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Job satisfaction policy and impact on the financial performance of a sample of telecommunications companies In Iraq

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Abstract

The research attempts to answer a range of questions: "Is there an impact of job satisfaction on the financial performance of telecom companies? What kind of effect? Was the impact negative or positive?).

The importance of research is highlighted by knowing and measuring the impact of job satisfaction on the financial performance of private and public companies, and through these data the importance of analyzing the relationship between job satisfaction and the financial performance of a sample of private telecommunications companies in Iraq

The research proceeded from the premise that "the job satisfaction of employees of a sample of civil telecommunications companies in Iraq directly and positively affects their financial performance".

In order to prove the research hypothesis, the statistical model was estimated using the multiple self-regression model.

He has reached a set of conclusions of concern (that the employees of Asiacell and Al-Khatam telecommunications company enjoy high job satisfaction, which is reflected in the good financial performance of both companies, particularly in achieving high and sustained profit rates in the last (4) years).

Keywords: Satisfaction, knowing, achieving

1. Introduction

Job satisfaction is considered one of the most important topics in modern human resources management, because it achieves harmony and interaction among the employees of any organization, company or institution, and also ensures interaction between the different levels of management (senior, middle, lower), and this is what ensures the achievement of the organization's goals at all times. The financial, administrative, production, and service level. Since financial performance represents a comprehensive measure and vision for the facility or company during a specific period of time (usually a year), one of the tools for achieving good financial performance for any company is achieving job satisfaction for its employees.

1. The Importance of Research:

The importance of the research is highlighted by knowing and measuring the extent of the impact of job satisfaction on the financial performance of private and public companies, and through these data the importance of analyzing the relationship between job satisfaction and financial performance of a sample of private telecommunications companies in Iraq emerged.

2. Research Problem

The research problem emerges by asking the following questions:

1. Is there an impact of job satisfaction on the financial performance of telecommunications companies?
2. What type of effect is that?
3. Was the effect negative or positive?

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3. Research Hypothesis

The research is based on the hypothesis that: (The job satisfaction of employees of a sample of private telecommunications companies in Iraq directly and positively affects the financial performance of those companies).

4. Research Objectives

This research aims to do the following:

1. Identifying job satisfaction in terms of (concept, indicators, importance).
2. Identifying financial performance in terms of (concept, indicators, goals).
3. Measuring and analyzing the extent of the impact of job satisfaction on the financial performance of a sample of private telecommunications companies in Iraq.

5. Research Methods

The research relied on combining the theoretical (descriptive) method and the quantitative method using statistical programs.

6. Temporal and Spatial Limits of Research

1. **Time limits:** - Duration (2019-2022).
2. **Spatial boundaries:** A sample of private telecommunications companies in Iraq (Asiacell, Al-Khatam).

Literature Review

Job satisfaction

1. The concept of job satisfaction

It refers to the extent of individuals' satisfaction with their work and their work environment, as job satisfaction is considered an important indicator for understanding the level of happiness of individuals and their interaction with their work environment (Sayer, 2013, p. 21) ^[1]. Job satisfaction is also defined as an interaction and positive psychological state towards work and the work environment, and satisfaction indicates the job also depends on the extent of individuals' comfort and satisfaction with their workplace, working conditions, management and colleagues (Al-Munqeth, 2018, p. 28).

2. Factors That Affect Job Satisfaction

There are many factors that may affect job satisfaction, including the following (Al-Jabri, 2015, p. 101) ^[2]:

- **General work environment:** These factors include the quality of relationships with colleagues, superiors, and other individuals in the company or organization.
- **Balance between Professional and Personal life:** This means the ability to achieve a good balance between personal and work life that can positively affect job satisfaction.
- **Professional Development:** If there are opportunities for professional development and promotion within the company, this can contribute to job satisfaction.
- **Recognition and Rewards:** Their presence makes employees feel satisfied when they are appreciated for their efforts and receive tangible or intangible rewards.
- **Effective Communication:** That is good communication between management and employees will contribute to creating a positive environment.

- **Motivation and Challenges:** Working in an environment that provides challenges and opportunities for improvement and development can have a positive role on job satisfaction.

3. Indicators For Measuring Job Satisfaction

There are many indicators that can be used to measure job satisfaction in the work environment. The goal of these indicators is to understand the extent of happiness and satisfaction of employees in their work and to identify areas that can be improved. Among these indicators are the following:

- **Retention Rate:** The retention rate measures the percentage of employees who continue to work in the company for a specific period of time, and a high retention rate usually indicates high satisfaction among employees (Al-Aboudi, 2015 6, p. 47) ^[3].
- **Transition Rate: (Turnover rate):** The turnover rate measures the number of employees who leave work in the company during a specific period of time, as a high turnover rate may be a sign of employee dissatisfaction (Al-Hadithi, 2008, p. 40) ^[4].
- **Opinion and Job Satisfaction Surveys:** Periodic surveys can be conducted to measure employees' opinions about various aspects of work, such as management's position, communication, and opportunities for development.
- **Employee Exit Interviews:** Employee exit interviews can provide valuable insights into the reasons that prompted employees to leave work in the company (Al-Dosari, 2020, p. 93) ^[5].
- **Individual Performance Indicators:** Employee performance may be another indicator of job satisfaction. Employees who feel that their contributions are important and appreciated will be more satisfied.
- **Analysis of Criticisms and Complaints:** Constant review of complaints and criticisms received by the human resources management department or management can reveal potential problems in the work environment (Ajaj, 2015, p. 121) ^[6].
- **Productivity Indicators:** Productivity indicators can also be used to measure the impact of job satisfaction on institutional performance in general.

4. The Impact of Job Satisfaction on Companies' Performance

Employee job satisfaction may have a significant impact on corporate performance, including financial performance. The most prominent factors that affect job satisfaction on the performance of companies and organizations:

- **Increased Productivity:** Employees who feel more job satisfaction usually have an orientation towards increasing productivity, as satisfaction among employees is considered an important element for stimulating individual and group performance (Al-Jubouri, 2018, p. 105) ^[7].
- **Improving the Quality of Work:** Employees who are satisfied with their work environment tend to provide the best quality in their work, and this can lead to improving the quality of the products and services

provided by the company.

- **Reducing Costs Resulting from Changes in Employees:** When there is high satisfaction among employees, they are less likely to leave work in the company, which reduces the costs associated with hiring and training new employees (Al-Shamaa, 2019, p. 72).
- **Increase Customer Interaction:** Satisfied employees often provide better customer service, and this can lead to increased customer satisfaction and thus increased revenues and profits.
- **Promoting Innovations:** Satisfied employees tend to think creatively and are more willing to present new ideas and various innovations, which enhances development and innovation in the company (Al-Yasari, 2021, p. 55).
- **Achieving Marketing Excellence:** Companies that have a good reputation in the business environment may benefit from this reputation in directing marketing strategies and increasing the attraction of customers and investors (Al-Awda, 2020, p. 112).

Financial performance

1. The Concept of Financial Performance

Financial performance is a term used to measure the efficiency and effectiveness of the performance of the management of a company or institution in financial terms. This evaluation includes many aspects and indicators that help in understanding how the company is performing in achieving its financial goals (Al-Anazi, 2017, p. 33).

2. Indicators For Measuring Financial Performance

Below are some important indicators that are used to evaluate financial performance:

- **Revenue:** This is the value of sales or revenues that the company earns from selling its products or services.
- **Net Profit:** The profit after deducting all costs and taxes from the revenues generated (Al-Taie, 2005, p. 29).
- **Return on Investment (ROI):** The ratio of profit to total investments, and it is used to measure the company's efficiency in using its capital.
- **Free Cash Flow:** The amount that the company can use to grow and expand its business without the need to borrow from other parties.
- **Balance Sheet:** It reflects the state of resources, obligations, and ownership rights of companies at a specific time (Al-Nusairi, 2019, p. 120).
- **Debt to Equity Ratio:** Measuring the extent of a company's involvement in debt compared to equity, and it reflects the extent of its financial stability.
- **Profit to Sales Ratio (Profit Margin):** The ratio of profit to total revenues, which is a measure of the company's profitability (Al-Daami, 2018, p. 34).
- **Return on Equity (ROE):** It measures the company's efficiency in achieving profit based on shareholders' equity.
- **Cost-to-Revenue Ratio:** measuring the company's efficiency in managing costs (Al-Mansouri, 2009, p. 56).

3. Financial Performance Objectives

Achieving financial performance goals plays a critical role in companies' success and sustainability. Here are some key goals for financial performance:

- **Achieving Profitability:** One of the main goals of companies is to achieve profit and ensure its continuity. Profit contributes to financing daily operations and business expansion.
- **Achieving Economic Growth:** Financial performance seeks to achieve sustainable growth in revenues and profits, which enables the company to expand in the market and achieve additional gains.
- **Improving Return on Capital (ROA):** Companies aim to improve return on capital to ensure that investments generate significant added value.
- **Achieving Operational Efficiency:** Striving to improve the efficiency of using resources and costs, which helps improve profit margin and achieve the best financial performance.
- **Improving Cash Flow:** Financial leaders seek to ensure the availability of all the cash liquidity necessary to operate the business and meet financial obligations.
- **Reducing Financial Risks:** achieving a balance between the desired return and financial risk management, including reducing the potential negative effects of economic fluctuations.
- **Increasing Shareholder Value:** Financial performance aims to increase shareholder value by achieving a good return on their investments.
- **Compliance with Legal and Tax Obligations:** Companies must comply with applicable financial and tax laws and regulations to avoid legal and tax problems.
- **Capital Structure Improvement:** Ensuring an appropriate and sustainable capital structure to meet future growth and development needs.
- **Achieving Investor Satisfaction:** Providing transparent and reliable financial reports to ensure investor satisfaction and confidence in the company's performance.

4. Factors Affecting the Financial Performance of Companies

There are many factors that affect the financial performance of companies, as financial performance is affected by general economic conditions and internal factors of the company itself. The following are some of the factors affecting the financial performance of companies:

- **The General Economy:** Companies are greatly affected by general economic conditions, such as economic growth rates, inflation rates, unemployment rates, and a decline in economic activity, and may lead to a reduction in demand for products and services, which affects revenues.
- **Industry and Economic Sector:** The effects vary according to the type of industry and economic sector, as some industries are more affected by economic fluctuations than others (Al-Awadi, 2002, p. 41).
- **Competitiveness:** The competitive level in the market affects the prices of products and services, and puts pressure on profit margins. Companies that are able to

innovate and provide distinctive products or services are more able to achieve good financial performance.

- **Risk Management:** The company's ability to manage its financial risks and costs plays an important role in determining financial performance. Companies that have effective risk management may be less affected in the face of financial challenges (Anouz, 2017, p. 130).
- **Technology and Innovation:** Innovation in products and processes can lead to improved financial performance. Companies that invest in technology and are prepared to innovate may be more able to adapt to changes in the market (Al-Aboussi, 2021, p. 68).
- **Operations Management:** The efficiency of operations management plays an important role in achieving operational efficiency and reducing costs, which positively affects financial performance.
- **Government and Regulatory Policies:** Government legislation and regulatory policies can greatly affect companies, whether positively by providing a competitive environment or negatively by imposing restrictions and taxes (Al-Shammari, 2018, p. 88).
- **Debt and Financial Structure:** The level of debt and the company's financial structure affects the cost of capital and its ability to meet its current and future financial obligations (Al-Naimi, 2017, p. 96).
- **Challenges of Currency and International Exchange:** If companies depend on international trade, currency fluctuations and international trade challenges can affect their financial performance.
- **Human Resources Management:** Qualified and motivated human cadres play a decisive role in achieving financial performance goals, by enhancing productivity and innovation.

Practical framework

1. Description of the Sample Population

The sample population consists of (40) employees of the two private telecommunications companies (Asia Cell and Al Khatim) operating in Iraq for the year 2023. (20) employees were selected from each of the two mentioned companies out of (500) employees. This percentage was chosen due to the large numbers The employees of this company, and also because many of them refused to express their opinions regarding the above topic.

The multiple linear regression model was also adopted in order to measure and analyze the relationship between the independent variable, the mediating variables, and the dependent variable.

Table 1: The description of the research variables is shown in the table below:

Variables	code	Variable type
Job Satisfaction	JS	independent
Communication and interaction	CI	independent
Motivation and rewards	RR	independent
Excellence and diversity	DE	independent
Balance life and work	LWB	independent
Financial performance	FP	dependent

From the table above, we conclude that the model data consists of (40) observations for each of the above variables. The statistical program (SPSS 26) was used to measure and analyze the effect of the independent variables on the dependent variable.

As for the questionnaire form, it was prepared precisely and in the manner of (interviewer questionnaire), as it was divided into five axes, where the first axis includes questions about job satisfaction, the second axis includes questions about communication and interaction, the third axis includes questions about motivation and rewards, while the fourth axis addresses questions about excellence and creativity. The fifth axis includes questions about the balance between life and work, while the last axis includes questions about financial performance.

This form was distributed to the 40 employees of the above companies, after coordination with the company's senior management on 10/24/2023, and then these forms were collected on 10/28/2023. Before the distribution process, a mini-workshop was held for the employees. The company to shed light on the purpose of the study and how to fill out these forms.

After the collection process, a number was given to each of them, then its contents were emptied into the statistical program (SPSS 26) and the analysis and extraction of results began.

Approved Questionnaire Form Questionnaire Form

For personal information:

1. Name:
2. Job:
3. Duration of service in the company:
4. Gender:
5. Age:

Table 1: Approved Questionnaire Form Questionnaire Form

Axis	The answer (Yes or no)	
The First Axis: - Job Satisfaction		
1. Are you satisfied with the work environment in the company?		
2. How do you rate the level of interaction with your coworkers?		
3. Do you feel that the company is interested in developing your job skills?		
4. Do you feel recognized and appreciated when you achieve your career goals?		
5. How can job satisfaction affect your level of commitment and loyalty to the company?		
6. Do you feel that there are professional development opportunities within the company?		
7. Are there an impact of current circumstances (such as the COVID-19 pandemic) on your job satisfaction and performance?		
The Second Axis: - Communication and Interaction		
1. How can communication and interaction between management and employees in the company be improved?		

2. Do you feel that there are effective channels for submitting feedback and complaints in the company?		
The Third Axis: Motivation and Rewards:		
1. Do you think that the company's rewards and motivation system enhance your desire to achieve personal and organizational goals?		
2. Are financial benefits (such as salaries and incentives) your main motivator at work?		
Fourth Axis: Diversity and Excellence:		
1. How can diversity and excellence be enhanced in your work environment?		
2. Do you believe that diversity in the team can contribute to improving the financial performance of the company?		
Fifth Axis: Life-Work Balance:		
1. Do you feel that there is a good balance between your personal life and work?		
2. Do you think the ability to work remotely contributes to your job satisfaction and performance?		
Sixth Axis: Financial Performance		
1. How do you evaluate the company's financial performance in recent years? (good/acceptable/bad)		
2. Do you believe that employee satisfaction positively affects the company's financial performance?		
3. Do you think there is a relationship between your job satisfaction and your performance at work?		
4. How can job satisfaction affect the improvement of individual performance?		
5. Do you believe that job satisfaction can motivate the achievement of the company's financial goals?		
6. Do you think there are measures that can be taken to enhance job satisfaction and thus improve financial performance?		
7. Do you think that the use of modern technology in the work environment has had a positive impact on your efficiency and satisfaction?		

2. Measuring And Analyzing the Relationship Between Job Satisfaction and Financial Performance for A Sample of Telecommunications Companies in Iraq

1. Reliability and Validity

1.1 Validity

From Table (2), we notice that the value of (Cronbach's Alpha) appeared at (0.636), which is closer to the correct one, and this indicates that the data of our statistical model is characterized by high stability.

We also notice in Table (3) the following

If the independent variable (JS) (job satisfaction) is deleted, the reliability coefficient will decrease and become (0.594), which indicates that this axis is very important in our statistical model.

If the independent variable (CI) (communication and interaction) is deleted, the reliability coefficient will decrease and become (0.553), and this indicates that this axis is very important in our statistical model.

If the independent variable (RR) (motivation and rewards) is deleted, the reliability coefficient will decrease and become

(0.505), which indicates that this axis is very important in our statistical model.

If the independent variable (DE) (diversity and excellence) is deleted, the reliability coefficient will decrease and become (0.569), and this indicates that this axis is very important in our statistical model.

In the case of deleting the independent variable (LWB) (diversity and excellence), the reliability coefficient increased and became (0.671), which indicates that this axis is not one of them in our statistical model.

If the dependent variable (FP) (financial performance) is deleted, the reliability coefficient decreases and becomes (0.604), which indicates that this axis is one of them in our statistical model.

Table 2: Reliability Statistics

Reliability Statistics	
Cronbach's Alpha	N of Items
.636	7

Table 3: Item-Total Statistics

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
TY	3.9750	2.640	.141	.668
JS	4.4500	2.613	.407	.594
CI	4.6250	2.240	.488	.553
RR	4.8250	1.994	.599	.505
DE	4.8250	2.199	.433	.569
LWB	4.9250	2.635	.135	.671
FP	4.4750	2.615	.349	.604

1.2 Reliability

Reliability: The Reliability factor can be extracted by taking the square root of the Reliability factor. In this case, the value of the Reliability factor is (0.797), which is closer to the correct one. This indicates that the data of our statistical model is characterized by high Reliability.

3. Measures of Central Tendency and Dispersion

Through the figures below (1, 2, 3, 4, 5, 6, 7) we notice the following:

The number of males in the sample of employees taken as a sample for the study is greater than the number of females, meaning that our statistical population is characterized as masculine.

The independent variable (JS) is the most frequent among

the independent variables (highest in yes responses), meaning it is the most important in its influence. The acceptance responses are the highest in all independent variables as well as the dependent variables, and this

indicates that the statistical sample is in agreement on the existence of an effect of job satisfaction on financial performance.

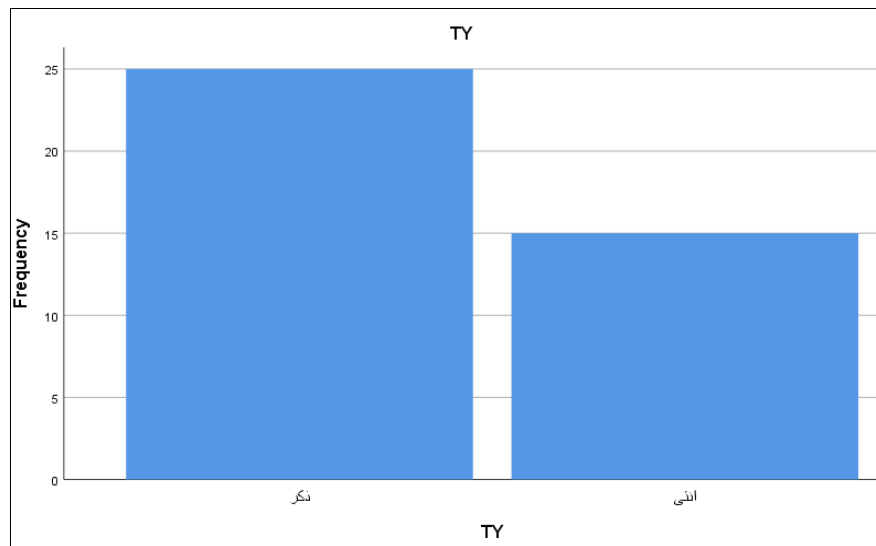


Fig 1: Illustrates the frequency of responses related to job satisfaction among employees

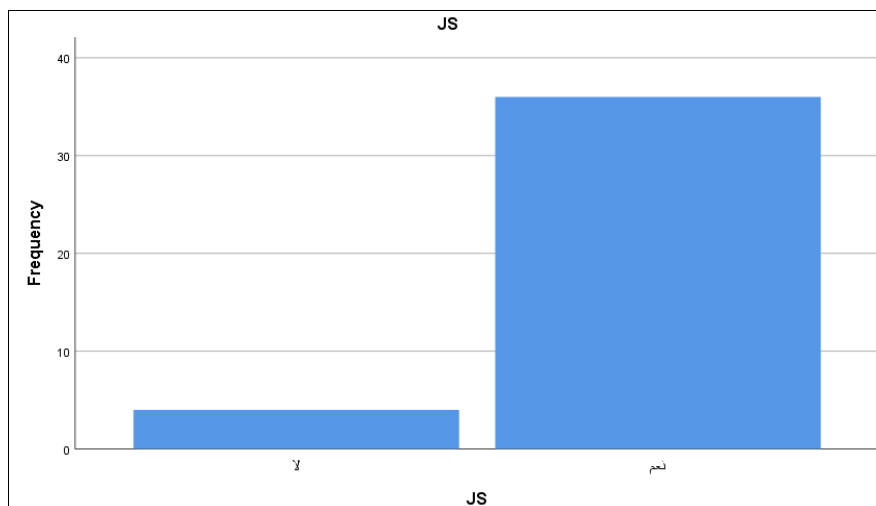


Fig 2: Demonstrates the response levels regarding communication and interaction in the workplace

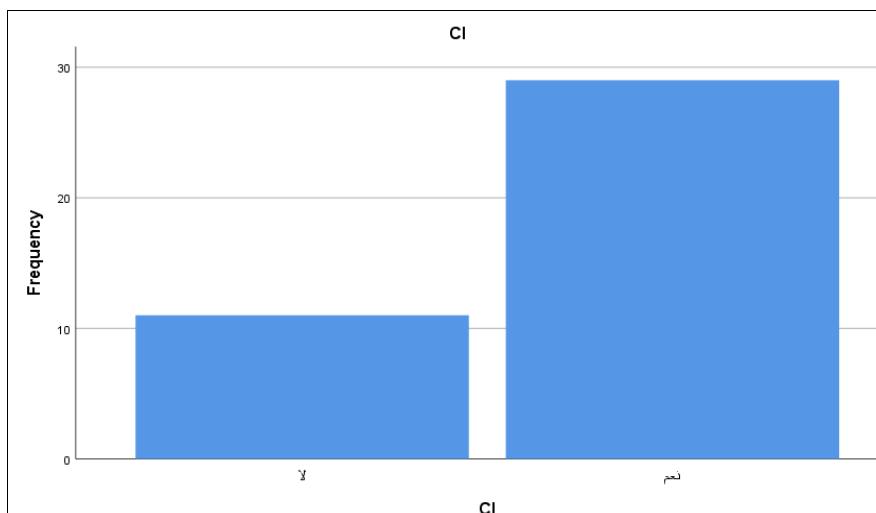


Fig 3: Displays employee perceptions of motivation and rewards

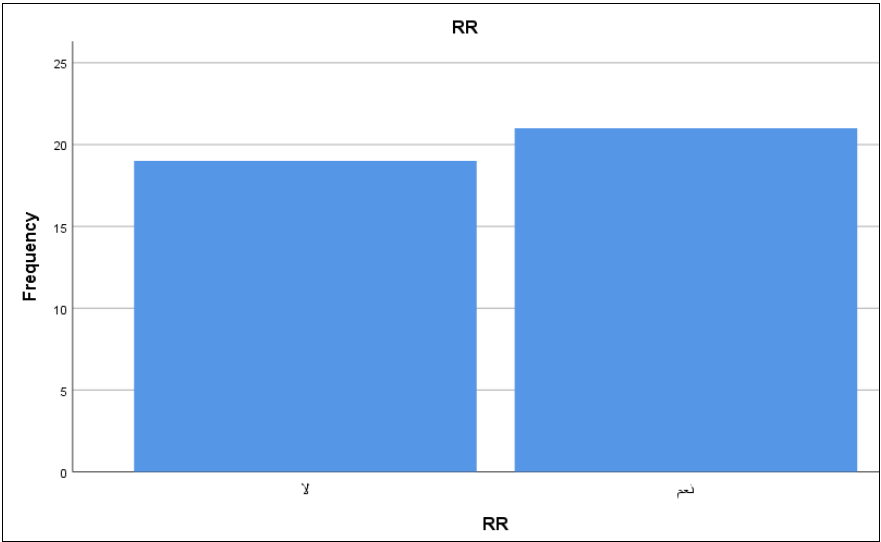


Fig 4: Represents feedback on diversity and excellence in the work environment

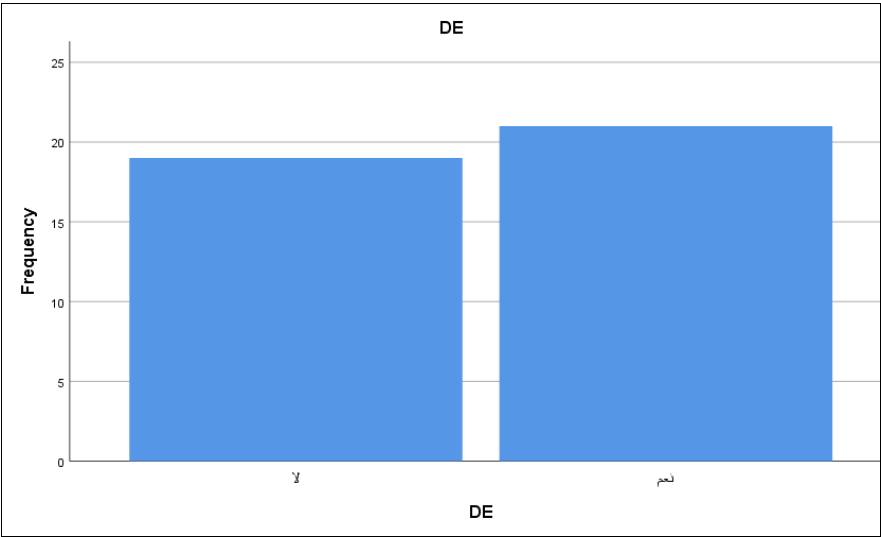


Fig 5: Highlights the importance of balancing personal and professional life.

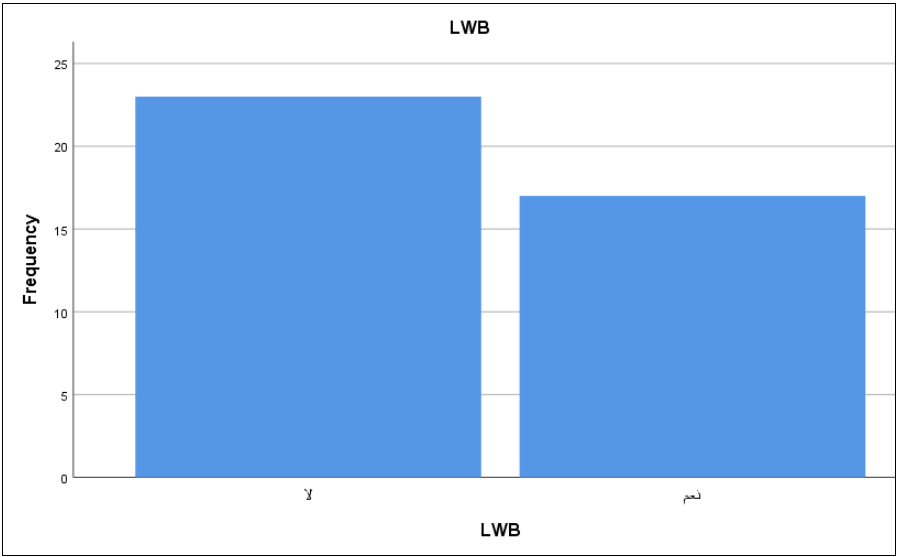


Fig 6: Illustrates employees' evaluations of the financial performance of their organizations.

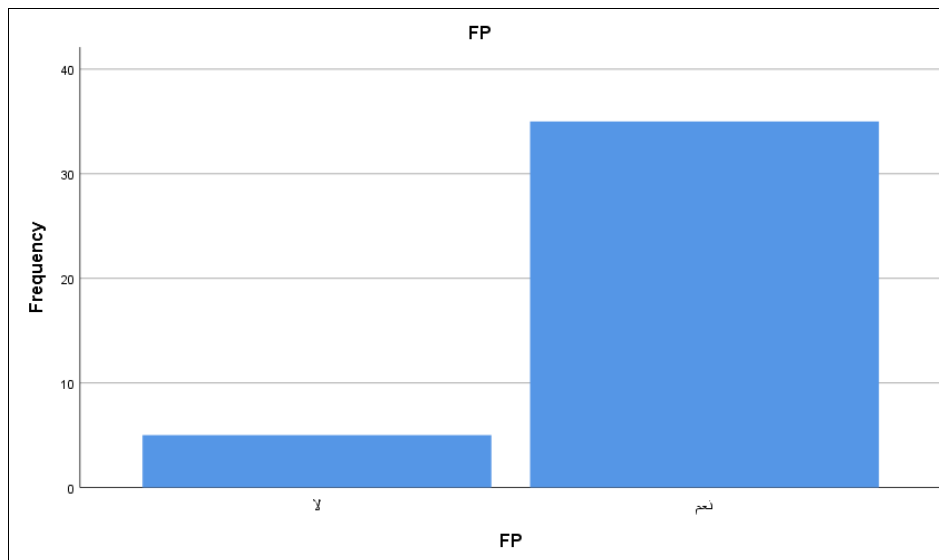


Fig 7: Displays aggregated correlation data from the study, demonstrating relationships between independent variables (job satisfaction.

4. Correlation

We notice from Table (4) that the coefficient value of the highest correlation coefficient value appeared between the independent variable (JS) (job performance) and the

dependent variable (FP), which is (0.630), and this indicates the importance of this independent variable in our statistical model in influencing on the dependent variable.

Table 5: Correlations

Correlations								
		TY	JS	CI	RR	DE	LWB	FP
TY	Pearson Correlation	1	.086	.130	.220	.013	.065	-.020-
	Sig. (2-tailed)		.597	.424	.173	.937	.689	.905
	N	40	40	40	40	40	40	40
JS	Pearson Correlation	.086	1	.541**	.184	.184	-.051-	.630**
	Sig. (2-tailed)	.597		.000	.257	.257	.757	.000
	N	40	40	40	40	40	40	40
CI	Pearson Correlation	.130	.541**	1	.423**	.311	-.037-	.444**
	Sig. (2-tailed)	.424	.000		.007	.051	.822	.004
	N	40	40	40	40	40	40	40
RR	Pearson Correlation	.220	.184	.423**	1	.599**	.210	.246
	Sig. (2-tailed)	.173	.257	.007		.000	.193	.126
	N	40	40	40	40	40	40	40
DE	Pearson Correlation	.013	.184	.311	.599**	1	.210	.095
	Sig. (2-tailed)	.937	.257	.051	.000		.193	.561
	N	40	40	40	40	40	40	40
LWB	Pearson Correlation	.065	-.051-	-.037-	.210	.210	1	.019
	Sig. (2-tailed)	.689	.757	.822	.193	.193		.907
	N	40	40	40	40	40	40	40
FP	Pearson Correlation	-.020-	.630**	.444**	.246	.095	.019	1
	Sig. (2-tailed)	.905	.000	.004	.126	.561	.907	
	N	40	40	40	40	40	40	40

**. Correlation is significant at the 0.01 level (2-tailed).

5. Multiple Linear Regression

We notice from Table (5) that the value of (R Square) appeared at (0.45), and this indicates that the independent variables explain (45%) of the dependent variable, and what remains (55%) are the other factors not included in the standard model.

We also notice from Table (6) that the value of (Sig) appeared at (0.002), which is less than (0.05), and it is significant, and this indicates that our standard model can be relied upon in its statistical results in analyzing the reality of the statistical sample.

We also notice from Table (7) that the (Sig) values for all independent variables were insignificant because they are greater than (0.05), except for the independent variable (JS) (job performance), where the (Sig) value appeared at (0.001) and is significant. Because it is less than (0.05), this indicates that this independent variable is the only variable affecting the dependent variable (financial performance).

More clearly, the employees of the two companies (Asiacell and Al-Khatam Telecommunications Company) enjoy high job satisfaction, which is reflected in the good financial performance of both companies, especially in

achieving high and continuous profit rates during the last (4) years. From what was mentioned above, the research hypothesis was proven, which states (that the job satisfaction of employees of a sample of private

telecommunications companies in Iraq directly and positively affects the financial performance of those companies).

Table 5: Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.674 ^a	.455	.356	.26885
a. Predictors: (Constant), LWB, CI, TY, DE, JS, RR				

Table 6: ANOVA^a

ANOVA ^a						
Model	Sum of Squares	df	Mean Square	F	Sig.	
1 Regression	1.990	6	.332	4.588	.002 ^b	
Residual	2.385	33	.072			
Total	4.375	39				
a. Dependent Variable: FP						
b. Predictors: (Constant), LWB, CI, TY, DE, JS, RR						

Table 7: Coefficients^a

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
(Constant)	.341	.179		1.901	.066	-.024-	.706
TY	-.092-	.091	-.134-	-1.005-	.322	-.278-	.094
JS	.633	.169	.575	3.740	.001	.289	.978
CI	.087	.124	.118	.704	.486	-.165-	.340
RR	.148	.117	.223	1.266	.214	-.090-	.385
DE	-.126-	.109	-.191-	-1.158-	.255	-.348-	.096
LWB	.036	.090	.055	.407	.687	-.146-	.219
a. Dependent Variable: FP							

Conclusions and recommendations

1. Conclusions

- More than one independent variable was taken, namely (job satisfaction, communication and interaction, motivation and rewards, diversity and excellence, life and work balance) in order to determine the extent of its impact on the dependent variable (financial performance) for a sample of private telecommunications companies in Iraq (Asiacell, Al-Khatam).
- A questionnaire form was used to collect the data necessary for the study. (40) questionnaire forms were distributed to a sample consisting of (20) employees from each of the two companies above, and in more than one department.
- The questionnaire form data was analyzed using the statistical program (SPSS26) in order to measure and analyze the relationship between the independent variables and the dependent variable.
- The results of the multiple linear regression analysis were that the (Sig) values for all independent variables were insignificant because they were greater than (0.05), except for the independent variable (JS) (job performance), where the (Sig) value appeared at (0.001) and is significant. Because it is less than (0.05), this indicates that this independent variable is the only variable affecting the dependent variable (financial performance).
- More clearly, the employees of the two companies

(Asiacell and Al-Khatam Telecommunications Company) enjoy high job satisfaction, which is reflected in the good financial performance of both companies, especially in achieving high and continuous profit rates during the last (4) years.

- From what was stated above, the research hypothesis was proven, which states (that the job satisfaction of employees of a sample of private telecommunications companies in Iraq directly and positively affects the financial performance of those companies).

2. Recommendations

- Developing administrative systems in all private and public companies in Iraq in a way that makes their work technically and humanly advanced, thus ensuring the quality of services provided to citizens and achieving good financial performance.
- Paying great attention to the human element, and working to constantly develop its skills, which ensures the achievement of outstanding financial performance for companies.
- Work to develop channels of communication and interaction within private and public organizations and companies in a way that ensures continuous communication and exchange of information and experiences between all levels of the organization's management (senior, middle, junior), as well as ensuring awareness of the public and private situation of all employees of organizations, companies and

institutions, and thus trying to solve Most of the social problems that some or most company employees suffer from, which ensures job satisfaction for all these organizations.

- Paying attention to the issue of feedback because it reflects society's opinion of producing companies, whether they produce goods and services or provide various services, thus ensuring the development of production and identifying the most important problems and obstacles faced by establishments and companies and trying to solve them as quickly as possible, which ensures achieving performance. Distinguished financial.

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