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Hubs

Administrative hub

The relationship between human capital management & profitability in companies :Analytical study in sample of Iraqi industrial companies 1995-2002

Dr. Hmd Abid AL – Hussien Radi

Abstract

This Study aims to investigate of the effect of different variables of working capital management represented by the (Average Collection Period , Inventory Turnover in Days , Average Payment Period , Cash Conversion Cycle and Current ratio), on the Net Operating Profitability in a sample of Industrial Firms which is working in mixed and Private Sector during a period of (10) years from 1993 – 2002 . Debt ratio (Financial Leverage) , Size of the Firm (Measured in terms of natural Iogarithm of sales) and Financial Assets to Total Assets ratio have been used as control variables , Pearsons Correlation and Regression analysis (Pooled Least Square Method) , are used as Statistical Tools for analysis purpose

This study show that the following Results ;

1- There is a strong negative relationship between variables of the working capital management and profitability of the firm. It means that as the cash conversion cycle increases it will lead to deceasing profitability of the firm and managers can create a

positive value for the shareholders by reducing the cash conversion cycle to a possible minimum level .

2 – There is a significant negative relationship between liquidity and profitability .

3 – The study also finds that there is a positive relationship between size of the firm and its profitability .

4 - There is also a significant negative relationship between debt used by the firm and its profitability

According to the results achieved by the study it suggests some of the recommendations that can help in achieving its targeted objectives as follows ;

1 – Improving of the working capital management efficiency in the Iraqi industry sector by concentrating on reducing of inventory level in a successful method .

2 – Improving the negotiation ability of Iraqi firms with suppliers in order to obtain interesting financial benefits that are provided by the suppliers to your customers .

3 – improving Average payment period by getting more credits from suppliers

The Economics hub

Econometrics to Effect of National Income at Educational Expenditures and Higher Education Input in Iraq in 1970–2002

Prof. Dr. Qusay Q AL. Killidar Nasir A . Hallim Saad A . Nasir
AL- Musaib Technical Institute

Abstract ;

Measuring percentage of educational government expenditures from national income in studied years 1970-2002 . These percentages were compared with the percentages of educational government expenditures from national income in some Arab countries and some other world countries , government expenditures from national income in Iraq were very little . comparison illiteracy percentage of some Arab countries with Iraq and it appeared that Iraq in 1995 became in the third stage after Yemen and Egypt. Econometrics and Statistic methods have been used to measure the effect of National income At educational government expenditure and higher education input the instructors , students and universities . the results appeared that there was strong correlation between most variables but some of them is low. They appeared weak careful and development in universities and also because the low percentage of educational expenditures from national income in Iraq .

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Therapeutic Medical Tourism Pertinence to Jordanian National Economy; a Field Study from Employee Perspective at Some Jordanian Private Hospitals.

Hasan Salih Suliman Al-qudah

Philadelphia University Faculty of Management and Financial Science

Department of Hospital Administration

H.K. of Jordan

Ghassn Altaleb/ world Islamic Science and Education of Finance and Business

Abstract

The Purpose of this Study proposed to identify the significance of therapeutic medical tourism in Jordan, since it regards of main figures pertinence at Jordan national economy. It also regards to be an element change persistent development in many world economies. The study will focus on the employees impressions about present hospital quotation polices, delivered at some Jordanian private hospitals, the study will define the extent the employee's efficiency, and the availability of hospitals health information in respect to health service delivery which combined "strength and weakness". So in Order to achieve the objectives of the study a questionnaire was developed and distributed among the sample's study, consisted of (175) subjects and retrieved (150) accepted for statistical analysis. The main results are as following:

1-There are no significant statistical differences at ($\alpha \leq 0.05$) between quotation policies at Jordan health sectors and the growth of Jordanian medical therapeutic tourism.

2- There are no significant statistical differences at ($\alpha \leq 0.05$) between the levels of employees Capability in the growth of Jordanian medical therapeutic tourism.

#####

The Islamic Banks and the Challenges of Globalization and The Finanal Freed on-with special Reference to Bazil Deal/2

Dr. Hayder U. AL- Mosawe/ Karbala university

Asst .Lect. Kamal K. Jewad/ Karbala university

Abstract

In the last years, banking field witnessed many challenges which are imposed by globalization, nationalization and trade liberation in banking services which reflect its effects on all world economical actions, meanwhile the increased direction is gathering and incorporation forming giant entities that enable to achieve big surpluses then enhance competition capabilities. In this commercial environment consists high risk and wild competition The Islamic banks distincted as anew phenomena in the last third of twentieth century. The senses and tools of Islamic banking can build their bases . the Islamic banking industry attracted attention of regional and international levels . These speedily occupied an important place and they play a vital role. In spite of the great development of Islamic banks ,they face great challenges like commercial opening and capitalism liberation process.

In the seventeenth of the last century, Islamic banks faced important problems like Jurisprudence (fiqh) opinions that related to financial work with Islam principle. At the beginning of twentieth century, the main question is how to accept the western roles with Islam principle, then Islamic banks can able to use modern financial tools. At the same time they are not against Islam commercial principle. From the beginning the Islamic banks faced many obstacles and challenges, some of them are related to its ideology the others related to its procedures, the success, continuity and its ability to complete with international environment.

This study aims explaining the most important challenges which are faced by Islamic banks through globalization and banking liberation. The Decisions of (Basel committee) and its reflects on these banks adopted to face these challenges and avoid its risks.

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Water Pollution in Iraq and its Environmental Impacts

Muntader Fadel Saad

**Economics Department/College of Administration and Economics
Basrah University**

Abstract

In ancient cities of Iraq where the agriculture and irrigation developed, there was a high sacredness for water from cities and civilization of ancient Iraq. Kings of Lacush built many dams, one of those kings, Auantom ordered to a channel called khomadash and connected with a water storage. Also king Antimena built a dam and dug a channel to bring water from Tiger river to his city

In Iraq there are two rivers Ephirtis and Tiger which considered as avain of life for the country. the availability of water is the necessary condition for irrigation projects and evolve and develop many cities and human being. Iraq for the two past decades had seen bad conditions which affected the water sector, because of many environmental problem despite the availability of water Ofcourse this gave a push for the researcher to concentrate on this subject which has great effects on life of people of Iraq because its connection with securing food for people and other using . Therefore the research will discuss the recourse of pollution and find the solution for it, depending on a hypothesis which said “Despite the availability of Water resources in Iraq. But the Water sector suffered from pollution without putting into consideration how to get rid of it ” .

The Accounting hub

The Features and Problems of the Completon of the Computer System and The System of the Costs of Activities

Asst.Lect . Najem A. Elewe

(Abstract)

The Integration between Responsibility Accounting and Activity(ABC) represent an important part of design and Developing of integrated information System in the organization the Integrated Cost Systems of Fer vital information to help management in performing many functions and making several kind of deci evaluating departmental

performance. Promoting process efficiencies and measuring Cost of activities and products Cost Systems dotnat with Supply information That identifying in The best opportunities for improving programs and quickly detect unused. Capacity of the activities of the organization But the realization of this in titrated Cost System faces many difficulties arif from different Overall purposes and the scope of processing without Solving the difficulties the integrated Cost System will lead to. Erroneous decisions the objective of this research work. Is to Suggest some possible solution for difficulties fasting the developing integrated Cost Systems the main suggestion ist o segregate between the database and managerial application programs in the process of design and Developing of in targeted Information System .

The Statistical hub

About The Statistical Analysis Of Unbalanced Factorial Experiment (axb)

Prof. Kamal Alwan Khalaf Al-Meshhadani/ Professor – Dept. of Statistics/ College of Administration and Economics/ Baghdad University

Dr. Usama Mohammed. Jassim Al-Kassab/ Lecturer – Department of Field Crops/ College of Agriculture / Baghdad University

Abstract

According to the importance of the application of the factorial experiments in agriculture and other disciplines, this study aims at analyze the unbalanced factorial experiment (a x b).

This study presents the explanation of the manner for the calculation of sum of squares, and the analysis of variances for such experiments.

A field experiment was conducted at the experimental field at the College of Agriculture/University of Baghdad, is designed to study the effect of Boron (B) and Sulfur (S) on number of ovules of Sunflower. This experiment was unbalanced. In conclusion, the use of harmonic mean was the best solution to analyze such experiment.

#####

The Use of Factor Analysis to Study the Factors Affecting On the Incidence of Leukemia in children

Instructor Aseel Abdul Razzaq .Asst

Abstract

Factor Analysis is considered statically ways which aim at study different Phenomenon to extract the important and effected factors through analyzing correlation coefficients between different cases study .Factor analysis is often used in data reduction to identify a small number of factors that explain most of the variance that is observed in a much larger number of manifest variables It also has also it has the feature summarizing the different variables and arranging it in a few linear components.

In this research work we studied the principle affected factors on the Leukemia according to a set of special linear measures for each patient which participate to identification the disease and determine the treatment model.