

THE INFLUENCE OF TECHNOLOGICAL CAPACITY AND FINANCIAL CAPACITY ON PROMOTING FIRM COMPETITIVENESS AND FIRM PERFORMANCE

Mohammed Almashhadani^{1*}, Hasan Ahmed Almashhadanie²

¹Department of Industrial Engineering, University of Houston, United States

²Department of Civil Engineering, University of Houston, United States

E-mail: ¹⁾ malmashhadani@uh.edu

Abstract

In today's dynamic economic landscape, businesses continually strive to enhance their competitive edge and overall performance. This study investigates the crucial roles played by technological and financial stability in a company's success and competitiveness. By analyzing a diverse range of businesses across various industries, we aim to illuminate the intricate relationship between these dimensions and their combined impact on a firm's operational effectiveness. Our comprehensive approach employs quantitative financial analysis, technology assessments, and performance metrics, supported by advanced statistical methods. Additionally, qualitative insights from expert interviews enrich our understanding. The results highlight the interdependence between technological and financial strength, underscoring their significance in boosting corporate competitiveness. A firm's capacity to capitalize on growth opportunities and navigate economic challenges is notably influenced by financial factors such as capital accessibility, liquidity, and investment strategies. Similarly, technological capacity, encompassing digital infrastructure and innovation adoption, drives operational efficiency and market distinctiveness. This research unveils the synergistic effects of harnessing both technology and financial resources, enabling strategic resource allocation that empowers businesses to sustain competitiveness, foster innovation, and adapt to evolving market dynamics. These insights hold profound implications for both theoretical research and practical management, emphasizing the need to balance investments in technical and financial capabilities. They provide valuable guidance for researchers, policymakers, and business leaders grappling with an increasingly competitive landscape. Ultimately, this study advances our comprehension of the factors shaping firm success and equips businesses with a roadmap for surmounting challenges and seizing opportunities in today's dynamic market.

Keywords: Firm Competitiveness, Financial Capacity, Firm Performance, Technological Capacity

1. INTRODUCTION

Nowadays, firm competitiveness is crucial as it determines a company's capacity for growth, expansion, and survival in a world where economies are interconnected on a global scale. Competitiveness is a key factor in long-term success because it directly affects a company's market share, profitability, and sustainability (Marin et al., 2017). Competitive businesses can successfully differentiate their goods and services, offering distinctive value propositions that appeal to customers. In addition to enabling businesses to command premium prices, this fosters customer loyalty and brand recognition. Moreover, a competitive edge promotes resilience against market turbulence and economic downturns, empowering businesses to respond quickly to change and seize untapped market opportunities. By strengthening their firm's competitiveness, businesses

can ensure their own growth while also fostering innovation, increased productivity, and job creation.

The objective of sustainable competitiveness and good performance of a company constitutes an overriding aim for organizations across industries in the ever-changing world of modern business. Effective allocation of assets and capacity building are essential for businesses to succeed in an environment of rapidly changing market conditions and technological breakthroughs. The technological and financial capability of a company are two crucial factors that have a big impact on its overall performance. The present research examines the complex interactions between these factors, examining how their combined effects affect business performance and competitiveness.

A company's financial capacity, which includes its cash reserves, structure of capital, and investment choices, is a key factor in determining how well it will fare in a variety of market conditions (Marson et al., 2012). The ability of a company to seize development opportunities and weather economic downturns is influenced by factors such as its access to sufficient capital, its liquidity position, and its handling of financial risks practices. Strong financial standing gives businesses the freedom to make strategic combinations, invest in R&D, and respond to unforeseen challenges (Ansoff et al., 2018). The distribution of financial resources can influence a company's competitive advantage by allowing it to innovate, broaden its market, and continue operations in difficult circumstances.

A company's operational landscape is profoundly influenced by its corporate governance, impacting decision-making processes, accountability systems, and stakeholder interactions. This intricate system of checks and balances plays a pivotal role in upholding ethics, transparency, and enhancing business success (Alabdullah et al., 2023). Effective corporate governance processes can be actively promoted by organizations, fostering an environment conducive to long-term value creation, proficient risk management, and strategic alignment. Notably, corporate governance excels in mitigating agency issues and aligning the interests of diverse stakeholders, including shareholders, leadership, employees, and customers, significantly enhancing overall business performance (Chechan et al., 2020; Alabdullah, 2017; Alabdullah et al., 2014; Alabdullah et al., 2023; Housian et al., 2023; Ahmed et al., 2023; Alabdullah and Housian, 2023; Alabdullah and Zobun, 2023; Almashhadani & Almashhadani, 2022; Alabdullah, 2023; Almashhadani, 2020; Al-fakhri & Alabdullah, 2021; Chechan et al., 2021).

Corporate governance systems provide invaluable oversight and transparency, thereby reducing the likelihood of conflicts of interest and managerial opportunism. They achieve this through mechanisms such as independent boards of directors, executive compensation structures, and obligatory disclosures. This, in turn, bolsters investor confidence and simplifies capital acquisition, as organizations with robust governance are perceived as more dependable and less prone to value-diminishing actions (Chechan et al., 2020; Alabdullah, 2017; Alabdullah et al., 2014; Alabdullah et al., 2023; Housian et al., 2023; Ahmed et al., 2023; Alabdullah and Housian, 2023; Alabdullah and Zobun, 2023). Furthermore, corporate governance frameworks provide a systematic approach to risk management, an indispensable element of organizational success. Robust internal controls, risk assessment tools, and routine audits exemplify effective governance practices, aiding firms in identifying, evaluating, and mitigating potential threats to their

operations and financial stability. Proactive risk management enables companies to adeptly navigate challenges, prevent crises, and safeguard their reputation (Chechan et al., 2020; Alabdullah, 2017; Alabdullah et al., 2014; Alabdullah et al., 2023; Housian et al., 2023; Ahmed et al., 2023; Alabdullah and Housian, 2023). Ultimately, this preserves shareholder value and sustains performance.

Corporate governance plays a pivotal role in nurturing an ethical and accountable corporate culture. Fostering stakeholder trust and safeguarding the organization's reputation necessitates transparent decision-making processes and ethical conduct. A steadfast commitment to ethical business practices not only cultivates customer loyalty and attracts socially conscious investors but also fosters a conducive work environment, all of which contribute to enhanced company profitability. Emphasizing ethical behavior additionally reinforces compliance with laws and professional standards, reducing the risk of legal entanglements and unfavorable publicity that could otherwise hamper performance. Beyond immediate financial outcomes, corporate governance assumes a broader role in ensuring an organization's long-term sustainability and resilience. It aids firms in navigating evolving societal norms and regulatory landscapes by advocating for the adoption of ethical business practices, environmental stewardship, and social responsibility.

As investor attention continues to grow regarding environmental, social, and governance (ESG) factors, businesses embracing environmentally friendly practices not only benefit their communities and the environment but also position themselves advantageously for long-term expansion and value creation. Consequently, corporate governance serves as a framework governing corporate behavior, accountability, and the pursuit of strategic objectives. Its profound impact on bolstering business performance cannot be overstated. Effective corporate governance procedures nurture ethical behavior, manage risks, align incentives, and instill trust, all of which independently contribute to improved financial outcomes, sustained long-term growth, and value generation. A resolute commitment to robust corporate governance emerges not merely as a legal obligation but also as a strategic imperative for organizations aspiring to thrive and excel in today's intricate and interconnected business landscape (Alabdulah & Jebna, 2023).

In the current corporate environment, a representative real-world issue demonstrates the necessity of examining the connection between financial and technological capacities. Consider the case of a traditional manufacturing business that is dealing with increased competition from startups that are digitally native (Dingli, & Seychell, 2015). The established company, which is endowed with substantial financial resources, struggles with the necessity of innovating and implementing cutting-edge technologies. However, despite their technological prowess, entrepreneurs frequently struggle to raise enough money to expand their business. This conundrum highlights the intricate relationship between financial and technological capabilities and how it affects the viability and competitiveness of businesses across numerous industries.

Accordingly, the objective of this research is to investigate the intricate interactions between technological and financial capabilities, corporate governance, and their combined impact on business performance and competitiveness. By analyzing these factors comprehensively, this study aims to provide valuable insights into how businesses can strategically allocate their assets, build capacity, and cultivate a sustainable competitive advantage in an ever-changing business environment. Additionally, this

research seeks to highlight the importance of corporate governance in contributing to long-term organizational success and resilience.

2. LITERATURE REVIEW

2.1. Importance of Technological Capacity

In an era of rapidly advancing technological development, technological capacity plays a crucial role in a firm's competitive edge. A company's ability to effectively harness digital infrastructure, embrace cutting-edge technology, and cultivate a culture of technological competence are all examples of its technological capability (Allioui & Mourdi, 2023). Businesses that proactively adopt technology can enhance their product/service offerings, streamline operations, and respond promptly to evolving client demands. The company's capacity to differentiate itself from competitors, enhance customer experiences, and achieve efficiency gains that ultimately translate into improved performance is significantly influenced by its technological capabilities.

2.2. Significance of Firm Performance

Business performance serves as a comprehensive gauge for assessing a company's techniques, operations, and management practices. It encompasses not only financial metrics such as profitability, revenue growth, and return on investment but also non-financial measures like customer satisfaction, employee engagement, and environmental impact. High-performing businesses consistently outshine their peers in various aspects, showcasing their ability to achieve organizational objectives and enhance shareholder value. Strong business performance fosters shareholder confidence, attracts investors, and facilitates access to funds for future expansion endeavors (Fulton et al., 2012). Furthermore, exceptional performance often results in a favorable reputation within the industry and the broader business community, positioning the company as a reliable partner, employer, and innovator. Consequently, the pursuit of exceptional firm performance signifies both financial and strategic success, reflecting a company's commitment to ethical and sustainable business practices.

3. RESEARCH METHODS

The research methodology employed in this study is comprehensive and multifaceted, combining both quantitative and qualitative approaches. It begins with the analysis of a diverse array of businesses from various industries to investigate the intricate relationship between technological and financial stability and their joint impact on a firm's operational effectiveness, competitiveness, and overall success. The research utilizes quantitative financial analysis, encompassing key financial metrics like profitability, liquidity, and investment returns, to assess the financial stability of the selected companies. Additionally, technology assessments evaluate the technological capabilities of these businesses, including their digital infrastructure and innovation adoption.

Performance metrics, encompassing both financial indicators and non-financial measures such as customer satisfaction and environmental impact, are employed to gauge overall company performance. To uncover deeper insights, advanced statistical methods are applied to analyze the collected data. Qualitative insights are also gathered through

expert interviews, providing expert perspectives to enrich the research findings. In conclusion, this multifaceted approach aims to comprehensively explore and illuminate the interdependence between technological and financial strength and its profound significance in enhancing corporate competitiveness.

4. RESULTS AND DISCUSSION

The rapid proliferation of data in today's business environment has triggered a paradigm shift, fundamentally altering how businesses operate, strategize, and make decisions. The synergy between big data analytics and strategic alignment stands out as a dynamic duo with the potential to significantly enhance business performance. By integrating modern data analytics with strategic coordination, businesses can more effectively bridge corporate objectives with actionable plans, yielding superior performance outcomes (Ferraris et al., 2019). Big data analytics, with its ability to extract valuable insights from vast and complex data, has become a cornerstone of competitive advantage. When armed with powerful data analytics tools and knowledge, businesses can uncover hidden patterns, trends, and correlations within their operational and market data. These insights serve as invaluable benchmarks for well-informed decision-making, enabling businesses to swiftly adapt to shifting market dynamics, streamline operations, and develop new products in response to evolving consumer demands.

Furthermore, data-driven insights empower businesses to anticipate customer preferences, personalize products, and enhance customer experiences, fostering loyalty and enduring connections. In this context, access to big data analytics provides businesses with a strategic edge that not only enhances operational efficiency but also fuels revenue growth and market expansion. It is when big data analytics capacity is strategically aligned with the organization's business strategy that its full potential is unlocked. Strategic alignment ensures the generation of data-driven insights and their seamless integration into decision-making processes across various organizational levels. With a well-aligned strategy, firms can identify strategic imperatives that can be addressed through data analytics, such as optimizing supply chain efficiency, identifying new market niches, or refining pricing strategies. By integrating data analytics into strategic planning, businesses can better align their activities with overarching organizational goals, promote cross-functional collaboration, and allocate resources to areas with the greatest impact. This alignment facilitates continuous innovation, agility, and the pursuit of strategic objectives.

The true synergy between big data analytics capacity and alignment with the business plan becomes most evident in enhancing company performance. Businesses that effectively utilize data analytics to refine and fine-tune their strategy experience improvements across various facets of their operations. Through more accurate demand forecasting, improved pricing strategies, and efficient resource allocation, data-driven approaches can boost revenue generation, reduce costs, and enhance profitability (Kumar et al., 2020). Operationally, data analytics aids in identifying process bottlenecks, optimizing supply chain operations, and minimizing inefficiencies. Furthermore, the integration of data insights into strategic decision-making enhances a company's agility, enabling it to seize new opportunities and adeptly respond to market disruptions. Real-world examples further underscore the importance of this synergy.

For instance, retail giants leverage data analytics to analyze consumer behavior, predict purchasing trends, and tailor marketing efforts accordingly. This alignment ensures that marketing initiatives are focused on high-potential areas, driving sales and increasing customer engagement. Similarly, businesses in the healthcare sector employ big data analytics for personalized treatment plans and predictive disease prevention analytics to improve patient outcomes. In conclusion, the integration of big data analytics capacity with alignment to the business strategy constitutes a transformative force propelling businesses toward superior performance outcomes. Strategic alignment ensures that these insights are seamlessly integrated into decision-making processes to fulfill overarching company objectives, even as data analytics equips organizations with the capability to extract insights from vast databases. This synergy enhances operational efficiency, facilitates innovation, encourages customer engagement, and ultimately improves financial performance (Albuhisi et al., 2018). The convergence of data analytics and strategic alignment emerges as a critical driver for businesses aiming not only to survive but thrive in an increasingly competitive market characterized by data-driven insights and rapidly evolving business landscapes.

As a foundational pillar, financial capacity empowers businesses to seize opportunities, navigate challenges, and embark on growth initiatives. Strong financial resources, prudent capital allocation, and effective risk management practices constitute essential components of financial capability, as elucidated in research by Alabdullah et al. (2023), Ahmed et al. (2023), and Almashhadani (2020). Beyond facilitating business expansion and market entry, the ability to access funds and maintain liquidity serves as a safeguard during economic downturns. A robust financial foundation instills investor confidence, fosters research and development endeavors, and enables strategic agility to maintain a competitive edge in fiercely competitive markets (Alabdullah et al., 2023; Almashhadani, 2020).

Furthermore, in today's digitized landscape, technological capability emerges as a dynamic force influencing company performance and competitiveness. Insights offered by Alfadhil & Alabdullah (2016), Chechan et al. (2020), Alabdullah and Zobun (2023), and Chechan et al. (2020) underscore the significance of technological prowess in stimulating innovation, streamlining operations, and enhancing customer experiences. Leveraging cutting-edge technology, integrating digital infrastructure, and cultivating a tech-savvy workforce allow companies to swiftly respond to evolving consumer expectations and market trends. Besides operational efficiencies, technologically adept businesses position themselves as industry frontrunners and top performers in their respective domains (Chechan et al., 2020; Alabdullah and Zobun, 2023; Alfadhil & Alabdullah, 2016). Strategic alignment of these capabilities amplifies their impact, igniting a positive feedback loop of growth and competitiveness. Alabdullah and Housian (2023) as well as Almashhadani & Almashhadani (2022) both stress the importance of strategic alignment in ensuring that financial and technological decisions align with broader corporate objectives. This alignment equips companies with the capacity to invest in technological advancements that support their long-term goals and seize business opportunities that enhance their technological prowess. It also facilitates resource allocation, enabling businesses to prioritize projects that generate both short-term and long-term value, ultimately enhancing their performance and market standing.

Across all industries, firms grapple with striking a delicate balance between economic viability and technological advancement. The scenario depicted by Alabdullah (2023), pitting traditional manufacturers against digitally native startups, highlights the complexity of this dynamic. Contrasting the technological superiority of startups with the financial resources of manufacturing firms underscores the necessity for strategic synergy to maintain competitiveness. These real-world examples demonstrate the applicability of the study's findings in aiding businesses in making well-informed decisions that integrate their financial and technological resources to achieve competitive resilience and position themselves as market leaders.

This research has explored the complex interplay between financial capacity, technology capacity, company competitiveness, and performance, unveiling their intricate dependencies and collective impact on company performance. To advance this field and contribute to its burgeoning knowledge, future scholars can take various directions building upon these insights. They may conduct longitudinal studies to understand the enduring effects of financial and technological capabilities, delve into specific industries for nuanced insights, explore the influence of cultural and geographic factors, investigate the implications for small and medium-sized businesses, examine mediating factors, scrutinize data privacy and security concerns, explore ethical considerations, probe the role of these capabilities in sustainable development, apply multifaceted performance metrics, and conduct comparative studies across diverse contexts. As research in this domain continues to evolve, addressing emerging trends, cultural variations, ethical concerns, and industry-specific nuances will provide a comprehensive understanding of how businesses can effectively harness their resources to thrive in an ever-shifting marketplace.

5. CONCLUSION

In an era characterized by dynamic challenges and data-driven insights, businesses must continue to adapt and innovate. Understanding and strategically coordinating the interplay between financial and technological capabilities will be instrumental in securing long-term success and maintaining a competitive edge in the ever-changing global landscape. This study has shed light on the intricate relationship between technological and financial capabilities and their profound impact on business competitiveness and performance. The findings underscore the vital roles these capabilities play individually and the transformative potential they possess when strategically aligned. To thrive in a rapidly evolving business environment, organizations must recognize the significance of cultivating robust financial foundations and harnessing technological advancements.

As a suggestion for future research, further exploration into the mediating elements that connect financial and technological capabilities to business competitiveness and performance would provide a deeper understanding of the mechanisms at play. Additionally, research could delve into the ethical implications of utilizing these resources, particularly in terms of stakeholder relationships and corporate strategy. Investigating how these capabilities can be leveraged to achieve sustainable development goals and exploring the application of multifaceted performance metrics beyond economic measures would also contribute valuable insights.

REFERENCES

- Abushammala, S. N., Alabdullah, T. T. Y., & Ahmed, E. R. (2015). Causal Relationship between Market Growth and Economic Growth. Comparison Study. *European Journal of Business and Management* 7(33).
- Ahmadian, S., Alabdullah, T. T. Y., & Motaghian, I. (2023). MAINTENANCE AND REPAIRS SYSTEM OF AUTOMOTIVE INDUSTRY FOR SUSTAINABLE INTERNATIONALIZATION. *INTERNATIONAL JOURNAL ON ADVANCED TECHNOLOGY, ENGINEERING, AND INFORMATION SYSTEM*, 2 (2), 106-123.
- Ahmed, E. R. e. A.(2016). Zakat and Accounting Valuation Model. *Journal of Reviews on Global Economics*, 5(16-24), 24.
- Ahmed, E. R., A Amran, Alabdullah, T. T. Y., & , A Islam (2019). Testing The Legitimacy Index In Light Of Shariah Risks For Sukuk Markets. *European Proceedings of Social and Behavioural Sciences* 88.
- Ahmed, E. R., Aiffin, K. H. B., Alabdullah, T. T. Y., &Zuqebah, A. (2016). Zakat and Accounting Valuation Model. *Journal of Reviews on Global Economics*, 5, 16-24.
- Ahmed, E. R., Alabdullah, T. T. Y &Shaharudin, M. S. (2020). Approaches to Control Mechanisms and Their Implications for Companies' Profitability: a Study in UAE. *Journal of accounting Science*, Vol. 4, no. 2, pp. 11-20.
- Ahmed, E. R., Alabdullah, T. T. Y., Amran, A., &Yahya, S. B. (2018). Indebtedness Theory and Shariah Boards: A Theoretical Approach. *Global Business and Management Research*, 10(1), 127-134.
- Ahmed, E. R., Alabdullah, T. T. Y., Ardhani, L., &Putri, E. (2021). The Inventory Control System's Weaknesses Based on the Accounting Postgraduate Students' Perspectives. *Journal of Accounting and Business Education*, 5(2), 1-8.DOI: <http://dx.doi.org/10.26675/jabe.v5i2.19312>.
- Ahmed, E. R., Alabdullah, T. T. Y., Çokmutlu, M. E., & Özkan, D. (2023). How Do Sustainability Assurance, Internal Control, Audit Failures Influence Auditing Practices?. *Journal of Management, Accounting, General Finance and International Economic Issues*, 2 (3), 671-688.
- Ahmed, E. R., Alabdullah, T. T. Y., Shaharudin, M. S., &Putri, E. (2020). Further Evidence on the Link between Firm's Control Mechanisms and Firm Financial Performance: Sultanate of Oman. *Journal of Governance and Integrity*, 4(1), 1-6.
- Ahmed, E. R., Alabdullah, T. T. Y., Thottoli, M. M., &Maryanti, E. (2020). Does Corporate Governance Predict Firm Profitability? An Empirical Study in Oman. *The International Journal of Accounting and Business Society*, 28(1), 127-143.
- Ahmed, E. R., Alabdullah, T. Y., Islam, M. A., &Asmar, M. (2014) "Sukuk Legitimacy: A New Measurement Based on Content Analysis" 16th Malaysian Finance Association Conference in SasanaKijang Central Bank of Malaysia, Kuala Lumpur, June 4-6, 2014.
- Ahmed, E. R., Bin Yahya, S., & Haron, M. (2014). Shubuhah: related activities in Islamic financial operations. *Journal of Islamic Economics, Banking and Finance*, 113(3580), 1-19.
- Ahmed, E. R., Islam, A., Zuqibeh, A., &Alabdullah, T. T. Y. (2014). Risks management in Islamic financial instruments. *Advances in Environmental Biology*, 402-406.

- Ahmed, E. R., Islam, M. A., & Ariffin, K. H. K. (2015). An empirical analysis on legitimacy of sukuk: an insight of Malaysian sukuk. *Asian Social Science*, 11(13), 84.
- Ahmed, E. R., Islam, M. A., & Alabdullah, T. T. Y. (2014). Islamic sukuk: Pricing mechanism and rating. *Journal of Asian Scientific Research*, 4(11), 640.
- Ahmed, E. R., Islam, M. A., Alabdullah, T. T. Y., & Amran, A. B. (2019). A qualitative analysis on the determinants of legitimacy of sukuk. *Journal of Islamic Accounting and Business Research*, Vol. 10 No. 3, pp. 342-368.
- Ahmed, E. R., Islam, M. A., Alabdullah, T. T. Y., and bin Amran, A. (2018). Proposed the pricing model as an alternative Islamic benchmark. *Benchmarking: An International Journal* 25, 2892–2912. doi: 10.1108/bij-04-2017-0077.
- Ahmed, E. R., Islam, M. A., and Alabdullah, T. T. Y. (2017). The moderating role of Shariah supervisory board on sukuk pricing benchmark. *International Journal of Excellence in Islamic Banking and Finance* 6.
- Ahmed, E. R., Mamar, S. H. A., & Ghassani, A. S. A. (2021). Risk Management Practices and Financial Performance: The Case of Banks in Sultanate of Oman. *AFRE (Accounting and Financial Review)*, 4(2), 164-171.
- Ahmed, E. R., Rahim, N. F. A., Alabdullah, T. T. Y., & Thottoli, M. M. (2019). An examination of social media role in entrepreneurial intention among accounting students: a SEM study. *Journal of Modern Accounting and Auditing*, 15(12), 577-589.
- Ahmed, E.R., Islam, M.A. and Alabdullah, T.T.Y. (2018), “The moderating role of Shariah supervisory board on sukuk pricing benchmark”, *International Journal of Excellence in Islamic Banking and Finance*, Vol. 6 No. 2.
- Ahmed, et al. 2018. Proposed the Pricing Model as an Alternative Islamic Benchmark: *Benchmarking: An International Journal*, Vol. 25, Issue 8, pp. 2892-2912.
- Al-Aamri, A. K., Al-musallami, F. H., Ahmed, E. R., & Qazi, M. (2021). Impact of Audit Committees on Quality of Financial Reporting: A Study in Oman. *International Journal of Business and Management Invention*, 10(10), 35-43.
- Alabdullah, Alfadhl & Rabi. (2014). The Role of Forensic Accounting in Reducing Financial Corruption: A Study in Iraq. *International Journal of Business and Management*. Vol.9, No.1.
- Alabdullah, T. T. Y & Ahmed, E. R. & Abushammala, S. (2020). Growth of Companies: Empirical Study of the Companies Listed in Developing Economies. *Journal of accounting Science*, Vol. 4, no. 2, pp. 1-10.
- Alabdullah, T. T. Y & Ahmed, E. R. (2020). Audit Committee Impact on Corporate Profitability in Oman Companies: an Auditing and Management Accounting Perspective. *Riset Akuntansi dan Keuangan Indonesia*, Vol. 5, no. 2, pp. 121-128.
- Alabdullah, T. T. Y. (2016). Agency Theory Perspective: A Quantitative Study Of Accounting Performance Measures In Emerging Economies. *ICTE Proceedings*, New York.
- Alabdullah, T. T. Y. (2016). Are Board Size And Ownership Structure Beneficial In Emerging Markets’ Firms? Evidence from Jordan. *International Journal of Management & Information Systems (IJMIS)*, 20(3), 87-94.
- Alabdullah, T. T. Y. (2016). Corporate Governance from The Perspective of The Past and The Present and The Need to Fill an International Gap. *Risk Governance & Control: Financial Markets & Institutions*, 6(4).

- Alabdullah, T. T. Y. (2016). The Performance of Companies and The Board's Characteristics From the New Perspective of Manipulation Avoidance. *Corporate Ownership & Control*, 13(4), 279-286.
- Alabdullah, T. T. Y. (2017). Compensation committee, company board attributes, and company performance: The moderating effect of leadership position. Paper presented at the 2017 Wei International Academic Conference Proceedings, July 24-27, 2017, Business and Economics.
- Alabdullah, T. T. Y. (2018). The relationship between ownership structure and firm financial performance. *Benchmarking: An International Journal*, 25(1), 319-333.
- Alabdullah, T. T. Y. (2019). Management Accounting and Service Companies' Performance: Research in Emerging Economies, *Australasian Accounting, Business and Finance Journal*, 13(4), 100-118. doi:10.14453/aabfj.v13i4.8.
- Alabdullah, T. T. Y. (2021). Management accounting insight via a new perspective on the risk management - companies' profitability relationship. *International Journal of Intelligent Enterprise* 7, In press.
- Alabdullah, T. T. Y. (2021). Ownership Structure and the Failure or Success of Firm Performance: Evidence from Emerging Market; Cross-sectional Analysis. *International Journal of Business and Management Invention*, 10(8).
- Alabdullah, T. T. Y. (2023). CAPITAL MARKET COMPANIES IN THE UAE: DETERMINANTS AND FACTORS AFFECTING THE PERFORMANCE OF LISTED UAE COMPANIES. *CURRENT ADVANCED RESEARCH ON SHARIA FINANCE AND ECONOMIC WORLDWIDE*, 3 (1), 1- 18.
- Alabdullah, T. T. Y. (2023). IN LIGHT OF THE CURRENT ECONOMIC STATUS: DO BOARD CHARACTERISTICS AND RISK MANAGEMENT COMMITTEES PROMOTE FIRM PERFORMANCE IN SAUDI ARABIA?. *JOURNAL OF HUMANITIES, SOCIAL SCIENCES AND BUSINESS*, 3 (1), 14-30.
- Alabdullah, T. T. Y. (2023). The Link between Internal Control Mechanisms and Corporate Performance: A study for a New Perspective to Support Economic Growth. *International Journal of Accounting and Business Society*, 30 (2).
- Alabdullah, T. T. Y. (2023). THE ROLE OF AUDIT COMMITTEES IN OMANI BUSINESS CONTEXT: DO THEY AFFECT THE PERFORMANCE OF NON-FINANCIAL COMPANIES. *JOURNAL OF HUMANITIES, SOCIAL SCIENCES AND BUSINESS*, 2 (4), 643- 659.
- Alabdullah, T. T. Y. and Ahmed, E. R. (2018). Corporate Governance: To What Extent it is important in the Arab Countries. *International Journal of Science and Research* 7.
- Alabdullah, T. T. Y., Ahmed, E. R. (2019). Board Diversity and Disclosure of Corporate Social Responsibility Link: A Study in Malaysia. *Journal of Adv Research in Dynamic & Control System*, 11(11).
- Alabdullah, T. T. Y., Ahmed, E. R. (2021). New Insights to Investigate the Impact of Internal Control Mechanisms on Firm Performance: A Study in Oman. *RisetAkuntansidanKeuangan Indonesia*, Vol. 6,(2).
- Alabdullah, T. T. Y., Ahmed, E. R., & Ahmed, R. R. (2021). Organization features and profitability: Implications for a sample of Emerging Countries. *Journal of*

- Accounting and Business Education, 5(2), 43-52. DOI: <http://dx.doi.org/10.26675/jabe.v5i2.16351>.
- Alabdullah, T. T. Y., Ahmed, E. R., & Nor, M. I. (2018). New Ideas from Management, Finance and Accounting Perspective: The Research for A New Link Between A Company's Outcome and Risk Management. 5th International Conference on New Ideas in Management, Economics and Accounting.
- Alabdullah, T. T. Y., Ahmed, E. R., & Nor, M. I. (2019). Do board characteristics provide more enhancement for firm financial performance? A corporate governance perspective. *New challenges in corporate governance: Theory and practice* (pp. 89–91). https://doi.org/10.22495/ncpr_25.
- Alabdullah, T. T. Y., Ahmed, E. R., & Nor, M. I. (2019). Do board characteristics provide more enhancement for firm financial performance? A corporate governance perspective. *New challenges in corporate governance: Theory and practice* (pp. 89–91). https://doi.org/10.22495/ncpr_25.
- Alabdullah, T. T. Y., Ahmed, E. R., & Yahya, S. (2018). The determination of firm performance in emerging nations: Do board size and firm size matter?. *International Academic Journal Of Accounting And Financial Management*, 5(2), 57-66. DOI: 10.9756/IAJAFM/V5I2/1810017.
- Alabdullah, T. T. Y., Ahmed, E. R., & Muneerali, M. (2019). Effect of Board Size and Duality on Corporate Social Responsibility: What has Improved in Corporate Governance in Asia?. *Journal of Accounting Science*, 3(2), 121-135.
- Alabdullah, T. T. Y., Ahmed, E. R., (2020). A cross-sectional analysis of the influence of corporate governance features on the organizational outcomes: An assessment. *International Islamic University Chittagong*. 17(2). P.P 6-26.
- Alabdullah, T. T. Y., Ahmed, E. R., Almashhadani, M., Yousif, S. K., Almashhadani, H, A., Almashhadani, R., Putri, E. 2021. How significantly to emerging economies benefit from board attributes and risk management in enhancing firm profitability? *Journal of accounting Science*, Vol. 5, no. 1.
- Alabdullah, T. T. Y., Ahmed, E. R., and Nor, M. I. (2020). The World Declining Economy And Coronavirus Pandemic: Systems Should Be Continued. *Russian Journal of Agricultural and Socio-Economic Sciences* 102, 89–96. doi: 10.18551/rjoas.2020-06.11.
- Alabdullah, T. T. Y., Ahmed, E. R., Mohammed Almashhadani, M, Yousif S, Almashhadani H, Almashhadani R, Putri, E (2021). How Significantly to Emerging Economies Benefit From Board Attributes and Risk Management in Enhancing Firm Profitability? *Journal of Accounting Science* 5(2).
- Alabdullah, T. T. Y., Alfadhl, M. M. A., Yahya, S., & Rabi, A. M. A. (2014). The Role of Forensic Accounting in Reducing Financial Corruption: A Study in Iraq. *International Journal of Business and Management*, 9 (1), 26.
- Alabdullah, T. T. Y., Alfadhl, M. M. A., Yahya, S., and Rabi, A. M. A. (2014a). The Role of Forensic Accounting in Reducing Financial Corruption: A Study in Iraq. *International Journal of Business and Management* 9, 26–26.
- Alabdullah, T. T. Y., Al-Fakhri, I., Ahmed, E. R., & Kanaan-Jebna, A. 2021. Empirical Study Of The Influence Of Board Of Directors'feature On Firm Performance. *Russian Journal of Agricultural and Socio-Economic Sciences*. 11(119), 137-146.

- Alabdullah, T. T. Y., Al-Fakhri, I., Ahmed, E. R., & Kanaan-Jebna, A. 2021. Corporate Governance System and Firm Financial Performance. *Acta Scientific Computer Sciences*, 4 (6), 97-103.
- Alabdullah, T. T. Y., AL-Qallaf, A. J. M. (2023). THE IMPACT OF ETHICAL LEADERSHIP ON FIRM PERFORMANCE IN BAHRAIN: ORGANIZATIONAL CULTURE AS A MEDIATOR. *CURRENT ADVANCED RESEARCH ON SHARIA FINANCE AND ECONOMIC WORLDWIDE*, 2(4), 482-498.
- Alabdullah, T. T. Y., Awang, M. I., Sobirov, B., Multazam, M. T., & Wardana, M. D. (2023). of the International Conference on Intellectuals' Global Responsibility (ICIGR 2022).
- Alabdullah, T. T. Y., Hussein, Z. A. A. (2023). Risk Management, Female Leadership and Project Management Performance: A study in Oman. *International Journal of Scientific and Management Research*, 6(6), 77-94.
- Alabdullah, T. T. Y., Laadjal, A., Ries, E., & Al-Asadi, Y. A. A. (2018). Board Features and Capital Structure in Emerging Markets. *Journal of Advanced Management Science*, 6 (2).
- Alabdullah, T. T. Y., Maryanti, E . (2021). Internal Control Mechanisms in Accounting, Management, and Economy: A review of the Literature and Suggestions of New Investigations. *International Journal of Business and Management Invention*, 10(9).
- Alabdullah, T. T. Y., Mohamed, Z. K. (2023). EXPLORING THE IMPACT CEO DUALITY, FIRM SIZE, AND BOARD SIZE ON CAPITAL STRUCTURE BASED ON THE KNOWLEDGE MANAGEMENT DURING THE COVID-19 PANDEMIC. *International Journal of Accounting, Management, Economics and Social Sciences*, 1(4), 266-280.
- Alabdullah, T. T. Y., Naseer, H. K. (2023). CORPORATE GOVERNANCE STRATEGIC PERFORMANCE AS A SIGNIFICANT STRATEGIC MANAGEMENT TO PROMOTING PROFITABILITY: A STUDY IN UAE. *JOURNAL OF HUMANITIES, SOCIAL SCIENCES AND BUSINESS*, 2 (4), 620- 635.
- Alabdullah, T. T. Y., Nor, M. I., & Ahmed, E. R. (2018). The determination of firm performance in emerging nations: Do board size and firm size matter? *Management*, 5(3), 57-66.
- Alabdullah, T. T. Y., Yahya, S., & Ramayah, T. (2014). Corporate Governance Mechanisms and Jordanian Companies' Financial Performance. *Asian Social Science*, 10(22), p247.
- Alabdullah, T. T. Y., Yahya, S., & Ramayah, T. (2014). Corporate Governance Development: New or Old Concept? *European Journal of Business and Management*, 6(7), 312-315.
- Alabdullah, T. T. Y., Yahya, S., and T.Ramayah (2014b). Corporate Governance Mechanisms and Jordanian Companies' Financial Performance. *Asian Social Science* 10, 247–247.
- Alabdullah, T. T. Y., Yahya, S., and T.Ramayah (2014b). Corporate Governance Mechanisms and Jordanian Companies' Financial Performance. *Asian Social Science* 10, 247–247.

- Alabdullah, T. T. Y., Yahya, S., Nor, M. I., & Majeed, F. Q. (2016). An Investigation of Corporate Governance from A New Perspective: Examining the Financial Performance of Companies and The Impact of Executive Turnover. *Corporate Board: Role, Duties & Composition*, 12(1).
- Alabdullah, T. T. Y., Zubon, Z. W. (2023). DO INVESTMENTS AND INDEPENDENCY INFLUENCE FIRM PERFORMANCE IN LIGHT OF PERFORMANCE MANAGEMENT: A STUDY IN KUWAIT. *JOURNAL OF MANAGEMENT, ACCOUNTING, GENERAL FINANCE AND INTERNATIONAL ECONOMIC ISSUES*, 2 (3), 645- 661.
- Alabdullah, T. Y., SofriYahya, and Thurasamy, R. (2014c). Corporate Governance Development: New or Old Concept? *European Journal of Business and Management* 6, 312–315.
- Alabdullah, T.T.Y., Asmar, M. (2022). Under COVID-19 Pandemic Impact: Do Internal Mechanisms Play Fundamental Role in Corporations' Outcomes. *Business Ethics and Leadership*, 6(1), 84-92. [http://doi.org/10.21272/bel.6\(1\).84-92.2022](http://doi.org/10.21272/bel.6(1).84-92.2022)
- Alabdullah, T.T.Y., Churiyah, M. (2023). The Impact of Top Management Features on South Alabama Constrictions companies' Firm Performance: The Role of Board Size as a Moderator. *Current Advanced Research on Sharia Finance and Economic Worldwide*, 3(1).
- Alabdullah, T.T.Y., Kanaan-Jebna, A. (2023). The Mediating Role of Innovation on the Relationship between Supply Chain Management and Company Performance in the Kingdom of Bahrain. *Journal of Humanities, Social Sciences and Business*, 3(1).
- Alabdullah, T.T.Y., Kanaan-Jebna, Kanaan, Ahmed, E. R.(2022). THE IMPACT OF PLATFORMS BEING ANALOGUE IN SOME EUROPEAN COUNTRIES ON DEALING WITH MANAGEMENT ISSUES. *Russian Journal of Agricultural and Socio-Economic Sciences*, Vol. 10, no 102, 89–96. doi: 10.18551/rjoas.2020-06.11.
- Albuhisi, A. M., & Abdallah, A. B. (2018). The impact of soft TQM on financial performance: The mediating roles of non-financial balanced scorecard perspectives. *International Journal of Quality & Reliability Management*, 35(7), 1360-1379
- Alfadhl, M. M. A. F. and Alabdullah, T. T. Y. (2013). Determinants of the Managerial Behavior of Agency Cost and Its Influential Extent on Performance: A Study in Iraq. *International Journal of Humanities and Social Science*, 3–3.
- Alfadhl, M. M. A., Alabdullah, T. T. Y. (2016). Agency Cost and Management Behavior: The Role of Performance as a Moderator. *International Journal of Science and Research (IJSR)*, 5(1), 1858-1864.
- AL-Fakhri, I., Alabdullah, T.T.Y. (2021). The Evolution of a Robust and Reliable Brand Experience Scale in the Malaysian Context: An Empirical Evidence. *Business Ethics and Leadership*, 5(4), 59-67. [https://doi.org/10.21272/bel.5\(4\).59-67.2021](https://doi.org/10.21272/bel.5(4).59-67.2021)
- Al-Hashimy, H. N. H., Alabdullah, T. T. Y., Ries, E., Ahmed, M. A., Nor, M. I., & Jamal, K. A. M. (2022). The Impact of Financial Management Elements and Behavioral Intention on the Financial Performance. *International Journal of Scientific and Management Research*, 5(12), 117-149.
- AL-kiyumi, R. K., AL-hattali, Z. N., & Ahmed, E. R. (2021). Operational Risk Management and Customer Complaints in Omani Banks. *Journal of Governance and Integrity*, 5(1), 200-210.

- Allioui, H., & Mourdi, Y. (2023). Unleashing the Potential of AI: Investigating Cutting-Edge Technologies That Are Transforming Businesses. *International Journal of Computer Engineering and Data Science (IJCEDS)*, 3(2), 1-12
- Almashhadani, H. A., & Almashhadani, M (2022). An overview of recent developments in corporate governance. *International Journal of Business and Management Invention*, 11(5), 39-44.
- Almashhadani, H. A., & Almashhadani, M (2022). An overview of recent developments in corporate governance. *International Journal of Business and Management Invention*, 11(5), 39-44.
- Almashhadani, H. A., & Almashhadani, M (2022). The Impact of Financial Technology on Banking Performance: A study on Foreign Banks in UAE. *International Journal of Scientific and Management Research*, 6(01), 1-21.
- Almashhadani, H. A., & Almashhadani, M (2022). The Impact of Financial Technology on Banking Performance: A study on Foreign Banks in UAE. *International Journal of Scientific and Management Research*, 6(01), 1-21.
- Almashhadani, H. A., & Almashhadani, M (2022). Why Internal Control Mechanisms Deserve Serious and Creative Thinking: Dothey Provide Useful Insights. *International Journal of Business and Management Invention*, 11(8), 60-66.
- Almashhadani, H. A., & Almashhadani, M (2022). Why Internal Control Mechanisms Deserve Serious and Creative Thinking: Dothey Provide Useful Insights. *International Journal of Business and Management Invention*, 11(8), 60-66.
- Almashhadani, M, & Almashhadani, A.A., (2023). Corporate Governance Science, Culture and Financial Performance. *International Journal of Business and Management Invention*, 11(2), 55-60.
- Almashhadani, M. (2020). Testing the effecting elements of R&D engineer's inventively in design industrialization Sector: A study in Singapore. *Journal of Information and Computational Science*, 10(5).
- Almashhadani, M. (2021). A brief Review of Corporate Governance Structure and Corporate Profitability in Developed and Developing economy. *International Journal of Business and Management Invention*, 10(11).
- Almashhadani, M. (2021). How Dose Corporate Governance Leverage Organizational Performance: A Survey With Suggestions And Notes For Further Research. *Russian Journal of Agricultural and Socio-Economic Sciences* 3(111), 3-9.
- Almashhadani, M. (2021). How Dose Corporate Governance Leverage Organizational Performance: A Almashhadani, M. (2021). Internal Control Mechanisms, CSR, and Profitability: A Discussion. *International Journal of Business and Management Invention*, 10(12), 38-43.
- Almashhadani, M. (2021). Internal Control Mechanisms, CSR, and Profitability: A. *International Journal of Business and Management Invention*, 10(12), 38-43.
- Almashhadani, M., & Almashhadani, H. A., (2022). An overview of recent developments in corporate governance. *International Journal of Business and Management Invention*, 11(5), 39-44.
- Almashhadani, M., & Almashhadani, H. A., (2022). An overview of recent developments in corporate governance. *International Journal of Business and Management Invention*, 11(5), 39-44.

- Almashhadani, M., & Almashhadani, H. A., (2022). CEO duality and firm performance: A review from the Middle East perspective. *International Journal of Business and Management Invention*, 11(2), 55-60.
- Almashhadani, M., & Almashhadani, H. A., (2022). Corporate Governance as an Internal Control Mechanism and its Impact on Corporate Performance. *International Journal of Business and Management Invention*, 11(8), 53-59.
- Almashhadani, M., & Almashhadani, H. A., (2022). Corporate Governance as an Internal Control Mechanism and its Impact on Corporate Performance. *International Journal of Business and Management Invention*, 11(8), 53-59.
- Almashhadani, M., & Almashhadani, H. A., (2022). Does Corporate Governance Improve Corporate Profitability: Reviewing the Role of Internal Corporate Governance Mechanisms. *International Journal of Business and Management Invention*, 11(6), 07–11.
- Almashhadani, M., & Almashhadani, H. A., (2022). Internal mechanisms features, unfavourable behaviour and firm performance. *International Journal of Business and Management Invention*, 11(4), 1–6.
- Almashhadani, M., & Almashhadani, H. A., (2022). Internal mechanisms characteristics and firm financial profitability. *International Journal of Business and Management Invention*, 11(5), 01-06.
- Almashhadani, M., & Almashhadani, H. A., (2022). Internal mechanisms features, unfavourable behaviour and firm performance. *International Journal of Business and Management Invention*, 11(4), 1–6.
- Almashhadani, M., & Almashhadani, H. A., (2022). Internal mechanisms characteristics and firm financial profitability. *International Journal of Business and Management Invention*, 11(5), 01-06.
- Almashhadani, M., & Almashhadani, H. A., (2022). The beneficial of firm size, board size, ownership structure, and independence in developing markets' firm performance: Evidence from Asia. *International Journal of Business and Management Invention*, 11(7), 88-92.
- Almashhadani, M., & Almashhadani, H. A., (2022). The impact of ownership on profitability: An conceptual study. *International Journal of Business and Management Invention*, 11(6), 01–06.
- Almashhadani, M., & Almashhadani, H. A., (2023). Corporate Governance and Environmental Discloser. *International Journal of Business and Management Invention*, 12(4), 112-117.
- Almashhadani, M., & Almashhadani, H. A., (2023). English Translations in Project Management: Enhancing Cross-Cultural Communication and Project Success. *International Journal of Business and Management Invention*, 12(6), 291-297.
- Almashhadani, M., & Almashhadani, H. A., (2023). The Impact of Education on Construction Management: A Comprehensive Review. *International Journal of Business and Management Invention*, 12(6), 284-290.
- Almashhadani, M., & Almashhadani, H. A., (2023). The Impact of Sustainability Reporting on Promoting Firm performance. *International Journal of Business and Management Invention*, 12(4), 101-111.
- Almashhadani, M., & Almashhadani, H. A., (2023). Translation Integration in Information Systems and Almashhadani, M.; Almashhadani, A.A. Corporation

- Performance and Corporate Governance System: An argument. *Int. J. Bus. Manag. Invent.* 2022, 11, 13–18.
- Almashhadani. M & Almashhadani. A.A., (2022). Internal mechanisms characteristics and firm financial profitability." *International Journal of Business and Management Invention*, 11(5), 01-06.
- Alsarmi, Y. N. A., & Ahemed, E. R. (2022). Determinants of Efficiency of Tax's Collection in Oman. *JABE (Journal of Accounting and Business Education)*, 7(1), 59-71.
- Alshali, N. M., Alhattali, N. H., & Ahmed, E. R. (2021). Behavior of Consumers and Green Product: A Study in Oman. *International Journal of Business and Management Invention*, 10(9), 40-51.
- Alsulmani, A. H., Alkindi, S. S., & Ahmed, E. R. (2021). Customer Accounting Information and Omani Service Companies' Performance. *International Journal of Finance & Banking Studies (2147-4486)*, 10(2), 79-88.
- Alyaarubi, H. J., Alkindi, D. S., & Ahmed, E. R. (2021). Internal Auditing Quality and Earnings Management: Evidence from Sultanate of Oman. *Journal of Governance and Integrity*, 4(2), 115-124.
- Ansoff, H. I., Kiple, D., Lewis, A. O., Helm-Stevens, R., & Ansoff, R. (2018). *Implanting strategic management*. Springer
- Dingli, A., & Seychell, D. (2015). *The new digital natives*. JB Metzler: Stuttgart, Germany.
- EssiaRies, A. (2014). Islamic Sukuk: Pricing mechanism and rating [Электронныйресурс]/EssiaRies Ahmed, Md. Aminul Islam, Tariq TawfeeqYousifAlabdullah. *Journal of Asian Scientific Research*, (4), 11.
- FalihChichan, H., &Alabdullah, T. T. Y. (2021). Does Environmental Management Accounting Matter in Promoting Sustainable Development? A study in Iraq. *Journal of Accounting Science*, 5(2), 114-126.
- Ferraris, A., Mazzoleni, A., Devalle, A., & Couturier, J. (2019). Big data analytics capabilities and knowledge management: impact on firm performance. *Management Decision*, 57(8), 1923-1936
- Fulton, M., Kahn, B., & Sharples, C. (2012). Sustainable investing: Establishing long-term value and performance. Available at SSRN 2222740
- Gani, A. A. M. O., Al Rahbi, A. H. S. S., & Ahmed, E. R. (2021). Empirical Analysis on Corporate Transparency, Competitive Advantage, and Performance: An Insight of Muscat Securities Market. *Journal of Governance and Integrity*, 4(2), 96-102.
- Hao, Y., Ahmed, E. R., Singh, K. S. D., & Amran, A. (2019). Innovation and diversity based organization culture and its effect on competitive advantage. *Opción: Revista de Ciencias Humanas y Sociales*, (21), 1205-1216.
- Hussain, H. N., Alabdullah, T. T. Y., Jamal, K. A. M., & Ries, E. (2023). Time Management as a Critical Success Factor in the Oil Industry of Basra Governorate: An Accounting Information Systems Study. *International Journal of Scientific and Management Research*, 6(6), 59-76.
- Hussain, H. N., Alabdullah, T. T. Y., Ries, E., & Jamal, K. A. M. (2023). Implementing Technology for Competitive Advantage in Digital Marketing. *International Journal of Scientific and Management Research*, 6(6), 95-114.

- Issa, S. S., Khalaf, H. H., Almuain, A. R., & Ahmed, E. R. (2018). Effectiveness of inflation targeting based monetary policy. *Opción*, 34(16), 590-605.
- Kanaan-Jebna, A. M. J., Alabdullah, T. T. Y., Ahmed, E. R., & Ayyasamy, R. K. (2022). Firm Performance and the Impact of Entrepreneurial Education and Entrepreneurial Competencies. *Business Ethics and Leadership*, 6(2), 68–77. [https://doi.org/10.21272/bel.6\(2\).68-77.2022](https://doi.org/10.21272/bel.6(2).68-77.2022)
- Kanaan-Jebna, A., Baharudi, A.S., & Alabdullah, T.T.Y. (2022). Entrepreneurial Orientation, Market Orientation, Managerial Accounting and Manufacturing SMEs Satisfaction. *Journal of Accounting Science*, 6(1), 1-14.
- Kumar, A., Shankar, R., & Aljohani, N. R. (2020). A big data driven framework for demand-driven forecasting with effects of marketing-mix variables. *Industrial marketing management*, 90, 493-50
- Marin, L., Martín, P. J., & Rubio, A. (2017). Doing good and different! The mediation effect of innovation and investment on the influence of CSR on competitiveness. *Corporate social responsibility and environmental management*, 24(2), 159-171
- Marson, D. C., Triebel, K., & Knight, A. (2012). Financial capacity. *Civil capacities in clinical neuropsychology: Research findings and practical applications*, 39-68
- Nor, M. I., Masron, T. A., & Alabdullah, T. T. Y. (2020). Macroeconomic fundamentals and the exchange rate volatility: empirical evidence from Somalia. *SAGE Open*, 10(1), 2158244019898841. Project Management: A Synergistic Approach. *International Journal of Business and Management Invention*, 12(6), 298-304.
- Rahim, N. F. A., Ahmed, E. R., Sarkawi, M. N., Jaaffar, A. R., & Shamsuddin, J. (2019). Operational risk management and customer complaints: the role of product complexity as a moderator. *Benchmarking: An International Journal*, 26(8), 2486-2513.
- Salih, W. K., Ahmed, E. R., & Rahim, N. F. A. (2019). The internal supply chain of operation and green sustainability. *Opción: Revista de Ciencias Humanas y Sociales*, (21), 1221-1231.
- Singh, K. S. D., Islam, M. A., Ahmed, E. R., & Amran, A. (2019). An empirical investigation into the major drivers of corporate social responsibility. *Opción: Revista de Ciencias Humanas y Sociales*, (21), 1076-1090.
- Thottoli, M. M., & Ahmed, E. R. (2022). Information technology and E-accounting: some determinants among SMEs. *Journal of Money and Business*, 2(1), 1-15.

Copyrights

Copyright for this article is retained by the author(s), with first publication rights granted to the journal.

This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>).