Al-Qadisiyah Journal for Administrative and Economic Sciences ISSN$_{Online}$: 2312-9883
QJAE, Special Issue (2024) ISSN$_{Print}$: 1816-9171

Accounting Disclosure of Quality Costs in the Financial Statements of Companies Listed in Stock Market - A Theoretical Study

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Abstract: Disclosure of quality costs in financial statements is an important topic that is receiving increasing attention from researchers and those interested in the field of accounting. This study aims to evaluate current practices for disclosing quality costs in the financial statements of economic units listed on the stock market, and to identify shortcomings and possible improvements. The descriptive analytical-theoretical approach was used in this study to demonstrate the importance of disclosing quality costs in companies' financial statements and to identify deficiencies and possible improvements.

The study discussed topics related to quality costs, such as: types of quality costs, amounts of quality costs, how to distribute quality costs among financial statement items, and the importance of disclosing quality costs in the financial statements of economic units. In light of this, a number of recommendations were proposed to improve the level of disclosure. Such as issuing specific accounting standards to disclose quality costs and providing training programs for accountants on how to measure, record and disclose quality costs, and encouraging economic units to use advanced techniques to measure and record quality costs.

Keywords: Accounting disclosure, Quality costs, Financial statements.

Introduction: Economic units face global challenges, such as the globalization of the economy and information technology, where the intensity of competition between economic units to obtain market share has increased, and the management concept has changed from manufacturing products faster and cheaper to manufacturing them with high quality, as competition on the basis of quality has become the standard for maintaining market share. The economic units seek to implement comprehensive quality systems and apply the highest international standards and specifications But interest in quality management must be accompanied by equal interest in measuring its costs.

Measuring and disclosing quality costs is important to senior management, concerned department departments, and investors

For Consumers and planners, studying quality costs is a strong indicator to motivate senior management to apply the concept of quality costs. One of the benefits of quality costs is reducing the total costs of the product and controlling them effectively, thus increasing the profits of the economic unit. Converting quality into simple, visible numbers through direct loss ratios helps management and employees understand the importance of doing something right the first time.

Methodology

1-Research problem

As a result of the increasing importance of quality in light of global competition, the necessity of measuring quality costs to improve the efficiency of operations, and the lack of unified standards for disclosing quality costs, the problem can be expressed through the following question:What is the adequacy of the current accounting disclosure of quality costs in the financial statements؟

2-Research objective

The research aims to evaluate current practices for identifying and disclosing quality costs in financial statements, propose unified standards for disclosing them, and also analyzing the impact of disclosing quality costs on investors' decisions.

3- Research importance

-Providing useful information to creditors and investors to make their decisions.
-Assist management in evaluating and improving quality performance.
-Enhancing transparency and accountability in economic units.

Literature Review

1-Study of (Sheikh and Al-Attar, 2018) (The impact of civil society organizations' commitment to accounting disclosure requirements and the quality of accounting information on the decision-making process - an analytical study of the opinions of a sample of university professors and professionals in civil society organizations)

This study aimed to shed light on civil society organizations and the quality of information and financial data produced by these organizations and showing the impact of these organizations' commitment to accounting disclosure requirements on the decisions of financial statement users from inside or outside these organizations. This study also aimed, in its theoretical framework, to present and explain the concept and components of accounting disclosure and explain the components of accounting disclosure with a presentation of the types of accounting disclosure as well as the concept of quality. Accounting information and standards for verifying the quality of accounting information and then explaining the decision-making process and types of decisions.

To achieve the objectives of the study and verify its hypotheses, a scientifically prepared and peer-reviewed questionnaire was prepared by some professors.

In the College of Administration and Economics, this questionnaire was distributed to a group of university professors in the College of Administration and Economics.

At the universities of Al-Qadisiyah, Dhi Qar, and Al-Muthanna, as well as on a group of accountants, auditors, and officials in civil society organizations, the study used a set of statistical tools such as arithmetic means, standard deviation, correlation coefficient, and simple and multiple linear regression equations to determine the effect of the independent variables on the dependent variable, and the coefficient

The difference and relative importance of each paragraph and the frequencies according to a five-point Likert scale.

The study reached the conclusion that it is necessary to strictly adhere to accounting and auditing standards and continue working with them to produce high-quality financial reports, and the state must oblige civil society organizations to disclose their data on a regular basis.

Therefore, the study recommends the need to strictly adhere to accounting and auditing standards and continue working with them to produce high-quality financial reports and use them in economic decisions to achieve several social, financial and economic goals.

2- Study of Matar (2022) (accounting effects of applying inflation accounting to financial statements)

The study aimed to :It is essential to explain the effects caused by the rise in general price levels on the financial statements of economic units Prepared on the basis of historical cost, as the economic unit ignored that increase, and explaining the effects of that on the result of the economic unit's work and its financial position, by stating the impact on the items of the financial statements, as the research took into account the application of inflation accounting in periods of high price levels and a statement of the use of any The correct accounting methods are used in the accounting measurement process. In order for the economic unit to obtain measurement results that are closer to the truth, it must abandon the historical measurement method and use the accounting methods contained in International Accounting Standard 29.

The research reached the conclusion that applying International Accounting Standard 29 in periods of inflation and using accounting methods alternative to historical cost have a positive impact on giving a clearer picture of the reality of the economic unit.

In periods of rise in general price levels. The research recommended the necessity of applying economic units to account for inflation by applying International Accounting Standard 29 and taking the effects caused by inflation into account.

3- **Study of Manal et al. (2022)** (The effect of the level of accounting disclosure about sustainability on the value of the bank - an applied study)

This research aimed to study the impact of sustainability disclosure on the value of the bank. To achieve this goal, we relied on an approach Case Study: The case study is of 12 banks operating on the Qatar Stock Exchange, which are the banks that disclose sustainability on the Stock Exchange website Qatar and the stock exchange's sustainability platform website, and the study was conducted on them during the specified period (from 2017 to 2020). This was done

Using two data collection procedures: statistical analysis and content analysis, using several statistical methods To determine the nature of the data and perform appropriate tests for each hypothesis. The results of the analysis indicated a significant correlation Between disclosure on sustainability and the value of the bank, but there is no significant relationship between the two variables: accounting disclosure on Sustainability and the value of the bank, and that the value of the bank is affected to a small extent by information on the social axis only

4-study of (Tomov & Velkoska, 2022) (Contribution of the quality costs to sustainable development (the contribution of quality costs to sustainable development) theoretical research

The study aimed to develop a framework for the contemporary concept of quality costs towards a more sustainable society.

The most important findings of the study are that improving sustainability performance in the early stages of product design and the entire life cycle of products will eliminate all losses related to the production, use, and disposal of harmful products and materials.

5-Study of Hadi (2023) (Integrating quality costs and data analytics to achieve sustainable performance of economic units For an applied study in the Iraqi Seed Production Company)

The research aimed to achieve sustainable performance through integration between quality costs and data analytics in the Iraqi company Seed production. The research problem was identified by investigating the extent to which integration between quality costs and data analytics contributes to achieving sustainable performance of economic units. The research reached a set of conclusions, the most important of which is the existence of a relationship

There is a correlation and impact between the dimensions of quality costs and some indicators of sustainable performance, economic and social performance, while there is no correlation and impact Quality costs on environmental performance.

Data analyzes are complementary evidence to the elements of financial statements and are used to prove the relationship between ...Financial and non-financial data, which is considered a means of conveying financial, quantitative, descriptive and formal information about financial and non-financial performance and sustainability.

6-Study of (Moaz and Muhammad (2023) (The impact of disclosure on the evaluation of financial performance in the Algerian economic institution)

Case study of the Sonelgar Foundation - Tebessa This study aimed to highlight the extent to which accounting disclosure contributes to evaluating the financial performance of economic institutions, as the subject of disclosure occupied an important position in economic legislation at the local and international levels as a means of transparency that characterized economic activity. The study addressed some accounting standards. The international organization that focused on this topic, which stipulates determining how to display data in the financial statements and the extent of detail required in it to ensure that a picture is given to economic customers of the financial position of the institution. By relying on the advantages of disclosure brought by the financial accounting system in the financial statements, we evaluated the financial performance of the Electricity Distribution Company. Gas (Sonelgaz) Distribution Directorate of Tebessa Province. The descriptive analytical method was also used by analyzing a questionnaire consisting of 22 items. The study population consisted of academics and professionals, and the sample under study reached 28 out of 30 individuals. The Excel statistical program was also used in analyzing the data. Statistics and its measurement. Finally, we concluded that the financial situation of the company Sonelgaz was unstable in the years under study in view of the results reached

Quality Costs

1- Definition of quality costs

It includes the cost of designing, implementing, operating and maintaining the quality system of the economic unit. It also includes the cost of resources

The human and financial resources allocated to the continuous improvement process also include the cost of products and services that do not meet standards required (Wisridani Marzuki, 2014:369)

As for Cermakova & Bris, they defined it as the costs that disappear or decrease when we begin to eliminate quality problems and reach the ideal state that production should be in (Al-Mimar, 24:2020)

From the above, quality costs can be defined as the total costs incurred by the economic unit to ensure the quality of its products And its services

2- The importance of quality costs

Quality costs are an important measure of performance, as quality costs are a necessary tool in economic units, as they provide an important indicator of the efficiency of operations and their impact on the quality of service provided.

Quality costs help ensure that customers' needs and requirements are met by focusing on improving quality. There are multiple benefits to quality costs, as studies have shown that quality costs provide many benefits, the most important of which are: (Ahmed, 2020: 42-43)(Ghanma, 2022: 17-18)

1- **Success**: Quality plays a pivotal role in the success of economic units, as it helps in creating a competitive position in the market

Thus, quality contributes to gaining customer trust and attracting more customers, which enhances its market share.

A quality-focused work environment leads to increased employee satisfaction and loyalty to the unit.

2- **Reducing costs**: Quality costs help reduce costs in the long term by reducing errors and waste.

3- **Competitive advantage** The American Institute of Management Accountants (IMA) has confirmed that paying attention to quality costs gives units Economic competitive advantage over others.
4- **Two main elements**: Quality costs include the cost and quality elements, which are among the four most important success factors for the units. Economic (cost, quality time, and innovation).
5- Enhancing the competitive position through Identify weaknesses in processes and improve quality. Quality also enhances the unit's reputation through product quality Or the service provided.
6- **Accelerating problem solving**, as quality costs help effectively identify losses at the level of production operations and also contribute to accelerating problem solving and improvement and development processes within the company.
7- **Reducing losses**: Quality costs reduce financial losses by reducing losses, avoiding the loss of customers, and identifying Mistakes help in developing new products and services that meet customer needs.

3-Objectives of quality costs

There are a set of goals that quality costs contribute to achieving, including: (Khawla, 2015: 8)

- Quality costs help to monitor and control the implementation of the quality policy on an ongoing basis, and ensure its consistency with long-term goals term for the economic unit
- Quality costs allow analyzing and understanding the financial losses resulting from poor quality products, and identifying areas of improvement to reduce These losses, achieving economic savings for the unit.
- Quality costs contribute to spreading a culture of quality among workers by sharing evaluation results, highlighting their impact on financial performance, and motivating them to adhere to quality standards to achieve continuous improvements in various fields.

4-Types of quality costs

There are several types of quality costs, including:
First - **Conformity costs**: the sum of preventive and evaluation costs that ensure the production of products without defects that affect their quality levels (Kazem 2019:37) and include:
1- **Prevention costs:** include efforts and activities aimed at preventing the occurrence of production that does not conform to pre-determined specifications sarah. (2016:63) (Hamzat 2017:15).
2- **Evaluation costs**: These are the costs related to measuring the quality of products or services and ensuring conformity of the products or services
Specifications (Amer 2018 190).
Second: Non-conformity costs: All costs resulting from defects in quality during the first production. Include
1- **Internal failure costs**: costs incurred by the economic unit due to products that do not meet quality standards or The specified specifications, or do not meet the customer’s needs, are discovered before they are delivered or shipped to the customer (Jassim, 2008:29) (Garrison, 2015:74) The costs of internal failure include the following examples
-Costs of repairing faults that lead to the cessation of the production process
-Costs of conducting tests and analyzes on raw materials and products to determine the cause of defects.
-The costs of recycling or disposing of these products in safe and environmental ways.
-Costs of testing products for effectiveness and safety after remanufacturing
Damage, scrap and re-operation costs
2- **External failure costs**: These costs refer to the expenses incurred by the economic unit after selling the product to the customer, in the event that defects are discovered or the product does not conform to the agreed upon specifications. (Mohamed and Bouftima 2017:81)
The costs of external failure include the following examples: (Shajar, 2023: 31)
-The cost of warranty complaints
-Product liability costs
-Withdrawal of goods
-Reputation and lost sales

<u>Accounting Disclosure</u>

1- Definition of accounting disclosure

Accounting disclosure: This term has a unified definition, as it has been presented by researchers from multiple viewpoints as follows:
Arafa (Dahbour, 2009: 53) These documents or lists must contain all the information necessary to accurately evaluate the financial situation of the economic unit, with an emphasis on transparency and clarity in the presentation of data, which was talked about (Al-Juairi 2013: 70). Disclosure must include financial reports. Accurate and reliable information, presented clearly and impartially. The financial statements of the economic unit must also show all the main information that is of interest to all external parties, such as investors and

creditors, as the financial information aims to help external groups take... Conscious economic decisions regarding economic unity.
The unit undertakes to provide this information on a regular basis
(Al-Nasrawi 2015: 187) indicated that disclosure is necessary to show the truth about the facility's situation in a way that ensures that it is not misleading.
Information users and Enables them to make sound decisions.
(Al-Zamar, 2015:29) stressed the importance of disclosure in financial statements, as all financial information must be presented in a Clear and understandable to all categories of users, and the disclosure must be neutral, without bias towards one category of users over another, in order to enable them to make sound investment decisions.
Amar (Ahmad, 2015:27) Sharing performance with all stakeholders and this is done through preparing and publishing data.
Finance in accordance with generally accepted accounting standards. Communication channels include the annual report, conferences, websites, and advertisements, as these data provide information about the company's activities and operations.

2- The importance of accounting disclosure:

There is a noticeable increase in interest in the issue of disclosure in light of the many and rapid developments the world is witnessing The reasons behind this interest include improving the informative content of financial reports and enhancing the accountability of the accountant and the profession
Accounting and keeping up with developments in the business world (Qashta 2017:37) After accounting disclosure, it is one of the most important tools used to communicate the results of the facility's work and its financial position to various parties, through financial reports that provide detailed information about the facility's resources and obligations (Abu Jarad 2015 :112).
From the above, it can be said that the importance of accounting disclosure lies in:

1- Transparency and fairness allow creditors, investors, and suppliers to better assess the financial risks of the economic unit.
2- Improving management and accountability motivates management to improve its financial performance and helps detect fraud and violations Finance
3- Reducing market risks reduces the cost of capital per unit and also helps detect fraud and financial violations
4- Making better decisions provides users of financial statements with sufficient information to make sound decisions
5- Compliance with laws and regulations meets the requirements of regulatory authorities and avoids the company from the risks of fines and penalties, and also enhances the reputation of the economic unit.

3- Types of disclosure

Points of view differ on the types of disclosure in financial reports of accounting information, and this is due to a conflict. Disclosure The different interests of the beneficiaries can be divided into the following types: (Al-Sheikh and Al-Attar, 2018, 358-359)

-Full disclosure:

It refers to the comprehensiveness of financial reports and their coverage of any information that creates a noticeable impact on the reader
It is important to emphasize that the concept of perfection is not currently possible.

-Educational (media) disclosure:

It indicates a shift towards requiring the disclosure of information relevant to decision-making
An example of this is the disclosure of financial forecasts.
Separating ordinary and extraordinary items in the financial statements.
Disclosure of current and planned capital expenditure and its funding sources.

-Precautionary disclosure:

It indicates that financial reports must disclose everything that makes them not misleading to stakeholders. It aims to protect the financial community, especially the average investor who has limited ability to use information Accounting.

-Fair Disclosure:

It is concerned with providing information in a balanced manner that meets the needs of all parties concerned.

4- **Essentials of accounting disclosure**

After accounting disclosure is an essential element in financial clarity and transparency, its effectiveness depends on a set of key components: (Abdul Rahman, 2014: 53-66)

1- The entity that benefits from internal data and information includes management, employees, shareholders, and investors creditors, and the public.
2- The purpose of using data and information is to provide information to serve the needs of all users of financial statements, assist investors in evaluating risks and returns, and assist creditors in evaluating the unit's ability to repay its debts.
3- The quality of data and information is characterized by comprehensiveness and accuracy, covering all aspects of the facility's financial activities. Clarity is the ease of understanding data and information by users.
4- Information and data are delivered directly to beneficiaries through periodic bulletins and annual reports. Or indirectly through the facility's website.
5- Timing of data disclosure. Availability at the appropriate time to ensure the usefulness of the information to users. Periodic updating to ensure the freshness of data and information.
6- Accuracy and transparency of the information provided, in terms of credibility, to ensure the validity of the information provided. And clarity for easy understanding of information by users. Cover all relevant information.
7- Possibility of comparison with data and figures from previous years. 8. Costs resulting from the disclosure process. Balancing the benefits of disclosure with its costs Using technology to reduce disclosure costs.

5-Factors affecting disclosure

There are a group of factors that affect disclosure, including (Ahmed and Mohamed, 2010: 84)

- **The type of users and the nature of their needs**

Economic units must take into account the needs of the main users when preparing their financial statements, as the nature of the information disclosed varies according to the type of users in each unit.

- **Bodies responsible for setting disclosure standards**

Disclosure standards vary according to the approaches to accounting regulation adopted in each country. In many developing countries, professional and governmental units are the parties influencing the disclosure process.

- **International organizations and institutions**

International organizations and institutions play an important role in influencing disclosure processes, and one of the most important of these organizations is the International Accounting Standards Board (IASB), which seeks to improve the quality of information disclosed at the global level.

Financial Statements

1- Definition of financial statements

Financial statements play a pivotal role in making economic decisions, as they are the link between the facility and its external environment through the accurate accounting information it provides. It enables the financial statements to predict future economic events, which helps in confronting the challenges that affect the business results of various establishments.

The financial statements and reports represent the final product of the organization's accounting system outputs. The process begins with collecting data on economic transactions and events, which is then processed and analyzed using specialized accounting techniques. This process produces financial statements and reports that are used as inputs for making informed investment decisions. (Abu Al-Ala, 2018: 99)

Financial statements can be defined as official records that document the financial activities of an economic unit, whether it is a company, institution, or any other economic entity. Its function is to provide a comprehensive summary of the results of the economic unit's work and its financial position in the short and long term. The financial statements also represent the final and basic stage in the accounting work, as they are built on a set of accounting procedures and treatments for the financial data related to the economic events and activities of the unit.

Its goal is to present financial information in a consolidated and summarized manner so that it is accessible to all interested parties, such as investors and creditors And management, using it to make various decisions. (Ramash, 2017:58)

It can also be defined as providing a detailed presentation of the current financial position of the economic unit, analyzing the capital structure of the economic unit, and evaluating the impact of operations on the financial position of the economic unit (Hattab and Dalal 2019:10)

2- Components of financial statements

The complete set of financial statements includes the following: (Hmeidat 2019:39)

- **Statement of financial position:**
  - It is presented at the end date of each financial period.
  - It includes the unit's assets, liabilities, and equity as of a particular date
- **Statement of profits, losses and other comprehensive income:**

- Profit, loss and other comprehensive income are shown during a financial period.

- **Statement of changes in ownership rights**

- Changes in equity appear during the financial period.

- Cash flow statement

- Presented according to International Accounting Standard (7).
- It shows the cash inflows and outflows from the unit during the financial period

3-3-3Purpose of financial statements

The primary goal of general purpose financial statements is to provide financial information about (Matar, 2022:982)

The economic unit's financial position: This information includes - assets, liabilities and ownership rights.

Results of its business: This information includes income and expenses, including gains and losses.

Cash flows: This information includes the movement of money into and out of the economic unit.

This information is intended to help all users of financial statements make sound economic decisions.

Therefore, financial statements provide information about:

- Assets are the resources an economic unit possesses that can be used in the future.
- Liabilities are what an economic unit owes to other parties.
-Property rights are the value of the owners' share in the economic unit.
-Income is what an economic unit earns from its sales or services.
-Expenses: What the economic unit spends on its activities.
- Gains and losses: the difference between income and expenses.
-Cash flows are the movement of funds entering and leaving the economic unit.
- Owners' contributions are what the owners pay to increase the capital of the economic unit.
-Distributed shares are what is distributed to the owners from the profits of the economic unit.

After identifying and analyzing the quality costs, they can be disclosed in their own tables, which can be independent and attached to the financial statements or be complementary to the financial statements, with the aim of providing useful information to the users of these lists, especially external parties, mainly investors in companies listed on the stock market.

Conclusions and recommendations

First - Conclusions:

The following conclusions were reached:

1- Quality costs are an important element in evaluating the financial performance of economic units, as these costs indicate the effectiveness of their operations and systems in producing services and goods of high quality.
2- There is difficulty in measuring quality costs accurately, and they can be disclosed in supplementary tables or appended to the financial statements.
3- There is a positive relationship between accounting disclosure of quality costs and improving the quality of products and services, and there is a relationship Negative relationship between accounting disclosure of quality costs and the cost of capital.
4- Economic units with high levels of accounting disclosure of quality costs are more able to attract Investors.

Second - Recommendations:

1- Economic units must develop systems to measure quality costs accurately and disclose them to the relevant authorities.
2- Accounting standard-setting bodies must issue uniform standards for measuring and disclosing quality costs.
3- Economic units, investors and lenders must increase awareness of the importance of disclosing quality costs

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