

12	The impact of cybersecurity on enhancing digital transformation technologies in the accounting business environment	Dr. Rabab Adnan Fadel	<table border="1"> <tr> <td><b>The end of Abdul Amir Abdul Zaid Mohsen Al-Jubouri</b></td> </tr> <tr> <td><b>Maryam Ali Abbas Shaboun</b></td> </tr> </table>	<b>The end of Abdul Amir Abdul Zaid Mohsen Al-Jubouri</b>	<b>Maryam Ali Abbas Shaboun</b>
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13	Administrative leadership and) its impact on improving the quality of accounting (information	Dargham Muhammad .Shatti Dr	<table border="1"> <tr> <td><b>Banin Hadi Ghadban Sahyoud Al-Khafaji</b></td> </tr> <tr> <td><b>Hassan Jawad Abdul Kadhim Ajlan</b></td> </tr> </table>	<b>Banin Hadi Ghadban Sahyoud Al-Khafaji</b>	<b>Hassan Jawad Abdul Kadhim Ajlan</b>
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14	The impact of big data on improving the quality of accounting information: a field study	M.M. Anwar Sabah	<table border="1"> <tr> <td><b>Hawraa Salem Hilal Makoun</b></td> </tr> <tr> <td><b>Haider Ali Khudair Abdul Kadhim</b></td> </tr> </table>	<b>Hawraa Salem Hilal Makoun</b>	<b>Haider Ali Khudair Abdul Kadhim</b>
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15	The impact of implementing a unified accounting system on enhancing the effectiveness of administrative control – a field study in a number of Iraqi government institutions	M.M. Amir Hamed	<table border="1"> <tr> <td><b>Zahraa Faleh Abdullah</b></td> </tr> <tr> <td><b>Zainab Hassan Ali Kazem</b></td> </tr> </table>	<b>Zahraa Faleh Abdullah</b>	<b>Zainab Hassan Ali Kazem</b>
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16	The impact of applying digital accounting systems on the qualitative characteristics of accounting information - a field study	Dr. Karim Hassan Mohammed	<table border="1"> <tr> <td><b>Shahla Nouri Abdul Zahra Nader</b></td> </tr> <tr> <td><b>Sima Abdel Halim Hussein Mohamed El Helou</b></td> </tr> </table>	<b>Shahla Nouri Abdul Zahra Nader</b>	<b>Sima Abdel Halim Hussein Mohamed El Helou</b>
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17	Creative accounting practices and their impact on the credibility of financial statement presentation	Dr. Rasoul Abbas Khalil	<table border="1"> <tr> <td><b>Murtaza Raad Omran</b></td> </tr> <tr> <td><b>Abbas Sabri Awijel</b></td> </tr> </table>	<b>Murtaza Raad Omran</b>	<b>Abbas Sabri Awijel</b>
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18	Using time-driven activity-based costing to improve resource utilization efficiency in government hospitals: A case study	M. Iyad Adel Abdul Hassan	<table border="1"> <tr> <td><b>Lama Haider Abdul Amir Mohammed Rashid</b></td> </tr> <tr> <td><b>Suad Hussein Madloul</b></td> </tr> </table>	<b>Lama Haider Abdul Amir Mohammed Rashid</b>	<b>Suad Hussein Madloul</b>
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19	Measuring the impact of accounting disclosure of social responsibility on the cost of capital and company value	D. Rabab Adnan Fadel	<table border="1"> <tr> <td><b>Ayat Aboud Najm Aboud</b></td> </tr> <tr> <td><b>Hadeel Kazem Sabr</b></td> </tr> </table>	<b>Ayat Aboud Najm Aboud</b>	<b>Hadeel Kazem Sabr</b>
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