



# THE IMPACT OF ADMINISTRATIVE DECISION-MAKING METHODS ON THE PERFORMANCE OF ACCOUNTANTS AND AUDITORS IN THEIR DRIVE TO WORK AND DEVELOPMENT FROM THEIR POINT OF VIEW

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| <p><b>Received:</b> 8th March 2022<br/><b>Accepted:</b> 8th April 2022<br/><b>Published:</b> 28<sup>th</sup> May 2022</p> | <p>The current research aims to identify the impact of administrative decision-making methods on the performance of accountants and auditors in their drive to work and development. The amount of stability coefficient is "81.54". The researcher used the SPSS statistical package to analyze the results. The researcher reached a number of results, the most important of which is "that the manager possesses academic and professional qualifications" that has an active and influential role in developing work and increasing motivation among auditors and accountants. The researcher also recommends a number of recommendations, the most important of which is Issuing laws and following them up by the Ministry of Education to select general managers according to academic qualifications, professional experience, and administrative skills, and subjecting them to specialized training courses.</p> |

**Keywords:** Decision making, administrative, accountant, work, development.

## INTRODUCTION

Management scholars have been interested in various decades to find administrative concepts and propositions related to administrative work and develop them because of their importance in the work of institutions, whether private or governmental, and for various administrative topics, including issues related to the decision-making process because they are described as the heart of the administrative process. Decisions and worked on developing them, as this process depends a lot on the personality of the decision-maker, that is, the manager who has the right to make decisions, in order to distinguish him from the rest of the employees in the institutions.

Given the importance of administrative work in educational institutions, especially the work of accountants and auditors, and the uniqueness of managers in making decisions and the difficulties and problems they face, the importance of participation with accountants and auditors to make effective decisions, which reflects positively on the administrative process in educational institutions.

## RESEARCH METHODOLOGY

First: research problem:

Due to the importance of decision-making methods, especially in the modern era, problems and obstacles may arise in the administrative work from time to

time. Among these problems, the lack of participation of accountants and auditors in the methods of administrative decision-making, the use of dictatorial methods by managers, and the weakness of their academic qualifications and professional experience will affect the performance of accountants and auditors in Iraqi educational institutions, and thus leads to a decline in their drive to work and development, hence the problem can be expressed in the following questions:

- Does the participation of accountants and auditors in administrative decision-making methods contribute to successful and effective decision-making?
- Do accountants and auditors believe that their managers have the necessary academic qualifications and professional experience?
- Are there democratic and scientific discussions between managers, accountants and auditors in the decision-making process?
- Do principals depend in their administrative decisions on data and information collected by accountants and auditors in educational institutions?
- What method should the manager adopt in order to ensure access to a state where the accountants and auditors are at the highest



levels of motivation to exert their utmost efforts in work and development?

Second: research importance

The importance of the research lies in identifying the opinions of accountants and auditors in the method followed in the decision-making process in the style of their managers with participation and its positive impact on their drive to work and development or not, and the reasons that prevent them from taking such decisions, and then without implementing them in the event of taking them secondly, with the aim of identifying the strengths And work to strengthen them, and weaknesses and work to avoid them.

Through a field survey, it gives a direction to the existing administrative behavior around decision-making and its relationship to the drive of accountants and auditors to work and develop.

Third: research aims

- Identify the views of accountants and auditors on the role of managers in decision-making and the extent of their participation.
- Studying and analyzing the relationship between the participation of the accountant and the auditor in solving problems and making decisions, and his drive to work and development in the educational institution.
- The director's possession of managerial skills and experience, and the extent to which this contributes to increasing his effectiveness and ability to make collective, participatory decisions.
- Awareness of the relationship between participatory collective decisions, and the increase in the motivation of accountants and auditors to work and development.

Fourth: research hypothesis

The research is based on the following hypothesis: -  
The involvement of accountants and auditors in educational institutions in the administrative decision-making process will lead to their drive to action and development.

Fifth: the research community and sample and the methods used in collecting and analyzing data

The research community is represented by the General Directorate of Education of Al-Qadisiyah. A questionnaire was distributed randomly to accountants and auditors

The independent variable: the opinion of accountants and auditors about their managers' decision-making style.

The dependent variable: the level of motivation of accountants and auditors to work and development.

Sixth: Research limits

Spatial boundaries: a study from the point of view of accountants and auditors in the General Directorate of Education in Al-Qadisiyah.

Time limits: from 1/12/2021 to 13/2/2022

## **LITERATURE REVIEW**

### **Administrative decision making**

#### **First: making decisions**

The concept of decision making

Decision is the stability of the individual to act in some way regarding the problem that he faces, and it is an act of conscious choice that the individual makes between a set of specific alternatives in a deliberate manner and not a random choice. (Al-Saadi, 2007, p. 210), so decision-making ((It is the choice based on some criteria between different options according to a set of comprehensive and sequential steps to solve a problem in order to check the goals set)) Decenzo & Robbin, 2018)), and it is defined as ((a selection process between alternatives, and the higher the number of alternatives, the choice becomes more difficult)) (Ragsdale, 2007, p:25).

The basis for making a decision is that there is an ambiguous situation or a problem that requires a solution, and that there is a set of alternative options or solutions to choose from. Collective decisions are defined as " the result and participation of the decision-maker with those concerned with the subject matter of the decision." (Al-Rikabi et al., 2018, p. 107). The researcher believes that collective decision-making is a process of choosing between the available goals that can be achieved and the goals that are required to be reached in the capacity of collective participation. The collective decision is taken by the group and not individually, and it is used whenever we go up the administrative ladder, as the strategic differences are not programmed.

The decision-making process is the essence of the activity of the individual and the group in their private lives, or in the field of their work, as it can be viewed as the basis of life, because life is a series of decisions taken by the individual or the group in order to adapt to the environment and the situations that they deal with, and in The most effective institutions are an integrated process that must go through sequential and successive stages, starting with defining the problem and defining the goals that the system seeks to achieve, and ending with testing that alternative



system that achieves the goals with the highest administrative efficiency. (Idris, 2017).

### Barriers to decision making in management:

There are a number of obstacles facing the decision-making process in institutions among them we mention the following:

- Hesitation in making decisions.
- Lack of qualified leadership cadres.
- The high cost associated with choosing the optimal decision.
- Difficulty diagnosing the problem It may not be possible or difficult to diagnose the problem when it is not clear or capable of identifying the causes with the results.
- Lack of or inaccuracy of information.
- Inconsistency of goals and results. (Ta'alb, 2011, p. 326)

### Second: Factors influencing the decision-making process

The decision-making process is affected by several factors:

Factors related to the problem: The problem affects the decision-making process in terms of the type of problem and its implications, the influencing and affected parties, and its relationship to other problems that the organization suffers from. Factors related to the environment: the surrounding environment with all its variables affects decision-making, as the stable environment differs from the dynamic environment, and the conditions of time in terms of its breadth or narrowness have a clear impact on the decision taken, as well as the extent of certainty or uncertainty and the data and information available in that environment, whether internal or external. Factors related to the personality of the decision-maker: There are many factors related to the personality of the decision-maker. There are factors related to psychological aspects (such as perception, values, attitudes, and motives), and other factors related to physiological aspects (such as physical abilities, mental abilities, and the age of the decision-maker). (Tohme, 2010, pg. 28)

### Third: decision-making skills

There are many skills for making decisions, which are as follows:

- The first skill: identifying the problematic situation that needs a decision
- The second skill: identifying desired goals for decision-making

- The third skill: asking the helper from others to benefit from their opinions in decision-making
- The fourth skill: identifying all possible alternatives for making a decision
- The fifth skill: predicting the possible outcomes of decision making
- The sixth skill: choosing the appropriate decision. (Al-Rikabi et al., 2018, pg. 97)

### Fourth: the benefits of collective decision-making

Group decision-making has a range of benefits, including:

- The work of the group allows for the meeting of a diverse number of specialists, so that each one participates in his field of expertise.
- Collective decision making allows for the viewpoints of different influence groups, and the decision made is significant when it has an adverse impact on stakeholders.
- It can motivate team or committee members, encourage commitment to the institution and its goals, and participation in the decision-making process reduces resistance to changes resulting from the decision.
- Group discussion encourages creative thinking and consensus creation, in addition to putting forward an idea by one of the group members that might generate a productive discussion among the attendees. (Al-Azzawi, 2006, p. 77)
- Achieving mutual trust among subordinates, and establishing human relations between them.

Help rationalize the decision-making process and improve the decisions taken.

It allows the subordinates to express their opinions, and to contribute their suggestions in everything that matters or affects their performance, and this has a great impact on understanding the work more, and realizing their need for improvement and development. (Alimat, 2006, p. 134)

Fifth: the disadvantages of collective decision-making

There are many disadvantages to group decision making, including:

- There is difficulty in implementing any kind of policies, steps and papers. The groups modify or comment what they do not write.
- There is a tendency to make a decision in a particular situation deliberately, but it is not quick. Usually, group building requires its



members to listen to each other before making any decision.

- There is an inability to take initiative, as groups usually tend to act and respond rather than initiate and advocate. (Al-Azzawi: 2006: p. 76)
- Despite the disadvantages of collective decision-making, the collective decision remains better than the individual decision because it enjoys the democratic method based on participation, which is better than the unique dictatorial method of decision-making.

#### **Sixth: Decision-making strategies**

There are a number of strategies for decision-making, including the following (Harris: 2004):

- Informal discussion strategies: aim to find out the advantages and disadvantages of each decision to be made.
- Brainstorming or brainstorming strategy: Determining which options are more appropriate than other options and aims to generate the largest possible number of alternatives and options.
- Exclusion strategy: Excluding inappropriate alternatives, and working to reduce the set of alternatives generated to solve the problem and make the decision.
- Evaluation strategy in the light of goals: This strategy works on how you would like things to be if there is complete control over the circumstances, then evaluate alternative solutions.
- Evaluation strategy in light of the results: It aims to create a theoretical analysis that deals with the risks in relation to the gains and the cost in relation to the return in order to find out whether the returns and gains outweigh the costs and risks or not.
- Arrangement strategy in terms of priority: solutions are arranged according to a set of criteria such as the most appropriate, the best, the least dangerous, and the ability of workers to implement it.
- The strategy of combining two or more options: This strategy aims to combine elements that do not conflict with each other, or solutions that complement each other that can work well if used together.

Criteria Matrix Strategy: A scheme that includes alternative solutions, and the criteria by which these

solutions are evaluated, as the complex evaluation process is divided into a set of small provisions. Put your strategy into action.

#### **Seventh: The method of making collective, participatory decisions**

The collective decision-making method is an important method for encouraging employees to accept decisions, and their participation gives strength and more legitimacy to the decision, unlike individual decisions, and that collective participation in decision-making does not mean taking responsibility for the decision-making manager.

The basic principle of participation is the tendency of human nature to reject superior decisions, and that this pattern of decisions is governed by the authority of jobs that may force subordinates to implement them knowing that in many cases workers may resist the implementation of these decisions despite their enjoyment of organizational legitimacy, so to address the problems facing implementation Decisions Decision makers should participate with their subordinates in one way or another in making and making decisions in order to ensure their acceptance and quality of implementation. (Barbar, 1996, p. 169)

The effectiveness of group decision-making depends in part on the group process, that is, how well the sources of inputs are converted into group outputs. (Al-Azzawi, 2006, p. 72)

#### **Eighth: Decision making and its impact on the performance of accountants and auditors and identifying alternative options**

Decision making and its impact on the performance of accountants and auditors

Decision-making is a basic and important activity that the manager exercises, and any method or method helps the administration in making decisions Better decisions are important and directly affect the overall performance of the organization.

Since performance is important for management as well as for workers, hence the importance of the work of accountants and auditors stems from the essence of the administrative work in educational institutions, and that any defect or problem that occurs in their work will be negatively reflected on their performance, and thus the decline in their motivation towards work and the development of educational institutions, as the lack of Their participation kills their sense of belonging, keeps them away from positive change, and makes them lose confidence in their managers.



It also requires accountants and auditors to be involved in decision-making and to respect their opinions. They also have rights and duties to hold them accountable for their performance. If accountants and auditors who work in business companies and government institutions do not bear a direct responsibility towards society because they work under responsibility for others, then they have professional ethical responsibilities related to ability. Professionalism, non-disclosure and protection of confidentiality of information related to the work of their institutions, acting with integrity, providing complete and objective reliable information in their accounting and auditing work away from distortion or falsification of information and financial statements or exposing information that is harmful to any business party or has negative personal consequences for accountants and auditors. (RKEskew, 1996, p12-13) Therefore, principals should involve accountants and auditors in the decision-making process for the purpose of creating an interactive, collaborative environment that guarantees effective decision-making and improves their level of performance to achieve the goals set for the decision taken with the best results, which reflects positively on performance and the level of service provided, and thus the success of the educational institution.

#### **Determine alternative options**

When making a decision, you may tend to choose the easiest and most obvious option, but the optimal solution may not be prominent in front of you in all cases, so you have to learn to dive behind things to

discover the optimal solutions in innovative ways and ideas.

#### **Mention options**

The systematic decision-making process consists in mentioning all possible and available actions. This can be done in a rational manner when the goal of the decision is clear or specific criteria for the decision are specified, and when searching for options for any decision. Your mind will fall into the trap of fixed ideas, so unleash your mind to swim in the vast imagination to find options, and then choose the appropriate option for your decision.

#### **Creative way**

Thinking creatively is a basic technique for generating new solutions in unfamiliar ways in which imagination is widely used. Creative thinking is the opposite of logical thinking adopted by many managers. Here are things related to creativity:

Creativity is a talent that all people possess to varying degrees.

Learning can generate new and unprecedented ideas.

Creative thinking can be done in a rational way to generate scientific and appropriate ideas.

Managers encourage others to generate new ideas, not necessarily being creative.

- Creativity is not exclusive to intelligent people, but each of us can be creative whenever he has the opportunity.

Techniques for making a creative decision

In many organizations, techniques are used to make creative decisions or solve problems. These techniques are:

#### **A- Technique of creating ideas**

Issuing judgments prematurely hinders the creativity process. Getting used to looking at things in a certain way makes us fail to realize alternative options. The whole point of creating ideas is to allow your imagination to run free and break the molds of restricted and limited thinking.

Rules for creating ideas

- 1- Select a leader for the discussion group and explain the problem.
- 2- The manager encourages the participants to put forward ideas related to the problem.
- 3- The episode writer writes down everything the participants said.
- 4- All interruptions are prohibited because they interrupt the flow of ideas.
- 5- After completing the session, these ideas are classified and evaluated, and a list of the most appropriate ideas is drawn up.

#### **b- Technique of writing ideas**



This technique is similar to the previous technique, except that it differs from it in that the participants write down their ideas on papers instead of recording them on a common list, and then put them in a place designated for them in the center of the table. After that, the group moves on to discussing the written ideas in the same way as the idea creation technique.

#### **C- Mind Organizing Technique (Mind Maps):**

This technology is based on scientific research of the brain, which links information with images, words and colors with thoughts. The two sides of the brain include the logical left side and the imaginary right side. Information is generated in a form that reflects the way the brain works, so that ideas appear in the form of colorful pictures and keywords stemming from a central topic. This method allows your brain to take in a whole range of interrelated information, using images and colors to bring creativity to life in decision-making.

#### **C- Lateral thinking technique:**

This technique relies on lateral thinking instead of the traditional vertical thinking. There are two ways of lateral thinking:

##### 1- Check the assumptions:

This technique allows for a critical look at invalid assumptions, and they can be identified as follows:

Dominant idea: directing the entire idea to the problem.

Encircling elements: They are elements that link you to a certain course of action, and they may be trivial elements.

- Polarized elements: they are polarized constraints that are separated by either / or, and compromise solutions are rejected.

Boundaries: They form the framework within which the problem is supposed to be addressed.

Assumptions: They are the foundation stones that established the limits and restrictions with assumptions that must be checked for realism.

Determining the previous constraints logically facilitates the process of dealing with them peacefully.

#### **2- The Six Thinking Hats:**

This technology helps people think creatively when faced with critical decisions. These hats are:

White hat: related to information and data, so that the owner of this hat focuses on gathering the information required for the decision.

The red hat: It is concerned with feelings, intuition, and emotions, so that the owner of this hat focuses on feelings and sensations without the need to justify them.

Black hat: concerned with warning and critical judgment, the owner of this hat focuses on avoiding making silly mistakes.

Yellow Hat: It is concerned with optimism and positive attitudes. The owner of this hat focuses on the benefits and ways of success of ideas.

Green Hat: It is concerned with creative effort and the search for new ideas. The owner of this hat focuses on encouraging new ideas and alternatives.

Blue hat: concerned with organizing the creative thinking process, the owner of this hat focuses on organizing the thinking process and becoming more productive.

These six hats describe the type of thinking behavior that might be appropriate for generating ideas, driving discussion, and making decisions. (Jane, 1999)

#### **Analyze the results of the study**

- Study methodology: The researcher used the analytical descriptive approach, which is defined as: the approach that does not stop only at describing the collection of data related to the phenomenon, but rather goes beyond it to the limits of investigating its various manifestations and relationships, and analyzes the phenomenon and interprets it in order to reach conclusions in the development and improvement of reality. (Abu Allam, 2011, p. 235)
- Study population and sample: The study population consisted of accountants and auditors in the General Directorate of Education of Al-Qadisiyah, and they numbered (128) accountants and auditors. The study sample was (62), which was chosen randomly.
- The validity of the tool: The validity of the tool was verified by presenting it to a group of arbitrators with specialization and experience, and the observations that I indicated by them on the paragraphs of the tool were taken into account. An agreement percentage (85%) and above was calculated as the validity of the tool, as (4) paragraphs were excluded After that, the tool was applied to an initial survey sample of (25) accountants and auditors for the purpose of clarifying the clarity of the paragraphs and the time period taken.
- After applying the tool to the second survey sample, which amounted to (25) accountants and auditors, the internal consistency (construction validity) was calculated, represented by the correlation of the



paragraph with the degree of the field, as well as the relationship of the paragraph with the degree of a college, and the relationship of the field degree with the total degree, using the Pearson correlation coefficient.

- Stability of the tool: The stability of the tool was verified by using the Cronbach alpha equation, as the value of the stability coefficient was (81.54), which is a positive and high value as indicated by (Abu Allam, 2011, p. 489).
- The tool in its final form: The tool became in its final form consisting of (33) paragraphs distributed over two areas: questions related to the manager (20), and questions related to accountants and auditors (13).
- Statistical treatments: To achieve the aim of the study, the researcher used the arithmetic

means, standard deviations, and the (T) test to examine the hypothesis of the study and to identify the significance of the differences between the values of the arithmetic means.

- Distribution of the study tool: The study tool was distributed by the researcher to the study sample, and retrieved, as (75) questionnaires were distributed, (67) were retrieved, and (5) questionnaires were excluded, due to the incompleteness of the answer, and (62) questionnaires remained valid for analysis, which constituted the study sample.

### SHOW RESULTS

To answer the research questions, the answer was analyzed and it was for the first field according to Table No. (1), as the arithmetic mean and standard deviation were calculated as follows:

Table No. (1) The answers to the arithmetic averages were arranged in ascending order

| T  | Paragraph   | average | deviation |
|----|---|---------|-----------|
| 1  | .The director has an academic and professional qualification  | 4.87    | 0.393     |
| 2  | .The manager has the ability to innovate in developing work   | 4.85    | 0.479     |
| 3  | The manager makes some amendments suggested by others to the decision if .necessary   | 4.84    | 0.368     |
| 4  | The director holds regular meetings with accountants and auditors to address problems .in the organization and take corrective measures | 4.83    | 0.377     |
| 5  | .The manager plans every action before it is carried out  | 4.75    | 0.592     |
| 6  | The manager makes supervisory visits to improve the performance of accountants and .auditors and follow up on their work                | 4.58    | 0.654     |
| 7  | The director holds sessions with accountants and auditors to confront and resolve .crises   | 4.46    | 0.687     |
| 8  | .The manager communicates with accountants and auditors effectively   | 4.41    | 1,137     |
| 9  | .The manager uses information technology to make a better decision  | 4.35    | 1,472     |
| 10 | .The manager always motivates the accountants and auditors  | 4.32    | 0.694     |
| 11 | .The manager is alone in making decisions on his own  | 4.32    | 0.75      |
| 12 | The manager distributes tasks to accountants and auditors in proportion to their .abilities   | 4.17    | 1,025     |
| 13 | The manager exchanges views with accountants and auditors in the decision-making .process   | 4.13    | 0.836     |
| 14 | .The manager is flexible in his relations with accountants and auditors   | 3.89    | 0.897     |



|      |   |      |       |
|------|---|------|-------|
| 15th | .The manager takes decisions without knowing their results at the level of performance                            | 3.89 | 0.897 |
| 16   | The manager has the ability to handle critical cases  | 3.71 | 1,265 |
| 17   | The manager works to provide an environment conducive to development and .creativity                              | 3.71 | 1,265 |
| 18   | The director follows up academic research and benefits from its results in solving .problems and making decisions | 3.61 | 1,136 |
| 19   | .The manager considers the consultative solution to problems a waste of time                                      | 3.61 | 1,136 |
| 20   | The manager allocates time to listen to the problems of accountants and auditors and .help them                   | 2.88 | 0.794 |

The table indicates that the manager should Possesses an academic and professional qualification. In order to be able to manage the participatory relationship with accountants and auditors, after the paragraph "The manager possesses an academic and professional qualification" was obtained with the highest arithmetic average of " 4.87 ", while the paragraph " The manager allocates time to listen to the problems of

accountants and auditors and assist them." The lowest arithmetic mean is " 2.88."

With regard to their answers to the second field, which is related to accountants and auditors, the researcher extracted the arithmetic mean and standard deviation, as their answers were according to Table No. (2) and as follows:

Table No. (2) The answers to the arithmetic averages were arranged in ascending order

| T  | Paragraph   | SMA  | standard deviation |
|----|---|------|--------------------|
| 1  | .Turn to the manager when I encounter an intractable problem                                    | 4.87 | 0.39               |
| 2  | .Participate in solving problems and making decisions in the organization                       | 4.82 | 0.393              |
| 3  | .I communicate directly with the manager  | 4.75 | 0.59               |
| 4  | I feel comfortable talking to the manager about my affairs and problems within the organization | 4.53 | 0.717              |
| 5  | .Exchange opinions with others  | 4.46 | 0.68               |
| 6  | I take creative initiatives   | 4.41 | 1.14               |
| 7  | .I feel job satisfaction in my workplace  | 4.33 | 1.47               |
| 8  | .I solve the problems that I face in accounts and auditing                                      | 4.3  | 0.75               |
| 9  | .I implement the decisions that I contribute to   | 4.17 | 1.02               |
| 10 | I know my rights well as an accountant and auditor in the institution in which I .work          | 4.12 | 0.83               |
| 11 | .I know my duties and the limits of my work well in the institution in which I work             | 3.89 | 0.89               |
| 12 | .I feel self-confident in the organization in which I work                                      | 3.71 | 1.26               |
| 13 | Participate in training courses   | 3.57 | 1.15               |

Table No. (2) indicates that the accountant or auditor turns to the manager in the event that he encounters a problem that requires intervention on the part of the manager, according to what was stated in the

paragraph " Resort to the manager when I face an intractable problem. " Which achieved the highest average of " 4.87 " while the paragraph came " I participate in training courses" with the lowest





arithmetic mean of " 3.57 ". The researcher interprets this result as a clear indication that the accountant or auditor does not seriously participate in the courses held by the institution in which he works.

### CONCLUSIONS

The researcher reached a set of conclusions, the most important of which are the following:

1. It was found that some managers do not possess the academic qualifications, professional experience, and sufficient management skills.
2. Lack of interest of some managers in improving managerial and professional skills and participation in developmental courses.
3. There is a gap between some managers on the one hand and accountants and auditors on the other.
4. It turned out that the managers did not use the incentive method necessary for accountants and auditors to increase their provision of administrative service.
5. Non-participation of accountants and auditors in some administrative decisions and marginalization of their role by managers.
6. Few training courses for accountants and auditors.

### RECOMMENDATIONS

The researcher reached a set of recommendations, the most important of which are the following:

1. Issuing laws and following them up by the Ministry of Education to select general managers according to academic qualifications, professional experience, and administrative skills, and subjecting them to specialized training courses.
2. Managers develop themselves, improve their skills, follow up on administrative developments and scientific research, and participate in training courses on an ongoing basis.
3. Strengthening social relations between managers, accountants and auditors, and working on communication more effectively.
4. Motivating accountants and auditors by managers to instill confidence in them, increase their productivity, and provide them with administrative service.
5. The manager should intensify his meetings with the accountants and auditors and not give his opinion first until the accountants and auditors have finished presenting their views

and points of view, because the early opinion of the manager may affect their opinions.

6. Giving a role to accountants and auditors to benefit from their skills and experience with regard to some types of administrative decisions, as a good decision is taken through collective decisions and is better than individual decisions.
7. Training accountants and auditors according to modern administrative and accounting methods.

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