

The effect of using a four-dimensional strategy in achieving the quality costs of university services in evaluating the performance of higher education units

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Abstract: - This research deals with the use of a four-dimensional strategy to compete in university services and work to evaluate the performance of government units in higher education and scientific research using the costs of the quality of services performed by graduates of the Higher Institute in its two branches of the legal, cost and administrative accountant.

In this study first, a conceptual model is presented for the correlation between the four-dimensional competition strategy and the costs of service quality in higher education units, and then the implementation procedures are explained in government ministries. Secondly, explaining the importance of higher education and its units in achieving success in institutions and government ministries using one of the dimensions of competition, and finally, the results obtained from its implementation are discussed in the Higher Institute for Accounting and Financial Studies in its two branches of Legal Accountant, Costs and Administration.

Keywords:- Four-dimensional strategy of competition, cost, quality, time, flexibility and creativity, higher education, the Higher Institute for Accounting and Financial Studies, Legal Accounting, Cost and Management Accounting.

1. Introduction

The world is witnessing in recent times a great revolution in the means, policies and systems of university services, which affected the economic dependence on the university cost systems in Iraq. These systems are no longer in line with that global revolution in education, the methods of services provided to university students by international universities and the desire and competition to acquire these competencies to achieve a future competitive advantage and sustainable for their university in particular and the reputation of its country in general. This resulted in an intensity in the competition between Iraqi universities, which represents the most prominent challenge in front of all international institutions, which prompted them to adopt modern administrative methods and techniques that enable them to face competition and survive and preserve their position in the world, so techniques, methods and strategies appeared to keep pace with this

development in reducing the universities' cost services.

Research Problem

The research problem can be represented in the following question:

Will the implementation of a four-dimensional strategy lead to reducing costs, improving the quality of university services, and evaluating the performance of higher education units?

Importance of Research

The importance of the research revolves around the fact that it deals with an important and realistic problem that most universities in Iraq suffer from due to a decrease in university graduates from higher degree holders, which reduces their ability to compete by relying on traditional methods in the teaching process and thus the quality of the Iraqi certificate in the face of intense foreign competition.

Not using modern strategies, the most important of which is a competitive four-dimensional strategy.

Research Objective

The research aims to adopt new concepts in the Iraqi state's service institutions by applying a four-dimensional strategy to promote institutions and improve the quality of their outputs in order to achieve a sustainable competitive advantage for Iraqi universities and enable them to achieve outputs to support and accept them in governmental and private colleges.

Research Hypotheses

The research is based on the following hypothesis (the effect of applying a four-dimensional strategy in postgraduate studies to achieve a reduction in the costs of quality university services and evaluating the performance of Iraqi higher education units).

Research Limits

Search limits include a range of temporal and spatial limits:

The Higher Institute for Accounting and Financial Studies from (2004-2020).

2. Theoretical framework

2.1 The four-dimensional strategy:

Quality, cost, and time are major factors in the success of companies. Therefore, managing and controlling them and finding methods and methods that help in forming an optimal relationship between them is very important, because the traditional methods of managing them are no longer sufficient to ensure continuity and success in light of the variables of the business environment such as intense competition and technological development, This is what pushed industrial and service companies to adopt methods that take strategic thinking to achieve their future goals.

What is a four-dimensional strategy?

A four-dimensional strategy has been defined as a method by which the economic unit determines fixed positions that distinguish it from its competitors, and determining fixed positions indicates the choice of

customers or target markets. As for excellence, it is through the four dimensions (quality, cost, time, flexibility and creativity al. (Ansari,et, 2009: 11) Some have defined it as an important strategic tool and tool for strategic management accounting as it plays an important role in analyzing and achieving balance in financial and

Non-financial aspects on the one hand and customer expectations on the other hand (Lada, & (Kozarkiewicz2014: 186).

I also knew a four-way strategy. The dimensions are the means by which economic units can distinguish themselves from other competitors, and determine their place in the market,

Market, and the rate of competition is based on the four dimensions: Quality, Cost, Time, Flexibility and Creativity (Alehabib, 2015:792).

2.1.2 difference between the two traditional views and the four-way strategy to exclude: The idea of a four dimensional strategy is a recent shift in vision for both quality, cost and Time to take a strategic path in line with a highly competitive environment, and points of difference can be diagnosed as follows:

A. the Determine the Product Characteristic traditional vision believes that there is a reciprocal relationship between the opposing goals of the four-dimensional elements: quality, cost, time, flexibility and creativity, meaning that an increase in quality is followed by an increase in cost and time, flexibility and creativity. The examination times, as for the four-dimensional strategy, you believe that there is an integrative relationship between its elements, as it considered that the high level of quality not only leads to an improvement in the quality of the product, but also leads to saving time and reducing costs (Schmitt, 2007: 3)

B. The traditional vision strictly emphasizes efficiency in using the dimensions of quality, cost, and time. As for the four-dimensional strategy, it has expanded the criteria for success to

Also include customer satisfaction, as the customer's requirements must be defined and then manage their impact on the dimensions of quality, cost, time,

flexibility. And creativity to ensure the company's success (Ebbesen & Hope, 2013: 3-4).

C. The traditional viewpoint works to achieve one aspect, either to reduce cost, increase quality or reduce time, while a four-dimensional strategy works to provide cost, quality and time management, Table (1) the difference between a four-dimensional strategy and the traditional vision of quality, cost and time.

| The differences | Four-dimensional strategy | Traditional vision |
|------------------------|---|---|
| The strategy | A strategy with multiple aspects in managing (quality, cost, time, flexibility and creativity) simultaneously. | A one-sided strategy of either quality, cost or time. |
| the information | It provides financial and quantitative information that reflects the viewpoint of the company and the customer. | It provides financial and quantitative information that only reflects the company's viewpoint |
| Orientation | A system with an internal and external orientation. | An internally oriented system |
| The temporal dimension | Long term strategy. | Short term operational |
| Concentration | Focuses on resource efficiency and customer satisfaction. | Focuses on resource efficiency |
| Business environment | Adapts to an environment characterized by constant change and intense competition. | It is valid in a limited environment |
| Field of application | Fit with different products. | Fit with modular products |

Source: Researchers' preparation based on (Heidari, 2012: 548), (Kozarkiewicz& Lada, 2014:186)

2.1.4 Sections of the competitive dimensions

Competitive dimensions are achieved in many ways, such as superior performance over competitors in terms of price or quality, or identifying new opportunities to create value for the customer before competitors do so, or quickly responding to changes in customer needs. Therefore, the competitive dimensions should be placed within specific precedents and the company should compete according to an appropriate mix of them (Al-Najjar, 2009: p. 54).

A. Cost: is the sacrifice or surrender of resources to achieve specific goals. The cost (such as the cost of work or advertising) is usually measured as the monetary amount paid to purchase goods or services (Horngren, 2018: p29). Al-Bakri defines cost as a sacrifice in exchange for an expectation. A benefit, and according to this perspective, cost is considered one of the features of the competitive advantage, or it is the first precedence of competitive precedence, as the lowest cost is what enables the organization to achieve a competitive advantage that enables it to maintain its market share and the organization always works to reduce waste and loss and get rid of

flexibility and creativity at the same time (Schmitt, 2007: 3-4).

2.1.3 Differences can be identified between the four-dimensional strategy and the traditional vision of cost, quality and time, which are as follows:

strategy and the traditional vision of quality, cost and time.

all factors that pour in this direction (Al-Bakri, 2012: p.).

B. Quality: The American Society for Quality defines it as the sum of the characteristics of a product or service provided that is performed according to specifications to satisfy customers at the time of purchase and during use (Horngren, 2018: p749).

C. Time: Time is one of the most important competitive advantages today, as companies compete on the basis of delivering products to customers as quickly as possible while maintaining high quality (Reid et al., 2010: p36).

D. Flexibility and creativity: Flexibility is the basis for achieving the company's competitive advantage by responding quickly to changes that may occur in product design, as well as adopting economic units that own or seek to possess the leadership characteristic in product technology, the goal of creativity as a competitive precedence for it, because the important factor for its success In the face of its opponents is its ability to flexibility and creativity in

introducing new products or services (Al-Najjar, 2009: p. 60).

Therefore, the success of a four-dimensional competitive strategy in achieving the desired results lies in the availability of a number of factors that enable it to achieve its goals, namely: (Ward & Griffith, 1996: 34)

A - Focusing on the external environment and developing relationships with institutions in the same specialty.

B - Focusing on adding value, not reducing costs, with a product that meets society's desires.

C - Forming an integrative relationship between quality, cost and time, flexibility and creativity and not reciprocity, as one reinforces the other, as high quality should lead to reducing costs by removing damaged and defective ones, as well as the rapid response to changes and commitment to delivery dates contributes to reducing stock costs (Krajewski, et al. (2007: 18-22).

3. The theoretical framework for higher education

Higher education is the last stage of formal education, which aims to acquire the individual knowledge, skills and abilities that serve him and the society as a whole. In what follows, we will discuss the concept of higher education, its most important components and the parties benefiting from it.

3.1 The concept of higher education

What is meant by higher education is education that takes place within colleges or university institutes after obtaining a high school diploma, and the duration of study in these institutions varies from two to four years, and it is the last stage of formal education (The International Arab Encyclopedia, 1999: 25) it is all Types of studies, training or directed training that take place after secondary school at the level of a university or other educational institutions recognized as institutions of higher education by the official authorities of the state and the designations of these educational institutions differ, there are: the university, the college, the academy (unesco, 2005: 1).

3.2 Higher education jobs

The functions of higher education were defined at the World Conference of UNESCO, held in 1998, and were divided into three main functions:

A - Education: It is the first post for higher education. It is expected that universities will prepare the required cadres that will occupy scientific, technical, professional and administrative positions of a high level (Hussein Abdel-Latif Baara, 2002, p. 26)

B - Scientific research: Scientific research and the production of new knowledge became one of the most important functions of higher education (which was limited to preserving ancient knowledge), as the combination of education and research is what led to the emergence of the modern university in the 18th and 19th centuries all over the world Al-Abadi, Hashem Fawzi, 2008: 584) Scientific research is one of the basic pillars of civilizational advancement in any country. Discoveries come through research, scrutiny, following up on events and ideas and trying to develop, support and sponsor them. Many innovations, discoveries and inventions are only the result of the innovative ideas of university professors and distinguished students.

Components of higher education: 3. 3

The educational service provided by universities depends on several elements, which are called inputs and outputs of the educational process, in order to meet the needs of the beneficiaries.

1. Inputs, outputs and effects of the educational process

The issue of determining the inputs is one of the matters that have not been agreed upon, as there are those who limit it to students entering the educational stage for the first time, considering that all the capabilities provided to the educational institution were found for the benefit of the students, so they are the inputs and they are the outputs at the same time (Summon, 2003: 18).

A. Inputs: Students:

It is represented by postgraduate students who have obtained an undergraduate degree and are studying for a master's degree or doctorate. Students represent

the main entrance in the educational process through which they are prepared, influence their behavior, attitudes, and provide them with information, knowledge and skills that make their contribution greater through the qualitative development of the education that has been made available to them, which is the main goal of the educational process. Whether this goal is related to the fact that education is consumption, that is, it represents the individual's right to obtain it (Falih Hassan Khalaf, 2007: 246-247).

B. Educational process:

The educational institutions represent the teaching and training processes, the academic courses and the curricula, which must be modern curricula that keep pace with the scientific and cultural developments and developments, and be compatible with the requirements of the environment and society, and that the educational system provides specializations that find a place for them in the world of work (Al-Ani, & FLAYYIH, 2018) and The graduation of specializations that are superfluous and do not find a suitable place for them to engage in work, which leads to unemployment because it is surplus employment, and among the elements of the curriculum in its broad sense are the methods and methods of teaching that are the means to transfer knowledge to the minds of students, so teachers must have ammunition. Adequacy of these methods, as well as the ability to use modern educational technologies and means to support the vocabulary of the curriculum, in order for the place to be able to deliver knowledge to students with high efficiency and competence, which is a prerequisite for achieving quality (Al-Tamimi, 2007:22)

C. Outputs:

It is the final outcome of the processes that were carried out on the inputs and is represented in preparing graduates from the students who must be graduated through achieving the quantitative and qualitative conditions because the outputs of the educational process are represented in the number of graduates in terms of quantity, and their competence in terms of quality (Ghanayem and Jad 2002,: 6).

d. Effects:

The faculty and the material means are among the means of explanation and affecting the input (the student), which are as follows:

*** Teaching staff**

The faculty member plays a major role and is the primary and important entry point in the educational process, as the educational process depends on the size and efficiency of the teaching staff (the educational process depends to a large extent on the available professors), so that their number is commensurate with the need for them, so the number does not increase from the need (Tamimi & Flayyih, 2017). It appears with him in cases of non-use of some or partial use of some of them, which leads to waste and waste of the resources that were used in their formation and preparation, and often requires high costs, and the availability of a smaller number of professors compared to the need for this process leads to obstruction (Al-Taie et al., 2017) The educational process is obstructed, and its quality is low due to the high ratio of students to the teaching staff, and the high teaching burden in a manner that does not allow the faculty member sufficient opportunity for his own development on the one hand, and does not allow him to increase the quality of the educational process on the one hand (sadek, 2009: 32).

*** Material means:**

They are represented in buildings with all their facilities, and they must be according to approved sizes that guarantee the educational process greater opportunities for success, in addition to libraries, halls, equipment, laboratories and workshops ... that the educational institution needs to one degree or another, and which are determined by standards and specifications. International, determining the amount and how the institution needs according to the nature of its specialization, the number of students and its employees, and the nature of the activity practiced by its students. (Eric, 2007: 71).

2. 4 Beneficiaries of the educational process:

The clients benefiting from the educational system are (Al-Samarrai, 2007: 134-135)

A. Students:

They are the first parties to benefit from the educational process provided by universities. These universities have not established and practiced the most important activities in society except in order to prepare them for a better life. Therefore, new academic subjects such as technology, informatics, training and practical curricula have been introduced to the new curricula so that the student is more prepared to work in productive and service institutions.

B. Parents:

Parents of students are among the most prominent clients of the educational system and its institutions because they have deposited their children to universities in order to prepare them for a better future life in all its aspects, as they see in their children projects that achieve their ambitions and are very happy to achieve them.

C. Employers:

The employers are also clients of the educational system or the beneficiaries of it, and the employers are the managers, supervisors, heads of departments and managers who work in public and private institutions, and who will work under their supervision who graduate from universities, so these are expected to be The graduate has sufficient experience and professional, technical and behavioral competence for the work he is practicing and which has been assigned to him and prepared for him in institutions of training and education.

Table (2) Graduate students of the Higher Institute for Accounting Studies clarify who are employees of government ministries:

| Certificate | Majors | The number of students graduated from within the staff of the Federal Office of Supervision | | The number of students graduating from the total number of the Bureau's employees | |
|----------------|------------------------------------|---|-------|---|-------|
| PhD equivalent | Legal accounting | 91 | 96.81 | 2834 | 3.211 |
| | Cost and administrative accounting | 3 | 3.19 | | 0.106 |
| Total | | 94 | %100 | 2834 | 3.317 |

D. Society:

It is the ultimate client of the educational system, in which the outcome of all educational efforts is poured into, from preparing for individuals, carrying out research and studies, presenting publications, contributing to solving social problems and laying the social structure on firm cultural pillars. Society expects from its educated children the ability to develop reality for the better in its economic, political, social and cultural aspects, because the reins of matters will be in the hands of these children later, and if the rapid revival of society is required, then this revival is only with them.

The Field Study.4

During our field studies on the applied sample in Iraqi universities for graduates of government ministries and holders of a doctorate degree or its equivalent, and who are graduates of the Higher Institute for Accounting and Financial Studies, the role of the Higher Institute for Accounting and Financial Studies, which grants the highest professional certificate in legal accounting, cost and administrative accounting, must be explained, and it is considered the first Arab governmental institute for higher studies grants the above certificates on the one hand, while on the other side, its role has emerged in supplying holders of higher degrees from the Department of Accounting Studies (legal accounting and cost and administrative accounting) to those who are in government ministries at the top of the pyramid in this government institution. The following table shows the graduate students of the Higher Institute who are on the staff of government ministries.

4.1 Analyze the results of the questionnaire

During our field study on the applied sample in Iraqi universities, government ministries, holders of a doctorate degree or its equivalent, and who are graduates of the Higher Institute for Accounting and Financial Studies, the questionnaire was distributed to all members of the sample. PhD in the specializations mentioned in the research and 2 master's holders far from the research program), two answers from master's holders in other than the disciplines mentioned in accounting studies were excluded, and 46 responses were relied on in the Table (4) the first axis / the cost of the university study

statistical testing process. Where the first axis included the cost of university studies, the second axis the quality of university education for postgraduate studies, the third axis the period of higher university studies and the fourth axis flexibility and creativity and benefit from the graduate from the legal accounting certificate and the cost and administrative accounting certificate. Tables, the questionnaire form will be dumped into the following tables:

| itm | Answer scale | | | | | | | | | | Arithmetic mean | standard deviation | variance |
|-----|--------------|-------|-----------------|-------|---------|-------|----------------|------|-------------------|----|-----------------|--------------------|----------|
| | I agree | | I totally agree | | neutral | | I do not agree | | Strongly Disagree | | | | |
| | T | % | T | % | T | % | T | % | T | % | | | |
| 1 | 30 | 65.21 | 7 | 15.21 | 5 | 10.86 | 4 | 8.68 | -- | -- | 4.34 | 10.73 | 115.25 |
| 2 | 26 | 56.52 | 11 | 23.91 | 5 | 10.86 | 4 | 8.68 | -- | -- | 4.28 | 8.79 | 77.25 |
| 3 | 17 | 36.95 | 24 | 52.17 | 5 | 10.86 | - | -- | -- | -- | 4.26 | 7.84 | 61.55 |
| 4 | 13 | 28.26 | 17 | 36.95 | 13 | 28.26 | 3 | 6.52 | -- | -- | 3.87 | 5.17 | 26.75 |
| 5 | 14 | 30.43 | 26 | 56.52 | 2 | 4.34 | 2 | 4.34 | -- | -- | 4.26 | 9.95 | 99 |
| | 100 | | 85 | | 30 | | 9 | | -- | -- | 21.01 | | |

Source: Prepared by the researchers

He notes from the above table the role that the Higher Institute plays in empowering graduate students in the aspect of supervision, costs and administration through academic subjects, attracting scientific competencies, linking the institute's certificate with

professional and academic certificates and reducing the costs of graduate students. It has a great role in receiving high-level competencies from students and professors with titles Scientific.

Table (5) Axis II / Quality of postgraduate university education

| itm | Answer scale | | | | | | | | | | Arithmetic mean | standard deviation | variance |
|-----|--------------|-------|-----------------|-------|---------|-------|----------------|-------|-------------------|------|-----------------|--------------------|----------|
| | I agree | | I totally agree | | neutral | | I do not agree | | Strongly Disagree | | | | |
| | T | % | T | % | T | % | T | % | T | % | | | |
| 1 | 27 | 58.69 | 10 | 21.74 | 7 | 15.21 | 2 | 4.34 | -- | -- | 3.81 | 9.34 | 88.25 |
| 2 | 25 | 54.34 | 9 | 19.56 | 9 | 19.56 | 3 | 6.52 | -- | -- | 4.28 | 8.17 | 66.75 |
| 3 | 19 | 41.30 | 2 | 4.34 | 12 | 26.08 | 10 | 21.74 | 3 | 6.52 | 3.52 | 6.24 | 38.96 |
| 4 | 13 | 28.26 | 4 | 8.68 | 13 | 28.02 | 14 | 30.43 | 2 | 4.34 | 3.26 | 5.11 | 26.16 |
| 5 | 25 | 54.34 | 11 | 23.91 | 7 | 15.21 | 3 | 6.52 | -- | -- | 4.26 | 8.29 | 68.75 |
| 6 | 19 | 41.30 | 11 | 23.91 | 6 | 13.04 | 6 | 13.04 | 4 | 8.68 | 3.76 | 5.42 | 29.36 |
| 7 | 14 | 30.43 | 10 | 13.04 | 10 | 21.74 | 14 | 30.43 | 2 | 4.34 | 3.34 | 4.38 | 19.2 |
| | 142 | | 57 | | 64 | 15.21 | 52 | | 11 | | 26.23 | | |

Source: Prepared by the researchers

He notes noticed from the above table that the quality aspect of postgraduate university education has significant impacts on the level of the student after

graduation in the aspect of supervision and cost calculation, and these results reflect positively on the reality of the monitoring process in all ministries.

Table (6) the third axis / postgraduate study period

| itm | Answer scale | | | | | | | | | | Arithmetic mean | standard deviation | variance |
|-----|--------------|-------|-----------------|-------|---------|-------|----------------|-------|-------------------|------|-----------------|--------------------|----------|
| | I agree | | I totally agree | | neutral | | I do not agree | | Strongly Disagree | | | | |
| | T | % | T | % | T | % | T | % | T | % | | | |
| 1 | 19 | 41.30 | 9 | 19.56 | 11 | 23.91 | 5 | 10.86 | 2 | 4.34 | 3.82 | 5.81 | 33.76 |
| 2 | 19 | 41.30 | 9 | 19.56 | 9 | 19.56 | 9 | 19.56 | -- | -- | 3.82 | 4.33 | 18.75 |
| 3 | 13 | 28.26 | 8 | 17.39 | 23 | 50 | 2 | 4.34 | -- | -- | 3.69 | 7.69 | 59.25 |
| 4 | 20 | 43.47 | 16 | 34.78 | 7 | 15.21 | 2 | 4.34 | 1 | 2.17 | 4.13 | 7.57 | 57.36 |
| 5 | 17 | 36.95 | 8 | 17.39 | 14 | 30.43 | 7 | 15.21 | -- | -- | 3.76 | 4.15 | 17.25 |
| 6 | 14 | 30.43 | 6 | 13.04 | 18 | 39.13 | 8 | 15.39 | -- | -- | 3.56 | 4.76 | 22.75 |
| 7 | 16 | 34.78 | 26 | 56.52 | 4 | 8.69 | -- | -- | -- | -- | 4.26 | 8.99 | 80.88 |
| | 118 | | 82 | | 86 | | 33 | | 3 | | 2704 | | |

Source: Prepared by the researchers

He notes noted from the above table that the postgraduate study period at the Higher Institute has a great role in preparing future high-level professors about what are being applied to international

standards at the Higher Institute during the study period has a great impact on its outputs in state departments in general.

Table (7) the fourth axis / flexibility, creativity and benefit from the graduate from the legal accounting certificate and the cost and administrative accounting certificate

| itm | Answer scale | | | | | | | | | | Arithmetic mean | standard deviation | variance |
|-----|--------------|-------|-----------------|-------|---------|-------|----------------|-------|-------------------|------|-----------------|--------------------|----------|
| | I agree | | I totally agree | | neutral | | I do not agree | | Strongly Disagree | | | | |
| | T | % | T | % | T | % | T | % | T | % | | | |
| 1 | 22 | 47.82 | 23 | 50 | 1 | 2.17 | -- | -- | -- | - | 4.45 | 11.01 | 121.25 |
| 2 | 15 | 32.60 | 18 | 39.13 | 11 | 23.91 | 2 | 4.34 | -- | -- | 4 | 6.02 | 36.25 |
| 3 | 16 | 34.78 | 9 | 19.56 | 15 | 32.60 | 6 | 13.06 | -- | -- | 3.76 | 4.15 | 17.25 |
| 4 | 17 | 36.95 | 13 | 28.26 | 13 | 28.26 | 3 | 6.52 | -- | -- | 4.17 | 5.17 | 26.75 |
| 5 | 17 | 36.85 | 6 | 13.06 | 15 | 32.60 | 7 | 15.21 | 1 | 2.17 | 3.67 | 5.94 | 35.36 |
| 6 | 20 | 43.47 | 14 | 30.43 | 10 | 21.74 | 1 | 2.17 | 1 | 2.17 | 4.10 | 7.41 | 54.96 |
| | 107 | | 83 | | 65 | | 19 | | 2 | | | | |

Source: Prepared by the researchers

He notes noted from the above table that the use of flexibility and creativity on the part of the graduate from the legal accounting certificate and the certificate of cost and administrative accounting is the real benefit of the graduates of the institute in its

two branches in developing the work of control and cost in all state departments.

4.2 Test the research hypothesis using the Spearman correlation coefficient

Table (8) Use of Spearman's correlation coefficient

| The first variable | The second variable |
|--|--------------------------------------|
| Graduates of the Higher Institute for Accounting Studies (legal accounting, cost and administrative accounting) from ministries' employees and the extent to which it applies a four-dimensional strategy. Competition in terms of cost, quality, time, flexibility and creativity | Development of government ministries |
| | 0.975 |

Source: Prepared by the researchers

Indicates Table No. (8) above indicates that there is a direct moral correlation at the level of (0.01) among

graduates of the Higher Institute for Accounting and Financial Studies from government ministries'

employees, as the value of Spearman's correlation coefficient reached (0.975) and this indicates that the greater the interest in the bureau's employees to complete their studies at the institute. The higher for accounting studies, with the two branches of legal accounting, accounting for administrative costs, the development of government ministries has increased in the field of oversight work.

So accept the research hypothesis that the effect of applying sustainable competitive precedents in graduate studies is to achieve a reduction in the costs of the quality of university services and evaluate the performance of Iraqi higher education units). This was done by taking a sample of graduates of the Higher Institute for Accounting and Financial Studies at the University of Baghdad, the Department of Accounting Studies in its two branches of Legal and Cost and Administrative Accounting, who have an influential role in developing and advancing the performance of the supervisory bodies in the Audit Bureau in the field of auditing and calculating administrative costs, thus achieving a sustainable competitive advantage on the one hand. Cost, quality, time, flexibility and creativity in the work of providing advanced curricula that fit this high-level academic and professional study in all Iraqi universities.

5. Conclusions

The professional specialization of the graduate of the Higher Institute in Legal Accounting is one of the recent trends in the development of the auditing profession and one of the entrances to continuity in the development of the work of government ministries, and leads to a reduction in manipulation of the property of state agencies, considering the supervisory role in the ministries is the highest supervisory body in the ministry. The results of the test showed the hypothesis of the validity of the influence of theoretical materials, training, and the method of student evaluation on the competence of the legal accounting graduate and the cost and administrative accountant. Specialization in professional accounting work.

If all the proposals mentioned in the study are implemented of the graduates of the Higher Institute

for Accounting and Financial Studies, then there is no doubt that government ministries are working to improve their monitoring and costing work and support its competitive advantage by using the dimensions competition and reaching new heights in the near future.

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