

# THE IMPACT OF THE IMPLEMENTATION OF THE ABC COST ACCOUNTING SYSTEM ON IMPROVING THE FINANCIAL MANAGEMENT DECISIONS IN PRIVATE HOSPITALS OPERATING IN JORDAN TO ACHIEVE SUSTAINABLE DEVELOPMENT GOALS

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## ABSTRACT

**Objective:** This study aimed to demonstrate the impact of activity-based cost accounting on improving the financial administrative decision in private hospitals operating in Jordan cost allocation as a modified variable to achieve sustainable development goals.

**Theoretical Framework:** The private hospitals operating in Jordan need to consider the implementation of an activity-based cost system to provide the necessary infrastructure for this, as well as the availability of opportunities to measure the health service more efficiently. **Method:** The inductive and deductive approaches were used to indicate the activity-based cost system and the cost allocation statement, and the statistical analysis system was used to analyze and test the study hypotheses.

**Results and Discussion:** The study has reached a set of results, the most important of which was that the activity-based cost system contributes in a way that leads to maximizing profitability and improving the financial administrative decision if applied in private hospitals operating in Jordan, and also in private hospitals operating in Jordan, the infrastructure and capabilities necessary to apply the activity-based cost system in measuring the cost of health services,

**Research Implications:** This study highlights to demonstrate the impact of activity-based cost accounting on improving the financial administrative decisions in private hospitals operating in Jordan.

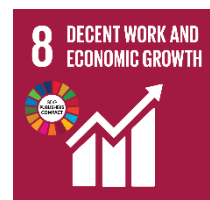
**Originality/value:** apply the activity-based cost system in private hospitals operating in Jordan because this system contributes in a way that leads to maximizing profitability and improving the financial administrative decision if applied.

**Keywords:** costs, administrative decision, cost allocation, private hospitals and sustainable development goals, sustainable development goals (SDGs).

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## 1 INTRODUCTION

The main objective of accounting is no longer limited to recording the financial operations of the enterprise and thus determining its financial position and the results of its operations at the end of a certain period, but has gone beyond that, especially in recent decades, to become a measuring tool for the operations of the enterprise, its profitability, and a measure of management decision (Alobaidy & Issa, 2024). Since the concern of the management of the enterprise is its continuity and maximizing its profitability, taking into account its ability to compete in the market in which it operates, therefore it becomes necessary for it to look for other alternatives to maximize its profitability and ensure its continuity other than the well-known traditional alternative of raising prices, perhaps one of the most important of these alternatives is or both (Tahri, 2024), whether by looking for alternative inputs at lower prices or rationalizing the use of available resources and reducing indirect costs without affecting the quality of the final outputs, the above requires the establishment to make a greater effort to maintain on the other hand, this results in an increase in the operating expenses of the enterprise (Fadzil & Rababah, 2012), but the main goal of the enterprise from increasing operating expenses is the hope of increasing the revenue of its services and thus increasing its profitability. Since traditional cost systems rely on the distribution of total costs on bases that may be ill-considered or arbitrary, which leads to the loading of the final product with unjustified costs associated with it, either directly or indirectly, many authors and researchers believe that the enterprise can help in evaluating and standardizing "ABCIN the field of management accounting that the cost accounting system based on activities through the study and analysis of activities that require additional costs to achieve value getting rid of those activities that do not achieve added value and directing attention to those activities that achieve this added value and thus maximizing profitable the impact of applying a system Cost accounting based on activities to maximize profitability (Mohammad & Salleh, 2022).

The increasing intensity of competition in the health services market puts hospitals in front of great challenges if they want to maximize their

profitability, maintain their continuity and the level of high-quality services, therefore, in order to strengthen their (Refaei, 2023). Therefore, to achieve its goals in the areas of profit and sustainability, it is imperative for the hospital management to look for appropriate ways and means to reduce the cost of health services provided to its patients while maintaining the element of quality or quality (Alfawair *et al.*, 2024). Perhaps one of the best approaches to achieve this goal is that the hospital administration seeks to reduce the indirect costs of health services currently applied in private hospitals operating in Jordan, represented by using the mechanism of distributing the indirect costs of Health Services centers to the patients benefiting from them by controlling methods that neglect the causal relationship and often lead to errors in accordance with this system, indirect costs are allocated on a precise basis, and the activities are the appropriate means to avoid deficiencies if they exist." It is programmed in such a way that the hospital achieves two main advantages:

1. Achieving the principle of fairness in allocating those costs to the activities producing services, which inevitably leads to improving the administrative decision related to the financial issue in the enterprise;
2. Reducing these costs by eliminating activities that do not have added value also leads to an improvement in the management decisions.

Moreover, the importance of study Hospitals are an important part of the infrastructure in all countries of the world due to the humanitarian role they play from In view of the fact that the cost accounting system is considered an important part of the financial system and a control tool, both in terms of efficiency in the use of available resources or in terms of ensuring a reasonable margin of profitability to ensure the continuity of work within the hospital without hindrances, therefore, the importance of this study stems from the fact that the opportunities available for the implementation of the activity costs system in private hospitals operating in Jordan and whether there are obstacles to the implementation of this system.

Therefore, this study aims to demonstrate the impact of the application of the ABC cost accounting system in improving the financial management decision in private hospitals in Jordan, and the impact of this on maximizing costs through cost allocation.

## 2 LITERATURE REVIEW

The development that the world is witnessing now in all fields, whether economic or other fields, and as a result of technological development and the internet, in particular, the process of expansion of production and diversity in it has become commensurate with technical progress accompanying this development, and therefore the establishment of large industries with different orientations in production necessarily accompanied the modern development in technology (Almutairi, 2024), and detailed data and this has led to the need to move from traditional costs to activity-based costs in order to keep up with this revolution, and this has consequently led to the emergence of modern and advanced systems that match this trend of reducing costs, raising efficiency and increasing profitability (Aryan *et al.*, 2023).

The facility seeks to survive in a changing and evolving environment, cost accounting helps to know its position in the market and its ability to withstand fluctuations and changes occurring in it. Therefore, it uses systems to calculate and estimate its costs (Al-Qudah & Al-Hroot, 2017). According to its option, it follows a system for calculating its costs, and this system is selected according to the field of work of the facility and the methods that it deems most effective to reach its proper estimate and load it at more equitable rates (Al-Kassem, 2023).

Definition and types of cost systems:

1. The costing system is considered the way in which the cost of a product and a service is calculated, to arrive at the real value of the material resources that were involved in its installation and the human resources that were used;
2. Cost accounting systems are that science that helps management to make appropriate decisions based on the compilation and tabulation;  
Analysis, allocation and distribution of costs based on a set of principles, foundations and scientific rules in order to determine the cost of production and provide the necessary information about it;
3. Cost accounting can be defined as an activity and an accounting system that refers to methods of compiling and measuring accounting data on

the cost elements of inputs of activities, whether productive or service, recording them according to specific rules and concepts, for the purpose of determining the cost of outputs from these activities, whether they are goods and services, whether they are in its intermediate and final form, and for the purpose of using this cost in planning, control and decision-making (Abdullah, 2024).

## 2.1 TYPES OF COST SYSTEMS

### 2.1.1 Time production system

It is a system in which each part A and component are produced by one of the operating stations on the production line at the very moment when the next station needs them and is ready to receive them, at the exact time the production activity of any of the operating stations is determined by the needs of the next station (Alshehadeha *et al.*, 2025, Almusawi, 2023).

### 2.1.2 Target cost system

The idea of the target cost originated from the idea that most of the costs in the initial stages of production and product development are fixed, which allows the management an opportunity to try to reduce the cost at this stage and the target cost is aimed at reducing costs on new products while ensuring the achievement of quality the product and the fulfillment of the consumer's desire are meant by manufacturing and marketing costs that ensure reaching the target price with the achievement of the desired return, so instead of the target cost is:

$$\text{Target cost} = \text{expected selling price} - \text{target profit margin} \quad (1)$$

### 2.1.3 Activity management system

That the management of activities is the way in which it is possible to optimize the value of the product and improve the profits that can be achieved from the production of this value. It is a management style based on activities and operations, as they are considered more stable in terms of their costs and factors causing them, besides contributing to generating the value that the client expects (Almusawi, 2024).

## 2.2 ABC SYSTEM ACTIVITY COSTS

Definition of a cost accounting system based on activities:

1. It is a system, not a method or a means, to include the system components of input, output processing and feedback;
2. An activity-based cost accounting system is defined as a cost entry that focuses on activities as the main cost purposes where its cost is used as a basis for determining the cost of other cost items such as products and services;
3. It is a way to improve the traditional systems of costs by focusing on activities as the main cost purposes, where indirect costs or so-called resources are allocated to the activities that benefit from them and then allocate the cost of these activities to the products;
4. The activities-based costing system is defined as "measuring the cost and performance of activities and resources, as well as the cost purposes, where the cost of resources is distributed to the activities and the cost of activities is distributed to the cost purposes depending on their uses and because of the causal relationship of the causes of the cost of activities" (Alfaraj & Alajmi, 2024). That is, it is based on the idea that the provision of products or services requires institutions and that these institutions are based on the practice of several activities to achieve their goals and that these activities need resources and that these resources are economic in nature and have a cost (Al Hanini, 2018).

Here, the researcher sees through the previous definitions, it can be said that the cost system based on activities is among the latest systems and is based on: - modern administrative, it is based on

1. Assess the ability of the enterprise to perform activities by identifying and measuring its resources;
2. Analysis and classification of activities between value-adding and non-value-adding activities;
3. Iron the cost of various activities as well as the cost of unused energy.

### 2.3 ABC SYSTEM USAGE ACTIVITY REQUIREMENTS

1. Activities where the activity is considered: it is the focus on which this system is based, as it joins the institution on It is a series of activities aimed at providing better value services to customers and the purpose of each activity is to increase the value of the product relative to the customer, where the activity consists of a set of processes and procedures that form the essence of the work performed within the organization (Sartorius *et al.*, 2007).

Activity cost pool: i.e. reclassifying activities and distributing them into small groups to make it easier to deal with them and distribution is based on;

- 2 .Homogeneous units within the group;
3. Unit of cost: it is the unit on which the costs are charged;
4. The reason for the cost, which is the main reason that led to the actual occurrence of the cost;
5. Resources are the inputs of the activities necessary to perform them, and therefore it is difficult to analyze the activity or manage it without knowledge of the resources.

Cost allocation:

First: the allocation of indirect costs so that they are all poured into production centers.



Secondly, the indirect costs charged to each production center are reloaded on the products as one number only under one loading rate for the center.

Thirdly, the loading rate in the Centers is calculated according to a certain base load rate, although the most common loading basis is the number of hours of operation of machines and the number of direct working hours, although the latter basis is the most common at all .it is known that these bases are all related to the volume of production.

Information associated with traditional methods of determining the cost of products:

Data and information inputs in traditional ways are characterized by relying on cost accounting data and information as an integral part of financial accounting. On this basis, the costs are classified into total, energy (Alhajr & Alshebli, 2024).

The cost elements are divided into direct materials, direct wages and indirect industrial costs, and administrative and financial selling expenses are treated in the income statement.

In marginal (variable) costs, costs are divided into variable and fixed, in order to adapt financial cost accounting to serve Management in making short-term decisions such as break-even analysis and product pricing, while administrative, financial and sales expenses are also treated as period costs that are closed in the income statement (Chong & Cable, 2002).

In terms of information output in traditional costing systems, the:

A-provide the necessary information to prepare the financial list, such as commodity inventory calendar, cycle production cost, unit cost produced, cost of sales, cycle income.

B-providing the necessary information for the preparation of current operating budgets, on a standard basis or sometimes based on historical actual information, such as sales budget, procurement budget, inventory budget, financial budgets (income statement, expected cash flow statement (Almatarneh *et al.*, 2024).

Here, the researcher sees that traditional cost systems are successfully applied financially and administratively, where there are not many products,



where indirect costs are relatively small (industrial and non-industrial), and where modern technology is not used in the provision of services, and these are all conditions that prevailed previously until the last quarter of the twentieth century, and are now slowly disappearing, which opens the door to a cost and administrative theory is the system of costs of the activities in question (Quesado & Silva, 2021).

## 2.4 (ABC) AS FOR THE COST ACCOUNTING OF THE ACTIVITY

The activity-based costing system is based on a basic idea based on linking the resources used and the activities that use these resources, and then linking the costs of activities to the final product.

During the last two decades of the twentieth century, the science of accounting, especially Cost Accounting, has undergone radical changes because of the entry into the era of information and communication technologies, which necessitated the formation of an accounting theory that fits those changing conditions (Yaser Saleh *et al.*, 2003).

During the last fifteen years, there has been a revolution in cost management applications and practices cost accounting for activities arose in the Eighties as an alternative to traditional standard cost activities that have continued since the beginning of the twentieth century without any fundamental changes. Accounting for the costs of activities has been integrated with other cost management techniques, such as (Jarrah *et al.*, 2024):

1. the cost of continuous improvement and development;
2. target cost;
3. cost reduction through the value chain;
- 4-flawless production strategy;
5. timely procurement and production system;
6. product life cycle costs;
7. the cost of Total Quality.

Where an activity is meant to be: a work performed within the organization, or a set of actions performed within the organization.

First, it is necessary to distinguish between several types of activities:

First: activities related to general manufacturing and trade operations and facilities:

These activities include maintenance, lighting of the factory and shops, heating, electricity, water and various administrative expenses, all these activities are necessary to complete the manufacturing and trade process and support it, and all products of all kinds participate in benefiting from them, and according to the concept of cost based on activities, the costs of these activities are not linked to products using the concept of cost They are distributed in a random way.

## 2.5 SECOND: ACTIVITIES RELATED TO PRODUCTION IN GENERAL:

For example, preparing and executing engineering order notices, developing product specifications, preparing the design for the product, and implementing testing methods for each product (Alazzam, 2024). The costs of these activities increase with the increase in the number of different products and the company's branch. the more there is a distribution in products, the more engineering design preparation activities or change orders increase. Thus, several engineering change "order" notices are usually used, for example, as a basis for linking these costs to products (Hilton 2020).

## 2.6 THIRD: ACTIVITIES RELATED TO A GROUP OR PACKAGE OF UNITS:

Such as the processing and preparing machines, production programming, sales, preparation of purchase orders and preliminary inspection of products, the cost of these activities is considered a common "fixed" for all units within the group, the more the number of groups produced, the more times the preparation and processing of machines, the movement of materials, and the number of inspections (Tubishat *et al.*, 2024).

## 2.7 FOURTH: ACTIVITIES DIRECTLY RELATED TO PRODUCTIVE UNITS:

These activities occur when manufacturing each unit and are directly proportional to the volume of production of these units, and this group includes direct materials and direct wages. If production increases, for example, by 5%, the use of direct materials and direct labor will increase by the same percentage. the costs of these activities are linked to the units produced easily and directly based on the use or consumption of the unit produced from these activities.

Cost purposes are also being expanded to include products, services, customers, distribution channels, marketing areas, and others.

Accordingly, the activity costs system deals with indirect costs by preparing groups of these costs according to the different activities in which these costs occur.

That is, these costs with products are used as the basis for determining the costs specific to each group, and then these costs are linked to the products through cost etiology.

Here, the researcher sees a system of accounting for the cost of activities based on abandoning the concept of production centers as a center for grouping heterogeneous cost elements and dealing directly with the real and actual cause of each cost element, which is the particular activity (Al-Raggad & Al-Raggad, 2024). It is obvious that the cost cannot be focused on the departments or production centers, but it is focused on the direct cause of the occurrence of the cost, which is the event and activity, without which the cost does not arise in the first place. Based on the above, the following hypotheses were developed:

1. There is no statistically significant effect shows that the activity-based costing system contributes in a way that leads to maximizing profitability and improving the financial management decision if Applied;
2. There is no statistically significant effect showing that private hospitals operating in Jordan have the infrastructure The possibilities of applying the activity-based costing system in measuring the cost of Health Services;

3. There is no statistically significant effect showing that there are handicaps in operating private hospitals in Jordan to implement an activity-based cost accounting system;
4. There is no statistically significant effect of cost allocation on improving the financial management decisions of private hospitals in Jordan (Alraggad *et al.*, 2024).

### 3 METHODOLOGY

#### 3.1 DATA ANALYSIS AND HYPOTHESIS TESTING

The objective of the field study is for the experiences of a sample of the study community, represented by officials and technicians, as well as academics at universities, consultants in companies, managers and specialists on the impact of applying a cost accounting system on improving financial administrative decision in private hospitals in Jordan activities and in order to reach the goal and purpose of the study, the researcher provided a statement to the study sample community and a statement of the method of collecting, describing and analyzing information statistically using the method of statistical analysis and statement of results and recommendations according to those results .

#### 3.2 SAMPLE STUDY AND ITS COMMUNITY

The study community included those responsible for preparing financial and administrative plans in Jordanian private hospitals. This study also included technicians specialized in preparing reports for financial and administrative planning purposes and academics specialized in accounting. based on this, the researcher distributed the examination questionnaire to 124 members of the total study community. 114 questionnaires were recovered and 4 were rejected for not being valid for measurement for various reasons and 110 questionnaires were examined.

### 3.3 DEMOGRAPHIC CHARACTERISTICS OF THE STUDY SAMPLE

These characteristics included the type, years of experience, scientific qualification, type of job held by the researcher and the following table shows the result of statistical analysis of that sample.

**Table 1**

*Demographic characteristics*

A property	A statement	Number of	The ratio
Genre	Male	89	81.2
	Female	21	20
Previous experience	Less than 5 years	10	8.9
	From 5 years to 10 years	63	58.9
	From 10 years to less than 15 years	19	19.2
	15 years and more	18	13.7
Academic qualification	Bachelor	80	73.6
	Higher diploma	10	9
	Masters	12	10.9
	Ph. D. in	8	7.3
Type of job	Senior management	11	10
	Middle management	14	12.7
	Competent technician	8	7.3
	Function execution	55	50.3
	Academic	22	20

Source: prepared by the researcher according to SPSS.

The table shows the following:

Distribution by gender: males constituted 81.2 %, which was higher than the percentage of females, which amounted to 19.2 Which means relying on males more than females in audits Distribution according to previous experiences : it is clear from the sample of respondents that the majority of them have good experiences, with the highest percentage of experience from five to ten years, at 59.9%, and this percentage is considered good for job experience, while the lowest percentage of experience less than five years was at 9%, which means that the study sample for experience is acceptable and valid for conducting the study .

Distribution by academic qualification: it is clear from Table No. (1) that the study sample has good scientific qualifications, with the highest percentage of Bachelor's degree holders at 73.6% and the lowest percentage of PhD holders

at 7.3%, which means that the study sample for the scientific qualification is good and valid for study.

Distribution by job type: it is clear from Table No. (1) that the highest percentage of respondents were in the implementation job with 50% and the lowest percentage in the planning, which amounted to 7.3%, which means the validity of the sample in terms of the type of job to study.

### 3.4 STUDY AND ANALYSIS OF HYPOTHESES

**The first hypothesis:** there is no statistically significant effect that shows that the cost system based on activities contributes and leads to maximizing profitability and improving the financial management decision if applied.

**Table 2**

*Moral testing of estimated parameters*

Moral testing of estimated parameters			Model morale test		Interpretive capacity R <sup>2</sup>	Correlation coefficient R
Sig Morale	T Calculated	Coefficient value	SIG Morale	F Calculated		
0.000	9.78	$\alpha$ 1.480	0.000	139.1	0.255	498.0
0.000	15.54	$\beta$ 0.571				

Source: prepared by the researcher according to SPSS

Table No. (2) shows that there is a direct and significant relationship between the activity-based cost system, maximizing profitability and improving administrative decision in private hospitals operating in Jordan, where the value of R = 498. 0 with a moral level of 0.000 and the calculated value of T = 9.78, which means rejecting the hypothesis and accepting the alternative hypothesis that the cost system based on activities contributes in a way that leads to maximizing profitability and improving the financial management decision if applied

**The second hypothesis:** there is no statistically significant effect showing that private hospitals operating in Jordan have the necessary infrastructure and capabilities to apply the activity-based costing system in measuring the cost of Health Services

**Table 3**

*Moral testing of estimated parameters*

Moral testing of estimated parameters			Model morale test		Interpretive capacity R <sup>2</sup>	Correlation coefficient R
Sig Morale	T Calculated	Coefficient value	SIG Morale	F Calculated		
0.000	10.69	$\alpha$ 1.570	0.000	122.2	0.230	0.488
0.000	16.12	$\beta$ 0.608				

Source: prepared by the researcher according to SPSS.

Table No. (3) shows that there is a direct and significant relationship between the role of the judicial accountant and the activation of practical procedures, where the value of R = 488. 0 with a moral level of 0.000 and the calculated value of T = 10.69, which means rejecting the hypothesis and accepting the alternative hypothesis that private hospitals operating in Jordan have the infrastructure and capabilities necessary to apply the activity-based costing system in measuring the cost of Health Services.

**The third hypothesis:** there is no statistically significant effect that shows that there are obstacles in operating private hospitals In Jordan to implement an activity-based cost accounting system.

**Table 4**

*Moral testing of estimated parameters*

Moral testing of estimated parameters			Model morale test		Interpretive capacity R <sup>2</sup>	Correlation coefficient R
Sig Morale	T Calculated	Coefficient value	SIG Morale	F Calculated		
0.000	11.42	$\alpha$ 1.509	0.000	139.2	0.258	0.509
0.000	16.27	$\beta$ 0.662				

Source: prepared by the researcher according to SPSS.

Table No. (4) shows that there is a direct and significant relationship between the obstacles to the implementation of the activities system and the activation of practical procedures for these obstacles in private hospitals operating in Jordan, where the value of R = 509. 0 with a moral level of 0.000 and the calculated value of T = 11.42, which means rejecting the hypothesis and accepting the alternative hypothesis that there are obstacles for private hospitals operating in Jordan to apply the activity-based cost accounting system



**Fourth hypothesis:** there is no statistically significant effect that cost allocation has an impact on improving the financial management decision in private hospitals in Jordan.

**Table 5**

*Moral testing of estimated parameters*

Moral testing of estimated parameters			Model morale test		Interpretive capacity R <sup>2</sup>	Correlation coefficient R
Sig Morale	T Calculated	Coefficient value	SIG Morale	F Calculated		
0.000	10.10	$\alpha$ 1.499	0.000	121.2	0.241	0.486
0.000	15.37	$\beta$ 0.668				

Source: prepared by the researcher according to SPSS.

Table No. (4) shows that there is a direct and significant relationship between cost allocation and improving the financial management decision in private hospitals operating in Jordan in private hospitals operating in Jordan, where the value of R = 486. 0 with a moral level of 0.000 and the calculated value of T = 10.10, which means rejecting the hypothesis and accepting the alternative hypothesis that the cost allocation has an impact on improving the financial management decision in private hospitals operating in Jordan.

## 4 CONCLUSION

The cost system based on activities contributes to maximizing profitability and improving financial administrative decisions if applied in private hospitals operating in Jordan. Private hospitals operating in Jordan have the necessary infrastructure and capabilities to apply the activity-based costing system in measuring the cost of health services. Also, there are obstacles for private hospitals operating in Jordan to apply the cost accounting system based on activities. However, some obstacles can be avoided and addressed, and the cost allocation has an impact on improving the financial management decisions in private hospitals operating in Jordan. Based on the results of the study, the researcher recommends the application of a cost system based on activities in private hospitals operating in Jordan because this system contributes in a way that leads to maximizing profitability and improving the financial

administrative decision if applied. The private hospitals operating in Jordan need to consider the application of a cost system based on activities to provide the necessary infrastructure for this, as well as the availability of possibilities for measuring the health service more efficiently. Also, the researcher recommends the need to work on removing any obstacles that prevent the implementation of the system of costs of activities in private hospitals operating in Jordan.

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