iq
 Orcid: https://orcid.org/0000-0001-9245-8876

[C]Phd studint at Higher School of Commerce. Manouba University - Tunisia.
E-mail: mailto:amjed.mourad@esct.rnu.tn Orcid: https://orcid.org/0000-0003-1527-7240

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MEDIR O NÍVEL DE DESEMPENHO DAS UNIDADES CONTÁBEIS E SEU IMPACTO SOBRE O AMBIENTE DE CONTROLE

RESUMO
Objetivo: A pesquisa visa estudar a medição do desempenho das unidades contábeis da amostra da pesquisa utilizando o Modelo Federal de Qualidade Européia (EFQM).
Design/método/abordagem: o (EFQM) que incluiu sete dimensões "Liderança, Planejamento Estratégico, Foco Externo, Informação e Análise, Foco da Faculdade / Pessoal e Local de Trabalho, Eficácia do Processo & Resultados e Realizações" e seu efeito sobre o Ambiente de Controle, que inclui três dimensões: "Integridade, filosofia de gestão e compromisso com os poderes" . a amostra é de unidades de supervisão de faculdades afiliadas à Universidade de Bagdá no Iraque, e foi escolhida uma amostra que incluiu cinqüenta e um indivíduos nos departamentos de contabilidade.
Originalidade/valor: foi desenvolvida uma escala para examinar a medição do desempenho das unidades de contabilidade da amostra de pesquisa sob o Modelo Federal de Qualidade Européia (EFQM).
Conclusões: Que estas unidades estão localizadas no primeiro nível do modelo, que é o nível mais baixo em que a unidade econômica pode emergir, o que indica que a unidade econômica deve dar prioridade à melhoria, pois foi observado que este desempenho teve um impacto efetivo na obtenção de um ambiente de controle efetivo na unidade da amostra de pesquisa, e isto significa que o nível de desempenho, qualquer que seja sua qualidade, afeta o ambiente de controle, exceto que sempre que a qualidade foi alta e o efeito foi melhor.

Palavras-chave: Desempenho, Ambiente de Controle, Excelência no Desempenho, Fundação Européia, EFQM.

MEDIR EL NIVEL DE RENDIMIENTO DE LAS UNIDADES CONTABLES Y SU IMPACTO EN EL ENTORNO DE CONTROL

RESUMEN
Propósito: La investigación tiene como objetivo estudiar la medición del rendimiento de las unidades de contabilidad de nivel de la muestra de la investigación mediante el Modelo Federal de Calidad Europea (EFQM)
Diseño / metodología / enfoque: el (EFQM) que incluye siete dimensiones "Liderazgo, Planificación Estratégica, Enfoque Externo, Información y Análisis, Facultad / Personal y Enfoque en el Lugar de Trabajo, Eficacia de los Procesos y Resultados y Logros" Y su efecto en el Entorno de Control, que incluye tres dimensiones: "Integridad, filosofía de gestión y compromiso con los poderes". la muestra son las unidades de supervisión de las facultades afiliadas a la Universidad de Bagdad en Irak, y se eligió una muestra que incluía a cincuenta y una personas de los departamentos de contabilidad.
Originalidad/valor: se ha desarrollado una escala para examinar la medición del rendimiento de las unidades de contabilidad de la muestra de la investigación según el Modelo Federal de Calidad Europeo (EFQM).
Resultados: Que estas unidades se encuentran en el primer nivel del modelo, que es el nivel más bajo en el que la unidad económica puede surgir, lo que indica que la unidad económica debe dar prioridad a la mejora, ya que se observó que este rendimiento tuvo un impacto efectivo en el logro de un entorno de control eficaz en la unidad de la muestra de la investigación, y esto significa que el nivel de rendimiento, cualquiera que sea su calidad, afecta el entorno de control, excepto que siempre que la calidad era alta y el efecto fue mejor.

Palabras clave: Desempeño, Ambiente de Control, Excelencia en el Desempeño, Fundación Europea, EFQM.

INTRODUCTION

Several quality awards have been developed in Europe to develop the performance of the various economic units in general or at the level of departments and administrative divisions within those units, and the main reason for this is that the performance is a measure to ensure that what has already been accomplished through to work following the specific standard, and evaluation consider as a necessary requirement for the economic unit to achieve its goals based on the established standards (Haerizadeh, 2022). However, the evaluation is a periodic process

that aims to measure the strengths and weaknesses in order to achieve a specific goal that the economic unit has planned in advance, and that the accounting system applied in the companies listed in the Baghdad market, which was established in the year 1990 until The change of the political system in Iraq in 2003 was dependent on work on the existing Ottoman, English and Indian laws regulating these actions in a closed economic environment from the outside world, by virtue of the nature and requirements of accounting work and the limited awareness and accounting culture that follows the nature of the political system at that time, therfor, these instructions and laws affect the nature of the accounting work even with updates and development that take place in the accounting system despite the changing nature of the work of the stock market, which has become known as the Iraq Stock Exchange, and because of the openness that occurred in the financial market from a closed financial market to a market have an openness in light of free trade, and the companies 'attitude towards applying financial accounting standards, the applied accounting system does not meet the urgent need to expand the accounting work, which has become an obstacle in providing appropriate and accurate accounting information by representing users of accounting information with the aim of monitoring and evaluating performance, and in return a problem of a low level of performance of accounting units, the weakness of accounting systems in the fight against administrative and financial corruption, and the lack of implementation of international accounting standards, as well as the lack of electronic accounting systems and human resources to accommodate the process of modernization in accounting work in accordance with standards of International accounting in the absence of a clear application of the mechanisms of corporate governance, on the other hand the problem of not adopting the application of quality requirements and standards (Zargar et al., 2011). the most important of which are evaluation standards according to EFQM, as most accounting units do not have a strategic planning for performance and have no plans to develop the performance of workers, which It has created difficulty in the application of international accounting standards (Liu, 2022), However, the importance of the research is highlighting the role of the EFQM in the process of improving the performance of government units through its seven dimensions and identifying the strengths and weaknesses in each of these dimensions in order to improve them as a step towards trying to implement international accounting standards, in light of the Iraqi government's orientation towards the application of comprehensive criteria for the process of evaluating government performance using EFQM in evaluating the performance of government institutions, and the research problem can be summarized in whether the use of this model affects the Control Environment.

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LITERATURE REVIEW

There are many studies that dealt with research variables represented by the performance evaluation of accounting units or Control Environment. However, EFQM has been used in various studies, the most important of which is a study of (Mhaibes, 2009) in which he dealt with the adoption of standards for international quality awards to achieve excellent performance, As for (Zargar, Faghani & Mahmudi, 201) study which dealt with whether the (EFQM) model supports the functions needed to achieve organizational safety, and a viable system model (VSM) was used as a method to describe the functions required for organizational safety, then used (VSM) as a model to assess whether the EFQM model supports These functions and how they continue, as well as the study of (Moeller, 2007), use the EFQM model in evaluating the supreme financial control apparatus and its reflection on the quality of the audit, as for a study (Elnaga & Imran, 2013) that aimed to evaluate the performance of workers according to the standards of workers and the results of employees of the EFQM in the Office of the Inspector General of the Iraqi Ministry of Health, to follow Modern and advanced management methods in evaluating performance. As for the study (Al Shobaki & Naser, 2016), it aimed to know the degree of the leadership of King Khalid University to the standards of excellence management in the light of the European model from the viewpoint of the faculty members of the university, and our study came among those studies to address the role of EFQM in evaluating the performance of accounting units for government units. The contribution of the current study can be summed up by studying the role of EFQM in the process of evaluating the performance of accounting units and then studying its impact in the Control Environment, as it is the first study that addressed this aspect in the process of evaluating the performance of accounting units using the EFQM model. As for the study (Abdul Wahab and Sulaiman, 2017), it shed light on the possibility of applying the European Excellence Model in assessing the performance of Al-Numan General Hospital in Baghdad, and the study (Abass et al, 2022) studied the measurement of the level of excellence in the federal board of supreme audit and the extent of The impact of this distinction on administrative and financial corruption.

Conceptual framework for the research
The concept of financial performance

The performance evaluation is defined as the evaluation of the activity of the economic unit in light of its results at the end of a specific financial period. Performance evaluation is concerned with verifying the achievement of the pre-defined and planned goals and measuring the unit's efficiency in using available resources, whether human or capital resources (Mishkin,

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2007).However, the financial performance assessment is part of the ongoing management work chain, which includes a set of procedures to ensure that available economic unit resources are used efficiently and effectively way and in accordance with the pre-established technical and economic standards (Berger & Humphrey, 1997). The process of evaluating the financial performance of the institution means providing a judgment that has value to the management of the natural, material and financial resources available to the institution in order to serve the needs of its various parties, that is, the evaluation of the financial performance of the institution is a measure of the results achieved or expected in light of predetermined standards, that the process of assessing the financial performance in the institution is considered to be extreme significance and that is to serve the various parties that have to do with the economic unit, as the economic unit in general aims to make a profit, so the evaluation of financial performance is a major tool that necessary for the control procedure in the economic unit (Wittenberg-Moerman, 2008).

Concept of Excellence in Financial Performance:

The concept of excellence has recently received the attention of authors and researchers on a large range. However, various organizations have attempted to take advantage of the crucial opportunity for effective strategic planning and commitment to realizing a shared vision dominated by goal setting, adequacy of resources, and keenness on performance (Murad ET AL., 2022). the excellence in Financial Performance was defined as "the highest level of performance, consisting of the accumulation of experience, knowledge, and skills of workers, which guarantees continuous improvement and development for them in order to achieve the appropriate position for workers "(Abdel-Wahab & Suleiman, 2017). The focus when measuring performance is on the holistic concept of performance as it is associated with various goals, which enhances the variance in measures, where it is necessary to focus on financial and non-financial performance (operational). However, financial performance can be measured using financial ratios such as profitability, liquidity, activity ratios, debt to capital ratio and stock market ratios, while the middle circle of performance within the organization, which consists of operating standards and indicators such as the market share, introduction of new products, the effectiveness of the marketing and production process, and other standards that relate to the level of performance of the organization's operations such as the market position, productivity, development of individuals and public responsibility, as for organizational effectiveness, it is the broadest and most comprehensive concept of organizations' performance,

which includes financial and operational performance, and this is due to the interest of this field in the short and long-term goals of stakeholders (Morgan & Strong, 2003).

The matter of improving performance has received the attention of accountants, as improving the financial performance of companies can be a done through the independence of the audit committees, and a study conducted in Tunisia in 2007-2010 found that the independence of the audit committees affects the rate of return on investment and thus leads to improved performance (Al-khoury et al., 2022).

As well, the importance of sound corporate governance rules is growing and playing an important role in improving performance, as the importance of corporate governance contributes in achieving economic development and avoids falling into financial crises, by establishing a number of performance standards, in order to support economic foundations in the markets and detecting manipulation cases, corruption, bribery, and mismanagement, which leads to gaining the confidence of customers in these markets, and working to stabilize markets and reduce severe fluctuations in markets, and thus achieve the desired economic progress. (Hasan et al. 2013) have found in a study that there is a direct role for the auditor in developing the performance of accounting units by examining and evaluating the internal control system, submitting a report to the administration on the strengths and weaknesses of the accounting system and providing notes on strengthening this system.

Federal Quality Model European

In the midst of the strong competition undertaken by institutions in general, we find that these institutions started looking for excellence in their performance, and many models of excellence emerged from the middle of the last century, including the Japanese excellence model (Deming), which focused on ensuring the quality of products and services, as well as the American model emerged (Baldrige Malcom) in the eighties of the last century, which focused on the continuous improvement in production, and becuse of the emergence of these two models and additional models of excellence that appeared and that had less impact than the former, several representatives and heads of international companies was agreed at the end of the eighth decade of the last century to adopt a new uniform model for excellence In performance, which it called (EFQM), and it was agreed to present it for the first time as an award launched in 1991, and this model has been in continuous development prosess and review by a committee charged with development until 2012 as it issued a final version which was more flexible than previous ones, in order to compete and succeed in the global environment. (Kammas, 2018). however, this model initially took a federal organizational form, as the initiative to create it in 1988 came

by the European Union Commission in addition to fourteen European multinational organizations such as Philips, Volkswagen, and British Telecom, and this organizational entity has provided a framework that is measured on the basis of organizations' application of the requirements of the European and regional European quality awards (Giménez Espín et al., 2022). This organizational form is represented in what is known as the EFQM which is a non-profit organization and owns the intellectual property rights of the quality model understudy, The number of member organizations in this organization has increased to include 800 organizations working in various sectors in all European countries, and it has taken into account the change in economic factors and has become in itself a quality model similar to the evaluation model of the american Malcolm Baldrige national quality award and quality awards in Australia and South Africa, in addition to the Japanese Deming award (Nabitz, Klazinga & Walburg, 2000). The model is based on seven standards: Leadership, Strategic planning, External focus, Information and analysis, Staff and work place focus, Process effectiveness, Outcomes and achievements (Walker & Oduro, 2006).

Control Environment

Control environment is defined as a set of standards, processes, and structures that are considered as the basis for implementing internal control in the organization, and that includes the organization's values (Alslihat et al. 2018; Arens et al. 2012; Chen et al, 2009:)

Integrity and ethical value

Moral integrity and values are considered as a product of the ethical and behavioral standards of the unit and how it can be communicated and obligated to it in practice. It includes management actions to remove or reduce incentives that drive individuals to commit unlawful or illegal or immoral behavior. It also includes the delivery of ethical and behavioral standards of the unit to individuals through policies developed and charters and codes of conduct (Engelbrecht et al. 2017).

Obligation of authority

The authority is representing in the knowledge and skill which necessary for individuals to carry out the tasks assigned to them, however, the obligation of authority includes considerations determined by the administration for the levels of authority of specific actions and how these levels can be translated into skills and knowledge to be provided (Oboe & Fiorini, 1998).

Participation of the Board of Directors or the Audit Committee

A good board of directors is represented in the board that works independently from the administration and individuals follow up and examine the activities of the administration (Al-Tamimi & Flayyih, 2013). As for the audit committee, it is responsible for overseeing the financial reporting process of the company and must constantly contact both internal and external auditors. Both auditors and board members are permitted to discuss matters that may relate to matters such as honesty or management behavior (Chen & Zhou, 2007).

Management's philosophy and operating style

The administration provides, through the activities carried out, clear indications to workers about the importance of management. For example, does management take big risks, or does the administration hate risk? Are profit plans and balance sheet data set as the best possible plan or as the most likely targets? How can the administration be described? a bureaucratic and flaccid administration? or is it a weak administration dominated by a few individuals? or is it a good administration?. Therefore, the understanding of these aspects of Management philosophy and operating style enables the reviewer to understand the direction of management toward the control process (Arens et al, 2012).

Organizational structure

The organizational structure of the unit defined as the lines of authority and responsibility in the economic unit.and through the understanding of the organizational structure from the customer, they can recognize management and functional elements of the work and understand how the control process can be implemented (Arens et al, 2012).

Authority and responsibility

In addition to the informal aspects of communication previously mentioned, formal methods of communication regarding authority, responsibility, and similar matters related to the control process are also important aspects. These aspects may include elements such as notes from senior management regarding the importance of the control process and the matters related to them such as formal operational and organizational plans, job descriptions, and related policies (Flemisch et al, 2012).

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Human resources

The most important aspect is the internal control of individuals because if the employees are efficient and honest, they can produce reliable financial statements even in the absence of other various controls (Cascio, 2015).

RESEARCH METHODOLOGY

This research seeks to examine a specific hypothesis related to, as mentioned above, through the preparation of a questionnaire form, and the research population is comprised of professionals and specialists with the accounting, auditing and administrative aspects working in the colleges group of the University of Baghdad, because of their experience and expertise and in line with the questionnaire form. The first axis represents the EFQM that has been employed in line with research requirements, with the aim of measuring the excellence in these companies.

Measuring the validity and reliability of the questionnaire

The validity of the internal consistency and the reliability of the questionnaire have been validated by using Alpha Cronbach's coefficient, as it was found that the stability coefficient of the questionnaire is high, as it reached 96%, and this indicates that the questionnaire in all its aspects has a high and acceptable degree of stability and therefore can be adopted in the procedure of the analysis and approval of the results and that the validity is equal to the root of the stability factor, where the value of the validity of the questionnaire (0.97), which is a good value indicates the validity of the scale.

Research Sample

Table 1. shows the characteristics of the research sample.

Type	Details	Number	Percentage
Sex	Men	18	%35
	Woman	33	%65
	Total	51	%100
Certificate	Prep	8	%16
	diploma	1	%2
	Bachelor's	30	%59
	M.A.	5	%10
	Ph.D	7	%14
	Total	51	%100
Career Title	Accountant Associate	6	%12
	Accountant	31	%61
	Senior Accountant	10	%20
	Account Manager	4	%8

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	Total	51	%100
	Less than 5	5	%10
	From 5 years to 10 years	30	%59
	From 11 years to 15 years	13	%25
Experience	16years and over	3	%6
	Total	51	%100

Mathematical Model and Development of Research Hypotheses

An alternative way to test our hypothesis is to use Mathematical model, by developing a direct approach that addresses the aforementioned conceptual problem by mesurment the relationship between the Control Environment and quality of performance, The Control Environment as Dependent variable included three dimensions. The expression was done about the quality of the performance of accounting units by (EFQM) model, as independent variable, that included Seven dimensions; and is given by:

$$CO_{it} = \beta_0 + \beta_1 L_{it} + \beta_2 SP_{it} + \beta_3 EF + \beta_4 IA_{it} + \beta_5 SWF_{it} + \beta_6 PE_{it} + \beta_7 OA_{it} + \varepsilon_{it}$$

Where the variables are defined as follows:
Coit: Control Environment

β_0: Constant.

β: Beta (the coefficient for each of the independent variables of the study

$\beta_1 L_{it}$: Leadership.

$\beta_2 SP_{it}$: Strategic planning

$\beta_3 EF_{it}$: External focus

$\beta_4 IA_{it}$: Information and analysis

$\beta_5 SWF_{it}$: Staff and Workplace Focus

$\beta_6 PE_{it}$: Process Effectiveness

$\beta_7 OA_{it}$: Outcomes and Achievements

ε_{it}: Random error (the probability of an error in the model or the amount of error in the model).

Inorder to Verification the authenticity of statistical model design, The statistical approaches that fit the nature of the data used in the research, Assume a data distribution test, Before entering into the analysis of the results descriptive and inductive statistics and hypothesis testing, we are tested Normal Distribution to data, in order to ensure the correctness of the mathematical model design and the accuracy of the presented results, we are noted that the data are distributed normally, indicater of the Kurtosis and the Skewness their values were

between (+2, - 2), The closer you get to zero The results were acceptable and the data are follows a normal distribution. Thus, parametric statistical tools can be used for the purpose of testing hypotheses, Figure 1 shows the normal distribution of the data.

Figure 1. The normal distribution of the data.
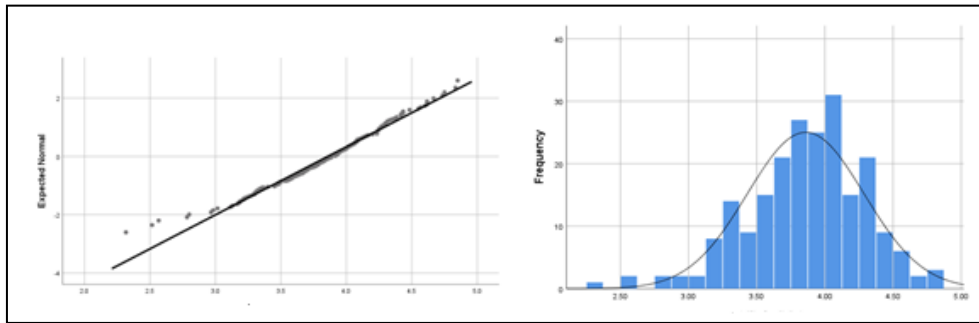
Source: Data Analysis Output (SPSS 23)

We can test the signs of the coefficients on the interaction terms to test our hypothesis. Research hypotheses were formulated according to the questionnaire form prepared by researchers, which included two dimensions, namely the performance of the quality level of the accounting units of the research sample as an independent variable and the control environment as a dependent variable, as the researchers adopted a method that is that the strength of the internal control comes from the extent of the performance level of accounting units. However, the following are the hypotheses of the research that were formulated to suit the researchers' goal of conducting the research:

H1: There is an acceptable level of excellence for the quality of the Performance of the accounting units of the research sample.

H2: There is a statistically significant correlation between the quality of performance of accounting units of the research sample and the Control Environment. However, this main hypothesis is subdivided into the following sub-hypotheses:

H3: There is a statistically significant effect between the quality of the performance of accounting units of the research sample and the integrity.

H4: There is a statistically significant correlation effect between the quality of the performance of accounting units of the research sample and Management philosophy.

H5: There is a statistically significant effect relationship between the level of Performance of accounting units of the research sample, and the Authority and responsibility.

Figure 2. shows the hypothetical scheme of the research based on the questionnaire and research hypotheses.

Figure 2. hypothetical scheme of the research.
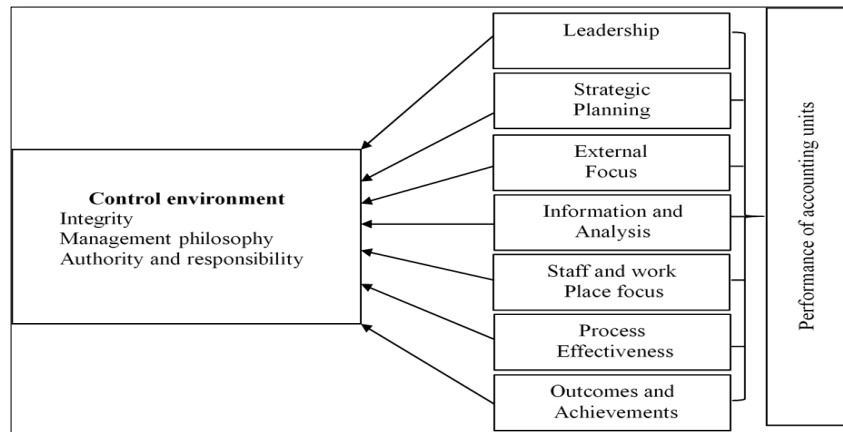
The results: Present and analysis of the results of the field study:

Present and analyze descriptive results and measure the level of excellence in the performance of accounting units

The level of performance of accounting units was measured by the research sample by using EFQM, which includes seven dimensions, each dimension of them includes four questions, and the total number of questions is twenty-eight questions.

The descriptive statistics tools used which represented in the arithmetic mean to determine the compatibility of the selected sample with the questionnaire questions, The standard deviation coefficient and the coefficient of variation were also used to estimate the absolute dispersion of the responses of the sample members from the mean to estimate the relative dispersion, as well as the relative importance of each of the questions after calculating the coefficient of difference, with the aim of drawing a picture or a general framework for the preference of respondents and their general orientations regarding research variables.

The descriptive statistics tools used which represented in the arithmetic mean to determine the compatibility of the selected sample with the questionnaire questions, The standard deviation coefficient and the coefficient of variation were also used to estimate the absolute dispersion of the responses of the sample members from the arithmetic mean to estimate the relative dispersion, as well as the relative importance of each of the questions after measuring the coefficient of variance, with the aim of drawing a picture or a general framework for the preference of respondents and their general orientations regarding research variables. And that is by using of the quintet Likert scale, and the researcher determined the level of

answers in the light of the arithmetic means by determining their affiliation with any category, on this basis, the mean hypothesis was measured, and inferential analysis methods were utilized to measure the effect of explanatory variables on the response variable, and the weighted mean of the scale is determined from the length of the period first and it is equal to the result of dividing 4 / 5 since 4 represents the number of distances (from 1 to 2 the first distance, and from 2 to 3 a second distance, and from 3 to 4 a third distance, and from 4 to 5 a fourth distance) While the number 5 represents the number of choices, and when dividing 4 by 5 produces the length of the period (category) equals 0.8, and Table 3. Presents descriptive results for the variables and the main dimensions of the research. The following table presents the results of the descriptive results and a list of the performance levels of the accounting units.

Table 2. A list of examinations of the level of the excellent performance of the accounting units.

Variables	COit	β1Lit	β2SPit	β3EF	β4IAit	β5SWFit	β6PEit	β7OAit
Mean	4.09	3.55	3.68	3.68	3.43	3.39	3.69	3.58
Std.Deviation	0.65	0.80	0.81	0.81	0.76	0.87	0.73	0.70
C.V	0.16	0.23	0.22	0.22	0.22	0.26	0.20	0.20
Rrlative importance	84%	77%	78%	78%	78%	74%	80%	80%
Result	Often	Often	Often	Often	Often	Often	Often	Often

Source: Data Analysis Output (SPSS 23)

By observing Table 2. we find that that the arithmetic mean of all variables was higher than the assumed mean which was (3) and confirms an agreement between the members of the sample about the questions posed in it, while the result of the standard deviation coefficient and the coefficient of variance is very low and indicates a low dispersion in the answer of the members of the sample, while the relative importance of the variables ranged between (74-88)%. As for measuring the level of excellence in the performance of accounting units for each dimension, it is done according to each of the following categories, which are: Category (4-7): The economic unit should give priority to improvement, Category (8-12): The economic unit has started with an organized approach towards the possibility of achieving excellence, category (13 - 16): that economic unity has effective indicators and a systematic approach to an orientation towards the excellence, category 17-20: that the economic unit was in the field of excellence (and from the overall results for each category, we note that the degree of dimensions ranges between (3.86 to 3.42) And the degree of all these dimensions was in the first category between 4-7, and This means that the economic unit must give priority to improvement at the level of accounting units, However from the results in the table above, the alternative hypothesis (h1) was rejected and the null hypothesis was accepted.

Presentation and analysis of the results of the field study

The validation of the above assumptions was done by measuring the correlation and regression determined by the simple regression equation ($COit= \beta0+ \beta xit+ \varepsilon it$) between the main variables, while the correlation between the sub-dimensions was done under the simple regression equation ($COit= \beta0+ \beta1Lit+ \beta2SPit+ \beta3EF+ \beta4IAit+ \beta5SWFit+ \beta6PEit+ \beta7OAit+ \varepsilon it$), However, statistical methods such as the Pearson correlation coefficient have been used to determine the type of relationships between research variables.

Measuring the relationship of the main variables

Table 3. Presents the results of correlation and regression coefficient values for the research variables assumed in the first hypothesis of the research.

Table 3. Results of correlation and regression coefficients values of research variables

Control Environment						Variable
Regression				Pearson Correlation		
F	Sig.	R²	β	Sig. (2-tailed)	R	
25.95	0.000	0.35	0.48	0.00	0.50	Performance of accounting units

Source: Data Analysis Output (SPSS 23)

From the Table 3. it is clear that Statistical correlation indicators: The correlation coefficient reached (0.50), which is a positive value with a significant relationship, because the percentage of significance reached (0.00) which is less than the level of significance (0.05) and that confirm the existence of a strong correlation between the first variable (Performance of accounting units) and (Control Environment) variable.

Statistical regression indicators: that the calculated value of (F) reached (25.95), at the level of significance (0.05), while the significance of (F) was (0.000), which indicates the significance of the parameter of the regression model is less than the level of significance (0.05) and indicates The presence of an effect of the independent variable in the adopted variable, and this means there is a statistically significant effect of (Performance of accounting units) at a level of significance (5%) with a degree of confidence (95%) in (Control Environment), and it is clear from the determining coefficient (R^2) was (0.35) This means that the performance variable of accounting units explained (35%) of the changes that occur in the adopted variable, while the remaining percentage of (655) was attributed to the contribution of other variables not included in the regression model that has not been addressed by researchers, as shown by the coefficient of β which was (0.48) and this means that any increase in the level of the

independent variable by one unit will lead to an increase in the level of the dependent variable by (48%).From the above results, the second main hypothesis of the research, which was:

h2: There is a statistically significant correlation between the quality of performance of accounting units of the research sample and the Control Environment.

Examining of the relationship between the performance level of accounting units of the research sample and integrity

Table 4. shows the results of the correlation and regression coefficient values for the research variables between the dimensions of performance of accounting units and integrity.

Table 4. results of correlation and regression coefficient values between performance of accounting units and integrity.

F	Sig.	R²	β	Sig. (2-tailed)	R	Dimensions	Variable
		integrity					
	Regression			Pearson Correlation		Dimensions	Variable
F	Sig.	R²	β	Sig. (2-tailed)	R		
8.46	0.00	0.58	0.01	0.000	0.50	Leadership	Performance of accounting units
			0.18	0.000	0.58	Strategic planning	
			0.26	0.000	0.66	External focus	
			-0.04	0.000	0.50	Information and analysis	
			0.15	0.000	0.60	Staff and Workplace Focus	
			0.20	0.000	0.65	Process Effectiveness	
			0.08	0.000	0.62	Outcomes and Achievements	

Source: Data Analysis Output (SPSS 23)

From Table 4. it is clear that Statistical correlation indicators: The values of correlation coefficient R reached a positive value with a significant correlation because the percentage of significance reached less than the level of significance (0.05) for all dimensions of the performance of accounting units and that confirm the existence of a strong correlation between those dimensions and the first dimension tagged with the integrity which belongs to the control environment.

Statistical regression indicators: that the calculated value of (F) reached (11.94), at the level of significance (0.05), while the significance of (F) was its value (0.000), which indicates the significance of the parameter of the regression model being lower than the level of significance (0.05), and that indicates the existence of an effect of the independent dimensions of the performance of accounting units in the first dimension marked by the integrity which belongs of the control environment, which means that there is a statistically significant effect of the performance of accounting units at a significant level (5%) with a degree of confidence (95%) in the integrity, and it is clear from Coefficient of determination (R^2), which was (0.67), that the performance of accounting units dimension explained (67%) of the changes in the

adopted variable, As for the remaining percentage which was (33%), it is attributed to the contribution of other variables not included in the regression model that was not addressed by the researchers, As shown by the beta coefficient (β), which was reached to:

• This means that any increase in the level of the dimension of (Leadership) with one unit will lead to an increase in the level of integrity by (1%).

• This means that any increase in the level of dimension (Strategic Planning) with one unit will lead to an increase in the level of integrity by (18%).

• This means that any increase in the level of dimension (External Focus) by one unit will lead to an increase in the level of integrity by (26%).

• This means that any increase in the level of (Information and Analysis) with one unit will lead to an increase in the level of integrity by (4%) in reverse.

• This means that any increase in the level of dimension (Faculty / Staff and Workplace Focus) with one unit will lead to an increase in the level of integrity by (15%).

• This means that any increase in the level of (Process Effectiveness) by one unit will lead to an increase in the level of integrity by (20%).

• This means that any increase in the level of (Outcomes and Achievements) by one unit will lead to an increase in the level of integrity by (8%).

From the above results, the third hypothesis is accepted:

h3: There is a statistically significant effect between the quality of the performance of accounting units of the research sample and the integrity.

Examining the relationship between the performance level of accounting units and of the research sample and Management philosophy

Table 5. presents the results of the correlation and regression coefficients values for the research variables between the dimensions of the performance of accounting units and management philosophy which represented by the second dimension that belongs to the control environment variable.

Table 5. the results of correlation and regression coefficient values between the performance of accounting units and management philosophy dimensions.

From the above results, the third hypothesis is accepted:

h3: There is a statistically significant effect between the quality of the performance of accounting units of the research sample and the integrity.

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Examining the relationship between the performance level of accounting units and of the research sample and Management philosophy

Table 5. presents the results of the correlation and regression coefficients values for the research variables between the dimensions of the performance of accounting units and management philosophy which represented by the second dimension that belongs to the control environment variable.

Table 5. the results of correlation and regression coefficient values between the performance of accounting units and management philosophy dimensions.

Variable		Dimensions	Management philosophy					
			Regression				Pearson Correlation	
			F	Sig.	R^2	β	Sig. (2-tailed)	R
Performance of accounting units		Leadership	5.35	0.00	0.47	-0.04	0.000	0.40
		Strategic planning				0.30	0.000	0.60
		External focus				0.24	0.000	0.55
		Information and analysis				0.02	0.000	0.43
		Staff and Workplace Focus				-0.02	0.000	0.41
		Process Effectiveness				0.13	0.000	0.57
		Outcomes and Achievements				0.07	0.000	0.53

Source: Data Analysis Output (SPSS 23)

From Table 5. it is clear that Statistical correlation indicators: The correlation coefficient reached a positive value with a significant correlation for all dimensions of performance of accounting units because the significance ratio for all dimensions was less than a significant level (0.05) which confirm the existence of a strong correlation between the performance of accounting units and management philosophy dimensions represented by the second dimension that belongs to the control environment variable.

Statistical regression indicators: that the calculated value of (F) reached (5.35), at the level of significance (0.05), while the significance (F) was (0.00), which indicates the significance of the parameter of the regression model is lower than the level of significance (0.05). The existence of an effect between the dimensions of the performance of accounting units and management philosophy represented by the second dimension of the variable marked control environment at the level of significance (5%) with a degree of confidence (95%), and it is clear from the coefficient of determination (R^2) was (0.47) and this means that the dimensions of the performance of accounting units explained (47) of the changes that occur in the adopted variable because the researcher's hypothesis was negative, while the remaining percentage (53%) as it is attributed to the contribution of other variables not included in the regression model that has not been taken up by researchers, As shown by the beta coefficient (β), which was reached to:

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• This means that any increase in the level of (Leadership) dimension by one unit will lead to an increase in the level of management philosophy by (4%) in reverse.

• This means that any increase in the level of the dimension of (Strategic Planning) with one unit will lead to an increase in the level of management philosophy by (30%).

• This means that any increase in the level of the dimension of (External Focus) by one unit will lead to an increase in the level of management philosophy by (24%).

• This means that any increase in the level of the dimension of (Information and Analysis) with one unit will lead to an increase in the level of management philosophy by (2%).

• This means that any increase in the level of the dimension of (Faculty / Staff and Workplace Focus) with one unit will lead to an increase in the level of management philosophy by (2%) in reverse.

• This means that any increase in the level of the (Process Effectiveness) by one unit will lead to an increase in the level of Management Philosophy by (13%).

This means that any increase in the level of the (Outcomes and Achievements) by one unit will lead to an increase in the level of management philosophy by 7%.

From the above results, the fourth hypothesis is accepted:

H4: There is a statistically significant correlation effect between the quality of the performance of accounting units of the research sample and Management philosophy.

Examining the relationship between the level of the performance of accounting units of the research sample, and the authority and responsibility

Table (6) presents the results of the correlation and regression coefficient values for the research variables between the performance of accounting units and the Authority and responsibility dimensions, which represent the third dimension of the Control Environment variable.

Table (6) Results of the correlation and regression coefficient values between the dimensions of the performance of accounting units and the authority and responsibility.

Variable	Dimensions	Authority and responsibility					
		Regression				Pearson Correlation	
		F	Sig.	R²	β	Sig. (2-tailed)	R
Performance of accounting units	Leadership				0.08	0.000	0.50
	Strategic planning				0.44	0.000	0.65
	External focus				0.19	0.000	0.52
	Information and analysis	6.86	0.000	0.53	0.16	0.000	0.52
	Staff and Workplace Focus				0.02	0.000	0.42
	Process Effectiveness				0.19	0.000	0.60
	Outcomes and Achievements				-0.25	0.000	0.45

Source: Data Analysis Output (SPSS 23)

From Table (6) it is clear that Statistical correlation indicators: The correlation coefficient reached a positive value with a significant correlation for all the dimensions of the performance of accounting units because the significance ratio for all dimensions was less than a significant level (0.05) which confirm the existence of a strong correlation between the performance of accounting units and the authority and responsibility dimensions represented by the third dimension that belongs to the control environment variable.

Statistical regression indicators: The calculated value of (F) was (6.68) at the significance level (0.05), while the significance (F) was (0.00), which indicates the significance of the parameter of the regression model being lower than the level of significance (0.05). And indicate the presence of the effect of the performance of accounting units dimensions in the authority and responsibility, which represents the third dimension that belongs to the control environment at a significant level (5%) with a confidence level (95%). It is clear from the coefficient of determining (²R) that reached to (53%), which means that the performance of accounting units dimensions explained what is (53%) of the changes that occur in the adopted variable, while the remaining percentage (47%) is attributed to the contribution of other variables that are not included in the regression model and not covered by the researchers, as shown by the beta coefficient (β), which was reached to:

• This means that any increase in the level of dimension (Leadership) by one unit will lead to an increase in the level of authority and responsibility by (8%).

• This means that any increase in the level of dimension (Strategic Planning) with one unit will lead to an increase in the level of authority and responsibility by (44%).

• This means that any increase in the level of dimension (External Focus) by one unit will lead to an increase in the level of authority and responsibility by (19%).

• This means that any increase in the level of dimension (Information and Analysis) with one unit will lead to an increase in the level of authority and responsibility by (16%).

• This means that any increase in the level of dimension (Faculty / Staff and Workplace Focus) with one unit will lead to an increase in the level of authority and responsibility by (2%).

• This means that any increase in the level of dimension (Process Effectiveness) with one unit will lead to an increase in the level of authority and responsibility by (19%).

• This means that any increase in the level of dimension (Outcomes and Achievements) by one unit will lead to an increase in the authority and responsibility level by (25%) in reverse.

From the above results, the fifth hypothesis is accepted:

H5: There is a statistically significant correlation effect between the level of the performance of accounting units of the research sample, and the authority and responsibility.

CONCLUSIONS

The results of the application indicated the achievement of the accounting units of the research sample a low level in quality and excellence because it was noted from the research that the accounting unit does not give priority to improvement, and this is reflected in the financial results of the accounting practice, In addition to the information that the unit provides to the beneficiaries of the accounting information, and this requires setting a clear policy for strategic planning for these units, as well as the need to achieve job satisfaction through which to map the career path for different job levels and improve them, and from the results, special awareness should be spread about the importance of the culture of quality and excellence in various accounting units, and working to make EFQM an institutional framework for performance evaluation.

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