

THE IMPACT OF IT GOVERNANCE ON PROMOTING FIRM PERFORMANCE IN QATAR: A CONCEPTUAL APPROACH

Tariq Tawfeeq Yousif Alabdullah^{1*}, Madziatul Churiyah², Suraiya Ibrahim³

¹Department of Management Information System, College of Administration and Economics, University of Basrah, & Economic Studies Department - Basrah & Arab Gulf Studies Center, Iraq

²Faculty of Economics and Business, Universitas Negeri Malang, Indonesia

³Faculty of Business & Communication, University Malaysia Perlis, Malaysia

E-mail: ¹⁾ tariq.yousif@uobasrah.edu.iq, ²⁾ madziatul.churiyah.fe@um.ac.id,

³⁾ suraiya@unimap.edu.my

Abstract

This study explores the impact of IT governance on enhancing firm performance in Qatar, considering its unique context as a rapidly emerging nation with a burgeoning digital landscape. IT governance, as an extension of corporate governance, plays a pivotal role in improving operational efficiency, aligning strategies, managing risks, and creating value through technology. Drawing upon existing literature and theoretical frameworks, the study introduces a model that identifies key factors such as IT strategy formulation, IT infrastructure management, IT risk management, IT investment decision-making, and IT performance measurement, elucidating how IT governance influences business success. By synthesizing these concepts, this research lays the foundation for future empirical investigations, highlighting the critical role of effective IT governance in achieving superior firm performance in Qatar and similar contexts. The findings carry practical implications for practitioners, policymakers, and researchers aiming to enhance IT governance practices and understand their impact in Qatar's evolving digital landscape, ultimately contributing to our comprehension of how IT governance shapes organizational success and competitiveness in this dynamic environment.

Keywords: Firm Performance, Governance, Information Technology

1. INTRODUCTION

In recent years, Information Technology (IT) has become an integral and essential part of business operations, enabling corporations to enhance efficiency, competitiveness, and overall firm financial performance. Nevertheless, the effective management and governance of IT resources and initiatives are crucial for corporations to fully realize the benefits and potential of technology. IT governance can be defined as the framework and processes that improve decision-making and accountability for IT investments and activities, plays an essential role in shaping the link between IT and firm performance. The impact of IT governance on firm performance has garnered significant attention from researchers, practitioners, and policymakers alike. A well-designed and implemented IT governance framework can facilitate strategic alignment between IT and business objectives, optimize resource allocation, mitigate risks, and promote value creation through technology-driven initiatives. It guarantees that IT investments are in line with organizational objectives, facilitates making decisions, and offers tools for assessing and monitoring IT performance.

Studies looking at how IT governance affects business performance have consistently identified links in the right direction. It has been demonstrated that good IT governance procedures improve operational effectiveness, productivity, innovation,

customer happiness, and financial performance. The revenue, share of the market, and sustainable growth of companies that emphasize and invest in IT governance processes tends to be better than those of their counterparts. On the other hand, bad IT governance can result in a mismatch between business and IT strategy, excessive investment, improved vulnerabilities, and lost opportunities to leverage technology.

Understanding and enhancing IT governance procedures is important for more than just one firm. Governments and regulatory organizations are aware of the value IT governance plays in promoting a digital economy and guaranteeing the safety and confidentiality of data and systems. The importance of IT governance in enhancing business performance is especially relevant in Qatar, a nation that is undergoing a rapid digital revolution. Qatar offers a distinctive framework for investigating the relationship between IT governance and business achievement because of its ambitious national policies and technological investments. As a result, this study's conceptual approach tries to analyze how IT governance in Qatar promotes company performance.

By combining existing theories and literature, such as (Lunardi, Becker, Macada, & Dolci, 2014; Webb, Pollard, & Ridley, 2006; Stoel & Muhanna, 2011), the research will create a thorough model that shows the essential elements and processes by which IT governance affects business performance. The research will add to the body of information on IT governance and business performance and will give practitioners, decision-makers, and scholars new perspectives on how to improve IT governance in Qatar and other contexts.

Overview of information technology's (IT) expanding influence among businesses Effective IT governance is crucial for maximizing IT investments and enhancing business performance. A particular emphasis on the location of Qatar and the expanding IT sector there. Traditionally, the structure, membership, size, and presence of independent members have been the main areas of concern for boards of directors. These boards, however, frequently fall short in terms of risk management and IT control. In this aspect, the Sarbanes-Oxley Act's implementation has resulted in substantial improvements because, according to various studies, it has increased boards' attention to IT governance. Despite the fact that IT controls are becoming increasingly important, stakeholders and corporate management still have difficulties incorporating them into the company's sector.

The majority of emerging nations with historically closed economies recently adopted economic openness and started modernizing their legal framework, company legislation, and corporate governance code. For instance, in order to promote effective governance processes within listed businesses in the Qatar financial market, the Qatar financial Market implemented new corporate governance legislation. The goal was to make sure that communication between the company's board of directors and the management team, as well as between shareholders and the board, was transparent. It is crucial to identify the main goals of the study, such as looking at the connection between Qatari corporate performance and IT governance. Emphasize the study's importance in advancing knowledge and influencing organizations' practices.

The primary aim of this study is to investigate how IT governance influences firm performance in Qatar's rapidly evolving digital landscape. Effective IT governance plays a critical role in bridging the connection between IT and firm performance, offering opportunities to boost efficiency, competitiveness, and overall financial performance.

This research aims to emphasize the significance of IT governance in the Qatari business context and its potential to shape organizational success within this dynamic environment.

2. LITERATURE REVIEW

A critical component of organizational management, governance encompasses the framework, procedures, and structures that direct and regulate an organization. It provides a structure of accountability, oversight, and decision-making to ensure the successful and efficient achievement of the organization's goals. In the context of IT governance, this framework primarily focuses on the administration and oversight of technological resources and investments.

In the realm of IT governance, several vital components collectively contribute to organizational success. Strategic alignment plays a pivotal role in ensuring that IT projects are seamlessly integrated with the broader business strategies, fostering a harmonious relationship between organizational goals and IT initiatives. Simultaneously, value delivery takes center stage, aiming to optimize the value extracted from IT investments, resulting in improved operational efficiency and heightened customer satisfaction. The rigorous processes of risk management come into play, meticulously identifying and mitigating IT-related risks, encompassing concerns like data privacy and cybersecurity to safeguard the organization's interests. Resource management effectively allocates and harnesses IT resources, from personnel to infrastructure, ensuring their efficient deployment. Finally, performance measurement enters the scene, establishing essential metrics for evaluating the effectiveness of IT governance, thereby enabling data-driven decisions and continuous enhancements. In unison, these components constitute a comprehensive framework that bolsters business performance through the prism of IT governance.

The interconnected components of IT governance provide a framework for effective decision-making, risk management, and value generation in the realm of information technology. Organizations must prioritize key areas such as strategic alignment, value delivery, risk management, resource management, and performance assessment to successfully apply IT governance principles and enhance business performance. By incorporating these elements into their IT governance structure, organizations can improve decision-making processes, reduce risks, optimize resource utilization, and ultimately achieve better business outcomes.

2.1. Theoretical Perspectives

Understanding the relationship between IT governance and firm performance requires consideration of agency theory. The relationship between IT governance and firm performance can be understood from an appropriate theoretical framework provided by agency theory. Agency theory, which has its roots in organizational and economic theory, centers on the principal-agent relationship, in which the principal (in this case shareholders) delegates decision-making power to the agent (in this case managers), who then acts in the interest of the shareholders. According to agency theory, conflicts of interest may arise between managers and shareholders when making IT-related decisions. Managers may have personal preferences and aspirations that are not always in line with the strategic goals of the organization.

This agency issue may lead to ineffective IT spending, ineffective resource management, and ultimately weaker business performance. The interests of managers and shareholders can be aligned through the use of efficient IT governance systems to reduce agency issues. Organizations can create processes that give supervision, control, and motivation to encourage managers to behave in the organizations and its stakeholders' best interests through implementing IT governance procedures.

The information imbalance between principals and agents, for instance, can be lessened within the context of agency theory by using IT governance tools including performance assessment structures, power of decision allocation, and monitoring methods. Systems for measuring performance can promote accountability and transparency, making it possible to assess managerial performance in connection to IT investments and results. Allocating decision rights guarantees that authority to make choices is properly delegated, with distinct tasks and accountabilities for decisions pertaining to IT.

Regular reports and audits are two monitoring tools that assist in ensuring compliance and spotting any misalignment or veering from set IT governance principles. Businesses may see increased firm performance when IT governance tools successfully match with the objectives of shareholders and managers. Better financial results, increased operational effectiveness, enhanced creativity, and more customer happiness are a few examples of this. IT governance aids in achieving company objectives and goals by reducing agency issues and encouraging wise decision-making. It's crucial to remember, though, that the agency theory is not just one theoretical viewpoint that may help us understand how IT governance affects business performance.

Other theories that can enhance our knowledge of this relationship include the resource-based view, institutional theory, and contingency theory. To acquire a thorough knowledge of the complicated interplay between IT governance and company performance, researchers may use a variety of theoretical perspectives. Based on the foregoing justification, we can draw the conclusion that agency theory offers a useful lens for examining the link between IT governance and company performance. IT governance systems have the potential to have a positive impact on choices, allocation of resources, and ultimately, business performance by addressing agency issues and balancing the objectives of stakeholders and managers. To adequately represent the complicated character of IT governance and its influence on organizational outcomes, it is crucial to take into account a variety of theoretical viewpoints.

2.2. The Relationship between Traditional Corporate Governance and Firm Performance

Corporate governance is an essential component of a company's activities that includes the frameworks, procedures, and controls that drive and manage an organization. It creates a structure for attaining organizational goals, controlling risks, and defending the goals of different participants, such as owners, executives, workers, consumers, and the general public (Alabdullah, 2017; Alabdullah et al., 2014; Alabdullah et al., 2023; Alabdullah et al., 2023; Chechan et al., 2020). The concept of transparency, responsibility, and purity in choices are ensured by strong corporate governance structures, which improves the general success and sustainability of businesses.

Corporate governance functions are facilitated by a number of important instruments. The board of directors is crucial to corporate governance, to start with

(Ahmed et al., 2023; Alabdullah et al., 2023; Housian et al., 2023). As an advocate of stakeholders and guardian of their rights, the board's main duty is to give the leadership team a plan of action and oversight. The board is often made up of a varied set of directors with a range of knowledge, abilities, and backgrounds, allowing them to make decisions independently and with efficiency.

The implementation of internal control systems is a further significant technique. These systems assist businesses in identifying, evaluating, and managing risks while guaranteeing adherence to all applicable laws, rules, and internal procedures. Internal controls, which include procedures like reporting on finances, accounting, and risk management, offer confidence that the company runs responsibly and morally (Alabdullah and Housian, 2023; Alabdullah and Zobun, 2023; Almashhadani & Almashhadani, 2022). Effective internal controls can be implemented by businesses to reduce operational, financial, and risk to reputation, eventually protecting stakeholder interests and fostering longevity. Systems for participation by shareholders as well as rights are also part of corporate governance. The company's owners are its stockholders, and as such, their rights must be upheld and protected.

Corporate governance systems often make certain that stakeholders can vote, that they are given precise details in a timely manner, and that they can take role in general meeting decision-making. Methods for creating active conversation between investors and the company's leadership promote transparency and converge interests. Numerous studies have been done to investigate this connection, and the results consistently point to a link between strong corporate governance procedures and company performance (Alabdullah, 2023; Almashhadani, 2020; Al-fekhri & Alabdullah, 2021). Companies with sound corporate governance practices typically perform better than their rivals in terms of earnings, market value, and risk control. Strong mechanisms of corporate governance like promoting responsibility and reducing agency issues are measures like independent boards, open disclosure procedures, and shareholder participation. They assist in balancing the interests of shareholders and managers, reducing problems of interest, and guaranteeing that decisions are taken with the benefit of the business. This improves decision-making processes' efficiency and efficacy, which has the impact of improving financial performance and fostering sustainable growth (Alfadhal and Alabdullah, 2016; Alfadhal and Alabdullah, 20163; Alabdullah, 2023; Ahmadian et al., 2023).

In the era of rapid technological advancement, the significance of Information Technology (IT) corporate governance cannot be overstated. IT governance focuses on the strategic integration of IT with business goals, IT risk management, and efficient technology utilization. Conventional corporate governance models often struggle to address the complexities and risks posed by the rapid pace of technological innovation, cyber threats, data privacy concerns, and growing reliance on digital infrastructure. IT corporate governance ensures data security, IT risk management, and alignment of IT expenditures with business strategies.

Integrating IT governance principles into corporate governance structures empowers organizations to thrive in the digital era. This can involve establishing dedicated IT committees at the board level, ensuring board members possess IT expertise, and implementing robust cybersecurity and data protection measures. In summary, corporate governance is fundamental for organizational leadership and control, emphasizing openness, responsibility, and long-term success. Incorporating IT corporate governance is essential to navigate the challenges and opportunities presented by the

digital era, complementing traditional corporate governance approaches and enabling organizations to effectively manage technology intricacies, mitigate IT risks, and leverage the digital transformation.

2.3. IT Governance Frameworks

The framework known as COBIT for IT governance and its significance in the Qatari context served as the foundation for the current study. Control Goals for technology and information, or COBIT, is a framework for IT governance that is widely accepted. It offers recommendations and best practices to help organizations control and manage their IT resources. Organizations all across the world utilize COBIT extensively to improve IT governance procedures and create greater business and IT goal alignment. A complete approach to IT governance is formed by its five fundamental principles and seven enablers.

COBIT introduces five guiding concepts that underscore the importance of aligning IT governance with the needs of various stakeholders, promoting a comprehensive organization-wide strategy, providing a unified framework to streamline IT governance operations, advocating a holistic approach that encompasses all IT-related resources, and emphasizing the distinction between IT management and governance. These principles can be effectively applied in Qatar to enhance IT governance practices and align them with the distinctive features of the rapidly expanding Qatari corporate environment, which has witnessed remarkable economic growth. Since the nation's independence in 1971, Qatar has had strong economic growth and remarkable technology, which has contributed to a steady rise in social welfare (Lanouar et al., 2016).

With an emphasis on digital transformation and innovation, the IT sector in Qatar has noticed rapid growth (Nadkarni, S., & Haider, I., 2022). The COBIT framework can assist Qatari firms in addressing the unique difficulties and opportunities related to IT governance in this changing environment. By implementing COBIT, Qatar enterprises can establish a transparent governance framework and mechanisms to specify responsibilities for IT-related decisions, ensuring proper delegation of IT governance tasks. They can implement robust procedures for developing IT strategies aligned with the organization's broader business goals. Additionally, COBIT aids in improving risk management procedures, including data security and privacy, to address the specific challenges present in Qatar's corporate environment. This facilitates better administration of IT resources, ensuring efficient utilization and budget allocation. Furthermore, it enables the creation of performance measurement tools to track and assess the efficiency of IT governance procedures, facilitating ongoing development.

Moreover, COBIT's adaptability allows enterprises to customize its implementation to meet their specific needs and specifications. Qatari businesses can tailor the COBIT framework to align with regional laws, cultural norms, and industry-specific challenges. This ensures that the framework remains applicable and valuable in the Qatari environment, enabling organizations to maximize its benefits. In conclusion, the COBIT framework offers a comprehensive and widely accepted approach to IT governance. Utilizing its fundamental principles and enablers in the context of Qatar can enhance IT governance practices, align IT with company goals, and address the unique challenges and opportunities presented by the expanding IT industry in Qatar, ultimately improving organizational performance and strengthening IT governance.

2.4. IT Governance and Firm Financial Performance

Prior research has looked closely at the connection between IT governance and business performance, offering insightful information about how good IT governance practices affect organizational outcomes. Numerous research has used surveys, data analysis, and statistical modeling methods to study this relationship using quantitative methods. Other research has used qualitative techniques to learn more about how IT governance affects business performance, including case studies and interviews.

Organizations depend extensively on information technology (IT) for handling their activities and processes in the contemporary corporate environment. Because of this growing reliance on IT, the complex and connected nature of IT systems and facilities as well as the threats and dangers that go along with it, internal IT controls must be put in place to reduce these risks (Stoel & Muhanna, 2011).

The administrative, operational, and technological processes used in corporate governance of IT controls are intended to protect the system's information, confidentiality, integrity, and availability. Governance of information is a crucial aspect of corporate governance, according to Lunardi et al. (2014). A board of directors and executive officers are in charge of IT governance. IT governance helps firms improve their overall performance by managing IT risks and assessing the ROI of IT investments (Scheeren et al., 2013). The importance of IT in affecting firm success has been the subject of opposing studies in the past. Researchers like Stiroh (2008) discovered an antagonistic association between IT spending and business performance. Tambe & Hitt, (2012) show a positive association between IT investment and firm financial performance. However, other academics, including Carr (2003), asserted that because IT has become a commodity that directors do not view as strategically important, it no longer possesses strategic value.

It is clear from the aforementioned explanation provided through the literature study that successful IT governance policies and company performance have a beneficial relationship. The significance of IT governance in attaining strategy symmetry, efficiency in operations, risk management, and worth generation has often been highlighted in studies undertaken both generally and within specific sectors, like banking and healthcare. However, further study is required to examine the complex effects of IT governance in many business contexts and to pinpoint the precise processes by which IT governance affects business performance.

3. RESEARCH METHODS

This conceptual study employs a theoretical approach to investigate the impact of IT governance on company performance in Qatar. The research does not involve the collection of empirical data through surveys, experiments, or case studies but rather focuses on the analysis and synthesis of existing literature and theories. Researchers integrate existing concepts to develop a conceptual model that identifies key factors influencing the relationship between IT governance and business success. In this study, the method used is a conceptual approach that relies on conceptual understanding and existing theoretical frameworks.

This research also provides a foundation for future empirical research by emphasizing the importance of effective IT governance in achieving superior company performance in Qatar and similar contexts. While there is no primary data collection, this

study serves as a valuable theoretical basis for further investigations in this field. As a result, the research method used involves literature analysis and the development of a conceptual model based on existing theoretical frameworks.

4. RESULTS AND DISCUSSION

The recommendations for firms in Qatar, based on the application of IT governance principles, encompass several key areas. First, adopting established IT governance frameworks like COBIT or ITIL to define clear IT-related decision-making procedures, accountability structures, and roles is advised. Additionally, developing a comprehensive IT strategy aligned with broader business objectives is crucial. Ensuring that all stakeholders understand the contribution of IT initiatives to organizational goals is essential, with periodic evaluation and adjustments to adapt to changing business requirements and technological advancements. Moreover, giving high priority to IT governance at the board level, with active board involvement in IT decision-making, is recommended to provide oversight and strategic direction.

Effective IT risk management methods, including regular risk assessments, appropriate security measures, and incident response plans, are essential to detect, evaluate, and mitigate potential hazards to computer systems and data. Compliance with relevant legal and cybersecurity regulations is emphasized. Implementing performance indicators for IT systems and processes allows for continuous monitoring and improvement. Investing in staff training and development to enhance IT skills and fostering a culture of innovation and continuous learning are crucial for supporting digital transformation efforts. Cross-functional cooperation and communication between IT and other departments enhance alignment of IT investments with company needs, ultimately improving overall performance.

Furthermore, the research provides valuable recommendations for firms in Qatar seeking to optimize their IT governance practices to enhance company performance. These recommendations are grounded in established IT governance principles and best practices and take into account the unique context of Qatar's business environment. By adopting these recommendations, firms can expect to achieve several benefits.

The implementation of well-defined IT governance frameworks such as COBIT or ITIL enhances clarity and transparency in IT decision-making, reducing conflicts of interest and aligning with strategic goals. Clear accountability structures and roles improve efficiency. Additionally, a comprehensive IT strategy aligned with broader business objectives ensures meaningful IT contributions, strategic resource allocation, and project prioritization. Board involvement in IT governance provides critical oversight and signals its importance. Effective IT risk management safeguards assets, compliance, and reputation. Performance indicators drive continuous improvement, while staff training fosters innovation and competitiveness. Cross-functional cooperation and communication align IT with company objectives, enhancing overall performance.

Despite this, the research offers practical recommendations for firms in Qatar to enhance their IT governance practices and, subsequently, their company performance. By implementing these recommendations, organizations can navigate the complex interplay between IT governance and business success, positioning themselves for long-term growth and competitiveness. However, it's important to note that the effectiveness of

these recommendations may vary depending on the specific circumstances and industry dynamics of each organization, necessitating tailored approaches to IT governance.

5. CONCLUSION

As in many emerging nations, the traditional concept of corporate governance (CG) in Qatar has evolved into a modern form centered around IT governance. This transformation comes with new rules and regulations that developing nations must adopt to stay current with this trend. This study focuses on exploring the relationship between IT governance and company performance in Qatar, which has recently experienced significant economic and social changes. Effective IT governance methods can significantly impact business performance by enhancing operational efficiency, decision-making processes, IT security, and risk management. By establishing clear IT governance frameworks, organizations in Qatar can create a structured approach to decision-making, accountability, and responsibility related to IT. This leads to greater transparency in IT operations and aligns IT expenditures with business needs. Encouraging board participation in IT governance ensures strategic oversight and informed decision-making, vital in a constantly evolving digital landscape.

Solid IT risk management processes are crucial to secure IT systems and data, reducing the risk of disruptions or breaches that could harm business performance. Compliance with relevant legal regulations and industry standards for information protection and cybersecurity builds trust with customers and stakeholders. Establishing a clear IT strategy aligns IT activities with overall business objectives, supporting growth initiatives, digital transformation, and maximizing the value derived from IT investments. Regular evaluation of IT performance metrics allows organizations to assess effectiveness, identify areas for improvement, and allocate resources wisely. Investing in IT personnel development and fostering a culture of collaboration and interaction between IT and other departments can drive innovation and maintain competitiveness in the digital era. While IT governance generally benefits business performance in Qatar, it's important to note that individual outcomes may vary based on contextual factors such as industry dynamics, company size, and IT infrastructure. Therefore, businesses should tailor their IT governance processes to their specific needs, adapt to changing environments, and periodically review and refine them. Overall, efficient IT governance contributes to improved business performance by optimizing IT investments, mitigating risks, enhancing operational efficiency, fostering innovation, and facilitating successful digital transformation. To leverage their IT capabilities and achieve sustainable business success, organizations in Qatar should prioritize the adoption of robust IT governance structures and practices.

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). Shubuhahat: 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. *Riset Akuntansi dan Keuangan 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., & 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., 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., 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.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.
- 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.
- 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). Why Internal Control Mechanisms Deserve Serious and Creative Thinking: Do they 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 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). 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). 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 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). Audit Committee Features, Sustainability Disclosure, And Corporate Performance In Charlotte Financial Service Companies. *Journal Of Management, Accounting, General Finance And International Economic Issues*, 3(1), 1-15.
- 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). The Influence Of Technological Capacity And Financial Capacity On Promoting Firm Competitiveness And Firm Performance. *Journal Of Humanities, Social Sciences And Business*, 3(1), 125-141.
- Almashhadani, M., & Almashhadani, H. A., (2023). Translation Integration in Information Systems and Project Management: A Synergistic Approach. *International Journal of Business and Management Invention*, 12(6), 298-304.
- 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.
- Carr, N. (2003, May). IT doesn't matter. *Harvard Business Review*, 81(5), 41-49.
- 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.
- 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.
- Lanouar, C., Al-Malk, A. Y., & Al Karbi, K. (2016). Air pollution in Qatar: Causes and challenges. *White Paper*, 1(3), 1-7.

- Lunardi, G., Becker, J., Macada, A., & Dolci, P. (2014). The impact of adopting IT governance on financial performance: An empirical analysis among Brazilian firms. *International Journal of Accounting Information Systems*, 15, 66-81.
- Nadkarni, S., & Haider, I. (2022). Digital transformation, operational efficiency and sustainability: innovation drivers for hospitality's rebound in the United Arab Emirates. *Worldwide Hospitality and Tourism Themes*, (ahead-of-print).
- 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.
- Salim, S. (2023). Promoting Firm Performance Via Board Of Directors Effectiveness: A Study Of Financial Services Companies In New Orleans. *Journal Of Management, Accounting, General Finance And International Economic Issues*, 3(1), 16-31.
- Scheeren, A., Filho, J., & Tavares, E. (2013). Impacts of a relationship model on informational technology governance: An analysis of managerial perceptions in Brazil. *Journal of Information Systems and Technology Management*, 10, 621-642.
- 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.
- Stiroh, K. (2008). Information technology and productivity: Old answers and new questions. *CESifo Economic Studies*, 54, 358-385.
- Stoel, M., & Muhanna, W. (2011). IT internal control weaknesses and firm performance: An organizational liability lens. *International Journal of Accounting Information Systems*, 12, 280-304.
- Tambe, P., & Hitt, L. M. (2012). The productivity of information technology investments: New evidence from IT labor data. *Information Systems Research*, 23, 599-617.
- 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/>).