



THE ROLE OF FINANCIAL ACCOUNTING STANDARDS IN REDUCING THE EFFECTS OF CRISES AND DISASTERS (CORONA PANDEMIC) ON FINANCIAL REPORTS (CASE STUDY OF SOME PUBLIC SECTOR INSTITUTIONS 2020 AD)

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Article history:	Abstract:
Received: 28 th June 2024 Accepted: 26 th July 2024	The investigation intended to know the importance of financial accounting standards in decreasing the effects of disasters and crises (Corona pandemic) on financial statements in institutions by utilizing them in the public sector. The researcher employed the descriptive analytical method to describe the phenomenon under investigation, as well as the questionnaire to collect the findings of the analytical study, along with the statistical analysis software. Among the most significant findings of the researcher is the lack of legitimacy of the information published in financial accounting and control reports, this information has a flaw that causes the failure to apply accounting rules in public sector institutions, as a result, there are numerous crises and disasters that are difficult to address later. According to the intended plans, there is a lack of productivity due to the lack of qualification and training for employees, and there are no definitive rules regarding the evaluation of employees, this negatively affects their productivity. No modern specializations exist to correct mistakes or Deviations at the time and address them in the most effective way possible at the appropriate time. The researcher suggests that the proper way to select workers is to consider the plans already in place and the CV, which must have the required abilities, to employ workers based on their scientific and practical qualifications, and to reduce the frequency of crises and disasters that institutions are susceptible to during the course of employment. This positively affects the financial reports of transparent nature, which are intended to improve performance, thus achieving the goals of the establishment and providing modern devices that keep pace with development and good tools that assist the internal control system and enhance it to promote the concerned institutions' work and support it
Keywords: Financial accounting standards, financial reports, crises and disasters (for the Corona pandemic)	

INTRODUCTION

Many decision makers in various fields in business organizations have multiple obstacles and emergencies that they didn't consider and may have multiple crises that require them to directly address them and take the necessary steps to avoid them while applying international standards of accounting and their application on the ground. It's clearly understood that the nature of the standards involved in this process precludes the positive effects of crises and disasters on the strategic decision-making process and its methods, as a result, we seek a way to help strategic decision makers overcome the obstacles associated with this pandemic, or the financial reports that they submit to their users, are precluded from being accurate. These accounts represent a supervisory role that assists those involved in international accounting standards in

helping institutions to surmount obstacles and emergencies that may be present, and recommend the necessary actions, if necessary, to correct the course as quickly as possible, in order to avoid the strategic decision maker taking away from their role, and instead taking a more practical approach. The investigation problem:

It manifests in this query: What is the practical impact of financial accounting standards on reducing the effects of disasters and crises in the public sector, specifically after the 2008 financial crisis and the corona pandemic (Covid 19)?

The importance of the study:

Its significance is the importance of the subject, as public sector institutions are considered the fundamental component of the state and are considered paramount to the institutions that help develop and



have a significant association with the process of economic development, which necessitates that their performance be highly effective and the current crises that affect their legitimacy are unrelated to the subject of the report and have no direct association with the purpose of the financial report. What is the importance of accounting standards in this context?

Study objectives:

The most significant role is the potential to create new rules regarding the application of financial accounting principles in these situations and the potential for institutions to achieve a stringent application of these principles and to require all institutions to utilize the principles of qualitative information.

Study hypotheses:

Main hypothesis: There is a statistically significant relationship between the role of financial accounting standards and decision-making in reducing the effects of crises and disasters in public sector institutions.

First sub-hypothesis: There is a statistically significant relationship between the role of financial accounting standards and how to improve overall performance in public sector institutions.

Second sub-hypothesis: There is a statistically significant relationship between the role of financial accounting standards and performance control, which reduces the effects of crises and disasters and improves financial performance in public sector institutions.

Study methodology:

The investigation employs the descriptive analytical method, which describes the phenomenon and analyzes it in depth, including all aspects associated with it. A specific case study of some public sector institutions is presented as an example of this approach (Corona pandemic).

Study limits:

First: Spatial limits: Public sector institutions - Ministry of Finance - Sudanese

Second: Objective limits: The study is limited to the role of financial accounting standards in reducing the effects of crises and disasters (Corona pandemic) on financial reports - a case study of some public sector institutions.

Third: Time limits: The study covers the period from 2019 - 2020 AD.

Study structure:

The investigation comprises the introduction, previous investigations, and four perspectives. The first axis: concerns the theoretical basis of financial accounting standards (concept, purpose, importance), the second axis: concerns the (concept, financial effects) of economic disasters and crises, the third axis: the theoretical framework of financial reports, the fourth axis: concerns the (field study procedures, data analysis, hypothesis testing).

Previous studies:

Study Samia Ibrahim Hussein, 2013, (The impact of applying the International Accounting Standard of Disclosure No. For banks, reducing the risk of credit is paramount.

The investigation examined the effects of applying the International Accounting Disclosure Standard No. (30) for banks in reducing the risk of bank credit. The issue of the study was represented in the fact that the standards for disclosing information in banks had been insufficient in the past, as the following questions were raised: Does compliance with the accounting rules for Islamic banks and the Basel rules help in predicting risk associated with investments? Does following the international standards of accounting for banks and other financial institutions reduce the risk of credit? Does the commitment of banks in Sudan to complying with the disclosure requirements of No. {30} have an effect on the methods, procedures, and means employed to reduce the risk of bank credit? The investigation aims to discuss the concept and varieties of accounting information, and the standard of disclosure associated with banks and other financial institutions similar to the bank, as well as the typical presentation and general disclosure in financial statements. The significance of the study: is in seeking out the methods and techniques that banks can utilize in the Evaluation and Analysis of their credit risks, and how to recognize, reduce and prevent these risks, with special attention to the credit of the bank, its importance, standards, tools, functions and types, and in achieving the goals of the study, the following hypotheses were tested: The adherence to the accounting standard for Islamic financial institutions and the Basel standard helped in predicting the risk of investment. Study findings: The importance of following the Basel standards in order to reduce the risk of bank credit, as well as predicting what will happen in the future in order to avoid what will happen. Implementing the International Disclosure Standard Number {30} leads to a decrease in the risk of bank credit, and commitment to utilizing it most effectively. Study suggestions: Violation of the International Accounting Disclosure Standard No. {30} and utilizing it as intended. The commitment of Sudanese banks to implementing international standards of accounting during the preparation of their financial statements decreases the risk of bank credit. The investigation concerned the methods and procedures that enable banks to utilize them in evaluating, studying and reducing the risk of credit.

Study: Wajdan Ahmed Al-Tayeb Mohammed (2017 AD) Modern trends in internal auditing and its role in enhancing the quality of financial reports, Nilein University, College of Graduate Studies, PhD thesis in Philosophical Theory and Accounting - Unpublished thesis, 2017 AD. The issue of the investigation was



expressed in the degree to which modern trends in internal auditing have an effect on the quality of financial statements in banks? The significance of the study is derived from the successful completion of the scientific endeavors in studying the modern trends in internal auditing, which are both increasing and perpetual. The investigation intended to promote the field of accounting theory in response to the variables of the contemporary business environment, one of the primary features of which is the pursuit of improving the quality of internal documents in the context of financial reports in banks. The investigation examined hypotheses, the most significant of which was that there was a significant relationship between modern trends in internal auditing and the quality of financial reports in the bank. The investigation had several findings, including that the axis of the advisory role of internal auditing is of a high degree, this is attributed to its role in recognizing risks that are in line with the objectives of the process by providing recommendations to all parties involved in the bank. The axis of the confirmatory role of internal auditing is considered to be relatively significant, this is attributed to its role in analyzing the risks associated with the bank and the degree to which it can control these risks via the analysis of its control systems. The investigation resulted in recommendations, including increasing awareness of the importance of internal auditing in banks and its significance to investors and shareholders, as well as educating banks about the value of taking a risk-based approach to risk management and having a comprehensive perspective of the risks associated with internal auditing. The investigation concerned the modern tendencies of internal auditing and its role in enhancing the quality of financial reports, the study determined the degree to which modern trends of internal auditing (Consultative, Confirmatory, Independent of Internal Audit, Governance role, and risk management support) affected the reliability of financial reports in the bank, this assistance was intended for decision makers who presented proposals that would benefit from them in the modern tendencies of internal auditing in the quality of financial reports in the bank.

Study: Thanapon Wimonard at others (2016)

[2]: Excellence in internal auditing and organization (nalsurval) is an empirical study of the financial corruption in Thailand, au-usbe- Journal, vol.9, No2 (2016), P.P 82-100.

The issue of the investigation was that managers believe that the internal audit system focused on excellence will enhance the decision-making process and facilitate the achievement of organizational objectives. The investigation intended to demonstrate the effects of strategic internal auditing on the institutional environment in Thai corporations. The significance of the study is that its findings have both

theoretical and practical implications for researchers and professionals in the field of internal auditing. The investigation utilized survey research followed by a statistical analysis of the hypothesized relationships between variables utilizing ordinary regression and least squares. The investigation revealed that strategic internal auditing has an effect on internal auditing methods. The investigation recommended that future research should be conducted in order to have more accurate and dependable results. This research concurs with the investigator's research on the subject of control and demonstrates its importance in the achievement of effective decision making.

Study: Vla dimir , G. , Shiropkov at Others (2017)

[1]: dmitriin. Litvinov, The purpose of auditing is to attain long-term goals of the business's existence, international Journal of accounting, 2017, Vol.

The issue of the investigation was to assess the strategic audit as a means of achieving long-term objectives in organizations. The investigation intended to investigate the content of strategic auditing as a new form of auditing in Russia. The significance of the study is that its findings are beneficial to the development of audit theory and practice as well as the training of future auditors in related fields. The investigation utilized methods of analysis, synthesis and clarification that various approaches to defining strategic auditing and how it differs from ordinary auditing. The investigation utilized basic principles and methods of management and strategic auditing, as well as procedures by the authors. The investigation concluded that strategic auditing is crucial to the theory and practice of auditing. The investigation recommended additional studies of strategic auditing that would extend the results already obtained to create new investigations and studies. Previous investigations have discussed the significance of standards in one regard and the way to make decisions in another regard, they have failed to address the important aspects that have an effect on the practical aspects of influencing business entities and the degree to which their influence on decisions is significant, such as the 2008 financial crisis - which is man-made and (Covid 19), which is classified as a natural crisis and has financial and economic effects. This investigation explores the potential for a relationship between the effects of crises and global public sector accounting standards in the decision-making process of public sector institutions. It notes that no previous studies have examined the role of financial accounting standards in mitigating the effects of crises or disasters (Corona pandemic). The researcher considered all scientific and practical aspects of the investigation's topic.



The first axis: The theoretical framework of financial accounting standards (concept, objectives, importance)

The concept of accounting standards:

The International Accounting Standards Committee characterized accounting standards as rules that professionals use to guide their efforts and take inspiration from their knowledge, despite the fact that they do not nullify knowledge or effort. They can also be considered a formal description of common professional practices, their purpose is to reduce the difference in expression or practice while in similar situations. Additionally, they are utilized as a general platform to assess the effectiveness and quality of technical endeavors, and to determine the degree to which they are responsible for professional development and the nature of their commitment. (1) International accounting standards are considered a set of rules, principles, models, or general guidelines that are intended to rationalize and direct the practice of accounting and financial auditing or reviewing accounts. Also, they are different from procedures. Accounting standards are typically characterized by general guidance or direction, whereas procedures are intended to specifically apply the general principles of accounting to specific situations. For instance, the auditing standards include: the auditor collecting and evaluating evidence of accounting transactions in order to prepare a report on the financial statements. [2]

Objectives of International Accounting Standards:

This section attempts to study the general importance of understanding the intellectual foundation of financial accounting in Jordan in order to create standards of financial accounting. Also, it specifically aims to demonstrate the necessity of defining the goals of financial accounting as part of the intellectual framework and the method employed to achieve these goals.

The professional environment and the necessity of Accounting Standards: Institutions are undergoing significant changes in all areas, especially in the field of profit-based businesses, but to different degrees. The alterations in some areas have been significant, and the lack of alterations in areas that are closely associated with them has resulted in a significant imbalance. Perhaps the most notable example of this is the modest increase in the accounting and auditing profession in comparison to other fields. While we recognize that profit-oriented organizations have adopted a different approach, their size has increased significantly, and the relationships between their employees have become more complex than ever before in the history of the Kingdom, we discover that the profession has not changed in a way that is in line with these changes.

The seriousness of the imbalance at the level of change is apparent because the profession has a direct effect on the form and content of the operations, events, and circumstances that affect the financial position and results of the work of these institutions, as well as the communication of these results to the intended recipients. The low rank of the profession has a serious effect, the most significant of which is the lack of faith in the financial information that demonstrates the financial status of these organizations and the results of their efforts. This leads to the tendency of the recipients to be skeptically conservatives and to seek out another way to learn the real financial status of the institution and the results of its efforts. Because of the lack of an easy alternative that is practical and the diversity of users of financial information and the dissimilarity of their interests, it's costly for the country as a whole to rely on practical alternatives. Additionally, the lack of faith in financial information may adversely affect the volume of financial and commercial activity, which in turn affects the national economy as a whole. It's clearly understood that one of the most important ways to develop the profession is to keep up with the increasing popularity of financial accounting standards that specify the methods of measuring the effects of operations, events and circumstances on the financial status of a business and the results of its endeavor and communicate these results to the intended recipients. Many countries have recognized the importance of financial accounting standards, so they've rushed to create these standards in order to base the measurement of the effects of operations, events and circumstances on these standards and to communicate the results to all parties involved.

The only explanation of the Companies Law that is included in the annual financial statements is to satisfy the interests of the rights holders by providing periodic information that facilitates the decision-making process regarding that establishment.

Based on the previous study, we deduce that the Companies Law lacks an explicit rule regarding financial accounting, other laws and regulations pertaining to the subject were also devoid of accounting standards, as they were studying other countries and regulations regarding the subject. Additionally, a set of standards for accounting has not been released yet, whether by a formal organization or a recognized professional organization.

It's obvious that the lack of financial accounting rules has a direct negative effect on the entire national economy.

The significance of international accounting standards: The significance of creating financial accounting standards is apparent when considering the recent



evolution of the national economy towards the establishment of joint stock companies with significant capitalizations and the desire of citizens to participate in these companies. These companies have a separation between the owners of the establishments and the managers of the establishments, this has led to a need for expansion of the scope of financial accounting, specifically with regards to the reporting or communication of information to the shareholders, in order to meet the needs of these shareholders regarding information that is periodic and enables them to assess the performance of the company and make decisions regarding their investments. This increase in development has led to an increased demand for financial accounting standards, as the owner who lacks management is unable to connect the information that reaches him with direct information regarding the conditions of the establishment or its systems, and the quality of the decisions he makes or his evaluation of the management is primarily based on the degree of his confidence in the information on which he bases his decisions.

The necessity of accounting information, and thus the significance of creating accounting standards, is not solely limited to the shareholders who possess. Today's owners aren't the sole category affected by this information.[9]

Today's establishments consistently receive new money from various sources: either as new donations to capital or as loans. It is understood that institutions that require capital operate in environments that have a probability of success or failure that differs.

Those who can provide capital make decisions about investing or lending in specific companies after considering the potential success or failure of these companies and the expected return on their investments or loans. These decisions are made based on the availability of pertinent information that enables the assessment of the potential success of these establishments. As a result, the quality of the decisions made in this regard is dependent on the appropriateness and sufficient Ness of the information available about these establishments, as well as their trustworthiness, all of which contribute to the possibility of taking them as a reliable source of information. As a result, potential investors, current lenders, and potential investors are all affected by the quality and completeness of the information regarding these establishments, this is considered paramount to the process of making investment or loan decisions.

Today, investors, borrowers and other parties involved have a right to know the information regarding the proposed investments, loans and other transactions that are subject to the management's discretion. It's

obvious that a significant portion of the responsibility for ensuring the accessibility and quality of the information associated with the investments of interest to both investors and lenders is delegated to the auditors. In order to fulfill the responsibility of the auditor towards those who utilize the financial statements, he must be open-minded, able to comprehend the information requirements of others, and possessing a highly objective nature in his work. Additionally, he must rely on a set of financial accounting rules that are recognized by a formal body, this will allow him to refer to these rules in regard to the issues or problems he encounters. [12] However, auditors in institutions are unfortunate because they still lack a common financial accounting standard that would allow them to fulfill their duties. This situation has caused accountants to become almost impossible to fulfill their responsibilities, this is a difficult task. It's obvious that auditors in institutions are always prepared to comment on financial statements, when requested, without having to develop formal rules on the basis of which to do so. This has resulted in multiple interpretations that are sometimes conflicting and have led to different conclusions regarding the treatment of similar issues in different ways and have placed them in an ambiguous position if their perspectives differ from the management's perspective on accounting matters.[13]

The second dimension (idea, financial consequences) of economic calamities and disaster:

The definition of economic crisis: An economic crisis is when a country's economy is suddenly declining due to a financial crisis. A financially distressed economy is likely to have a lower GDP, lack of cash, and price increases or decreases due to inflation or economic recession. A financial crisis can also resemble a recession or economic downturn. One cause of economic crises is high unemployment. High unemployment rates can be caused by a financial crisis, or they can be part of the cause, leading to an economic crisis when interest rates increase, and in the event of fixed lending conditions and low consumption, which causes companies to lay off employees in order to surmount the crisis. Natural catastrophes Environmental catastrophes can lead to economic difficulties, as a result of hurricanes, floods, insect outbreaks, and disease outbreaks, these can affect the price of food, and increased prices can lead to a decrease in the general public's spending on discretionary items, which in turn leads to income loss and increases unemployment.

The effects of financial crises:

The cause of this was the presence of multiple factors, including the perfect storm that was developing, the crisis reached its apex when the storm reached its conclusion. financial institutions were offering high-risk



loans (primarily mortgages) to which taxpayers would guarantee the loans.[15]

Despite the fact that the actual cause of the 2008 financial crisis is still being determined, it was the housing market in America that initiated a series of events that led to the following situations, which illustrated the flaws of the financial system. This was followed by the bankruptcy of Lehman Brothers, which had a negative effect on the American and European economies. This prompted a presentation that parceled an official episode of the public's knowledge regarding the potential dangers of banks. It also led to significant disruption throughout the world due to the way the global economy is connected.

Why is it still relevant today?

Despite the fact that ten years have passed since the financial crisis, concerns still exist. The effects of that recession are still felt. The global economic recovery has been below average historically. High-risk loans are being re-established, despite the low default rates, but this could change very easily.

Regulators have stated that the global financial system has evolved since 2008, and that safety measures have been greatly enhanced. As a result, many believe that the global financial system is more powerful today than it was 10 years ago.

Conversely, some still question whether or not this economic crisis can occur again: The short answer is yes, anything is possible. Despite the numerous alterations that have occurred and the new rules that have been established, fundamental issues still have to be addressed.

It's important to note that the financial crisis of 2008 demonstrates the importance of politics. The occurrences of 2008 had a significant impact on the decisions made by legislators, governors, and policy makers several years earlier. From disregarded regulatory mechanisms to the effects of corporate culture, the Great Recession is an era of the past.[15] (Covid-19) is considered the most recent financial and economic catastrophe that has plagued the planet on a large scale, this catastrophe affects all businesses in both the public and private sector. The actual monetary value of this pandemic is approximately \$50 billion for corporations and institutions that are public or private. There are no estimates of the direct and indirect costs of public sector organizations. It's important to recognize that in this context, the transparency and legitimacy of financial information will be lost. As a result, accurate methods must be employed to implement financial accounting standards that lead to the production of reports that are accurate, legitimate

and transparent in order to make decisions. What are the strategies for addressing these direct and indirect effects on the general budget of the public sector in particular? [16]

Third axis: The conceptual framework for financial reporting in the public sector:

The process of making decisions is considered the foundation of the administrative process; this includes all of the management activities and functions, such as controlling, planning, and implementing. When management carries out its function of oversight, it makes decisions that determine the appropriate standards for measuring business results, the necessary alterations to the plan, and the need to correct errors if they occur. Because of the complexity of modern administrative systems in their objectives, there has been an increase in the problems that administrative leaders have encountered, as a result, the need to make decisions that address these problems has increased. As a result, the process of defining administrative leadership as being based on the conscious choice of goals that are automatically responded to, or are direct responses, has been formalized. [18]

The importance of decision-making:

The importance of the decision-making process is illustrated in two aspects: the scientific aspect: The value of the process is illustrated in that it is a successful method of implementing the organization's strategies and goals in a legitimate manner, and it also contributes to the completion of all administrative tasks, from organization, control, planning, and other tasks, in addition to the fact that it embodies the goals and policies, and interprets them, and implements them. It also has a value in that it collects information necessary for administrative tasks using various technology means.[19]

Practical consideration: Decisions help to expose the positions of leaders and expose the factors that exert pressure on decision makers, whether external or internal, this facilitates the process of oversight, and the future becomes more likely. It's important to note that decision-making is a means by which the leaders' capacity to fulfill their duties and perform administrative tasks is assessed.[20]

Deciding on the stage: Before discussing the decision-making stages, it is important to discuss that the number and order of these stages differs from one person to another. The following describes the different stages of this process: First, it's important to understand, define, and study the issue, all of this will help to determine if it's a vital, traditional, or emergency problem. It's important to recognize that a poor diagnosis of the issue may lead to a subsequent malfunction in the following stages. Obtaining information about the problem: by studying it in depth,



finding alternatives and multiple solutions, through research, studying the organization's records, using technological devices, etc. Identifying and evaluating alternative solutions: by first identifying the benefits and drawbacks of each solution, then organizing them according to their potential effectiveness and suitability to address the problem. Selecting the appropriate alternative or solution: considering social, political, ethical, organizational, and psychological components, and following several rules, the most important of which are: its effectiveness. Predicted dangers associated with its utilization. The degree to which it produces the intended benefits and gains. The effects of its implementation. The expense of its implementation. The degree to which it aligns with the organization's goals, principles, and policies. Following up and implementing the decision; this is done in order to identify problems or obstacles and address them, this will help to understand the results, which may necessitate altering the decision, or taking additional decisions in order to implement it, and other procedures [21].

TYPES OF DECISIONS:

Decision types are classified according to several bases, including According to the goal, and are classified as follows: Effective decisions: They depend on a higher level of intellectual understanding; i.e. they are concerned with comprehensive strategic concepts, and have an effective impact.

Ineffective decisions: These are concepts that are partial and lack the necessary effectiveness. According to the institutional function of the organization, which is basic, it is composed of: Employees, who are selected by the organization, are divided into: Deciding about the human element, such as training, wages, and other aspects. Marketing decisions, such as the type of products, advertising methods, market definition, and others. Decisions regarding production, such as the type of machines employed, raw materials, and other matters.[22]

Decisions regarding funding, such as how to split the profits, choose the necessary capital, and so on. According to the importance of the subject and the degree to which it is divided:

Administrative rulings. strategic decisions. operational decisions

The appropriateness of taking them, which are split into: Exceptional decisions. Middle decisions.

According to programming, they are categorized into: programmed decisions. Unplanned decisions.

According to the methods used to take them, they are categorized into: quantitative decisions. descriptive judgments.

According to the specifics of how they were taken, which are as follows: decisions made in the context of risk. Decisions made in environments with absolute

certainty. Decisions made in the context of uncertainty.(23)

The style of administration that involves participation, which are: Participatory decisions. Individual actions.

From the organizational perspective, special decisions are made regarding specific situations or individuals. General judgments that are directed towards undefined situations or individuals. Factors involved in the decision-making process After the previous description of the process, we must discuss some of the factors that affect it, these factors are involved in the decision making process, the process of forming the organization, and the decisions that are made, the most significant of which are: Psychological and personal factors: as they relate to the decision-maker, the manager, and everyone involved in the decision-making process, they are of two types: Psychological factors, which are represented in the psychological environment of the decision-maker, the role of the organization in forming him, and his psychological motivation. The personal nature of the decisionmaker, as he must possess the traits of an administrative leader, such as experience, judgment, the capacity to ignore failed solutions, and the use of good experiences, among other traits. Timing of decision making: While time is crucial to the decision making process, the accurate timing of the announcement of these decisions is of paramount importance, this is especially true of announcing a previous decision that must be canceled.

Also, it's important to consider the perspectives of those involved in the decision regarding it. Participation in the decision-making process: This participation is derived from the organization's style and nature; for example, the typical style in security organizations is the authoritarian style of decision making. Factors associated with the external environment: such as political, economic, technological, cultural, and other factors. Factors related to the internal environment: such as the organization's size, its rules, its human and financial resources, the connections between departments, and others. [24] From the above, it is apparent that the decisions in public institutions are not very different from those in the private sector and have a significant impact on a large portion of the public. As a result, decisions are influenced by the size of the information available in financial reports during disasters, specifically regarding the (Covid-19) disaster that has directly affected all economic activities. Many experts have suggested that the levels of general performance and decisions made in this context are derived from the adherence to accounting standards and their rigorous implementation in all sectors, this provides objective information that is factual and relevant in order to improve performance and reduce waste of money and corruption. This research is intended to investigate the potential of financial



accounting standards to reduce the effects of disasters and the effects of (Covid-19) in financial reports by providing accurate information for decision making at different levels in public institutions.

Fourth axis: Field study procedures

In this chapter, the researcher described the procedure and methods employed in this study, including a description of the community's sample and its methodology, the method of creating the tool, the steps taken to ensure its validity and stability, the procedure followed to apply it, and the statistical analysis of the data and results. The subject also involves a description and clarification of the methodology of the study.

Initial: Investigate the community and sample

The study community is the total set of objects that the researcher intends to explore the results of the investigation regarding the studied problem. The original investigation community includes all of the employees of the Ministry of Finance and Economic Planning - Financial Department.

For the study's sample, it was chosen at random from the population of interest, the researcher distributed (50) questionnaires to the targeted individuals from some departments, and (50) individuals responded by returning the instruments after completing all of the

necessary information, which is approximately (100%) of the targeted individuals.

To produce the most accurate results possible, the researcher dedicated himself to diversifying the study population in regards to including:

Individuals of different sexes (male, female).

Individuals of different age groups (under 30, 30-40, 41-50, and more than 50 years).

Individuals with different educational backgrounds (bachelor's, higher diploma, master's, doctorate, fellowship, other).

4- Individuals with different academic specializations (accounting, business administration, economics, banking, information systems, and other).

5- Individuals with different occupations (accountant, financial manager, financial analyst, internal auditor, external auditor, accounts manager, branch manager, and other).

6- People with different levels of experience (less than 5 years, 5-10 years, and more than 10 years).

7- Individuals from different fields (service sector, commercial sector, and other).

8- Individuals that represent different types of ownership of institutions (public sector ownership, solidarity ownership, limited liability ownership, limited partnership ownership, and other).

1- Type:

Table No. (1) shows the frequency distribution of the study sample individuals according to the type variable.

Table No. (1), the frequency distribution of the study sample individuals according to the type variable

Percentage	Number	Type
%38.8	20	Male
%61.2	30	Female
%100.0	50	Total

Source: Prepared by the researcher from the field study, 2020 AD

Table No. (1) shows that the majority of the study sample members are females, as their number reached (30) individuals, representing (61.20%) of the total sample, while the number of males was (20) individuals, representing (38.8%) of the total sample.

2- Age:

Table No. (2) shows the frequency distribution of the study sample members according to the age variable.

Table No. (2) Frequency distribution of the study sample members according to the age variable

Percentage	Number	Type
%43.8	28	Under 30
%36.3	13	30-40
%12.5	7	41-50
%7.5	2	Over 50
%100.0	50	Total

Source: Prepared by the researcher from the field study, 2020 AD

Table No. (2) demonstrates that the majority of the study's participants are under 30 years of age, as their number is (28) individuals, which represents (43.8%) of the total population, followed by the number of participants from the age group of (30-40) years, who are (13) individuals and have a percentage of (36.3%), then the participants from the age group of (41-50) years, who have a number of (7) individuals and a percentage of (12.5%), and finally the participants from the age group of (50+) years, who have a number of (2) individuals and a percentage of (7.5%).

Educational eligibility:

Table No. (3) illustrates the distribution of the study's participants according to the educational degree variable.

Table No. (3) The distribution of study participants' frequencies by educational level is variable.



Percentage	Number	Academic Qualification
%65.0	24	Bachelor's
%16.3	12	Higher Diploma
%13.8	10	Master's
%1.3	1	PhD
%1.3	1	Fellowship
%2.5	2	Other
%100.0	50	Total

Source: The research was conducted by the researcher from the field study, 2020 AD

It's obvious from the Table No. (3) that the majority of the study's participants are bachelor's degree holders, with their number increasing to (24) individuals, representing (65.0%), and the sample included (12) individuals, representing (16.3%) of the higher degree holders. The sample also included (10) individuals, which represents (13.8%) of the total population with a master's degree. The sample included (2) individuals, which represents (2.5%) of the total population with other academic interests. The sample included one individual, which (1.3%) of the total population with a doctorate degree had. The sample had one participant, who represented (1.3%) of the total number of students with a fellowship.

4- Scientific specialization: Table No. (4) illustrates the distribution of the study's participants according to the specialization variable that describes scientific specialization.

Table No. (4)

Frequency distribution of the study sample members according to the scientific specialization variable

Percentage	Number	Scientific Specialization
%76.3	36	Accounting
%12.5	7	Business Administration
%1.3	1	Economics
%1.3	1	Banking
%2.5	2	Information Systems
%6.3	3	Other
%100.0	50	Total

Source: The researcher's prepared statement from the field study, 2020.

Table No. (4) demonstrates that the majority of the study's participants specialize in scientific fields, as the number of participants specializing in scientific fields is (36) individuals, which represents (76.3%). The investigation's sample also included (7) individuals, which represents (12.5%) of business administration specialists, and the sample included (3) individuals, which represents (9.6%) of the other scientific specializations. The sample included (2) individuals, which represents (2.5%) of all information system specialists, and the sample included one individual, which represents (1.3%) of all economic specialists, and the sample included one individual, which represents (1.3%) of all banking specialists.

Job position:

Table No. (5) illustrates the distribution of the study's participants according to their job position.\.

Table No. (5)

Frequency distribution of the study sample members according to the job position variable

Percentage	Number	Job Title
%43.5	25	Accountant
%1.3	1	Financial Manager
%1.3	1	Financial Analyst
%15.0	5	Internal Auditor
%8.8	3	External Auditor
%1.3	1	Account Manager
%3.8	2	Branch Manager
%25.0	11	Other
%100.0	50	Total

Source:

the researcher from the field study, 2020 AD

Prepared by



It's obvious from the Table No. (5) that the majority of the study's participants are accountants, as their number in the sample is 25, and (43.5%) of the participants have other occupations, their number in the sample is 11, and (25.0%) of the participants have other occupations, their number in the sample is 3, and (1.3%) of the participants have other occupations.

6- Years of experience:

Table No. (6) shows the frequency distribution of the study sample members according to the variable of years of experience.

Table No. (6) Frequency distribution of the study sample members according to the variable of years of experience

Percentage	Number	Years of Experience
%41.3	23	Less than 5 years
%21.3	9	5-10 years
%37.5	18	More than 10 years
%100.0	50	Total

Source: Prepared by the researcher from the field study, 2020 AD

It's obvious from the Table No. (6) that the majority of the study's participants have less than (5) years of experience, as their number in the sample was (23) individuals and a percentage of (41.3%), then in second place, the participants who have more than (10) years of experience, as their number was (18) individuals and a percentage of (37.5%), and finally, the participants who have experienced from (5-10) years, as their number was (9) individuals and a percentage of (21.3%).

Second: Study instrument

The research tool is the instrument used by the researcher to gather the necessary information about the phenomenon that is the subject of the study. There are multiple instruments used in scientific research to collect the information and data necessary for the study, and the researcher relied on the questionnaire as the primary tool for collecting information from the study population, this tool has benefits, including:

- 1- It can be employed to acquire information about several individuals.
- 2- Its inexpensive nature and simple application.
- 3- The ease of formulating phrases and writing words.
- 4- It reduces the respondent's time and gives him the opportunity to consider.
- 5- respondents feel permitted to share their opinions that others will not support.

Questionnaire's Descriptive Question

A letter was attached to the survey questionnaire that the respondent was supposed to read, this letter explained the purpose of the study, the goals of the study and the methods of conducting the survey. The questionnaire had two primary components:

Section One: It contained statements pertaining to the personal data of the participants in the study, this portion of the statement includes information regarding gender, age, academic degree, specialization in academic fields, job position, years of experience, the

sector in which the organization is involved, and the type of ownership of the organization.

Section Two: This section contains (15) statements. The sample members were asked to describe their response to the statements in a five-point scale that comprised of five different levels (strongly agree, agree, neutral, disagree, and strongly disagree). These statements were distributed across the three hypotheses in a ratio of (5) statements for each hypothesis.

Third: The stability and validity of the research tool.

Apparent authenticity and legitimacy

To ensure the perceived legitimacy of the questionnaire and the validity of its phrases in terms of description and clarity, the researcher demonstrated the questionnaire's phrases to a number of academic judges and specialists in the field of study. After the questionnaire was completed by the arbiter, some alterations were made to it.

The statistical significance and reliability of the results
The consistency of the test is intended to ensure that the scale will consistently produce the same results if it is employed more than once in similar conditions. Stability also implies that, if a test is applied to a cohort of individuals and their individual scores are documented, then the same test is repeated with the same cohort and the same individual scores, the test is completely stable. Also, stability is considered the degree to which the measurements derived from the test are accurate and consistent. The most common approaches for determining the stability of the scale are:

The half-split method, using the Spearman-Brown equation.

The 2-Alpha-Cronbach equation.

The method of testing and applying the test.

The method of equivalent images.

5- Guttman's formula.



For honesty, it's a measurement that calculates the degree of honesty of the respondents via their responses to a particular scale, the simplest way to calculate this is via the square root of the reliability coefficient, the value of both honesty and reliability is between zero and one. The self-confidence of the questionnaire is indicative of the tool's effectiveness, measuring honesty is knowing the validity of the tool in regards to its intended purpose. The researcher discovered that it had a significant degree of self-awareness using the self-awareness equation:

Honesty = Robust

The researcher calculated the reliability of the scale used in the questionnaire using the half-split method, this method is based on taking apart the responses of the study participant to statements with odd numbers,

then combining the responses to the even statements, and finally calculating the correlation between the two sets of responses, the final step is to calculate the reliability using the Spearman-Brown equation:

$$\text{Reliability coefficient} = \frac{2 \cdot R}{1 + R}$$

Where: (r) is the coefficient of correlation between the answers to the odd-numbered statements and the answers to the even-numbered statements.

To assess the validity and reliability of the questionnaire as described above, the researcher took a sample of (8) individuals from the study population and calculated the reliability of the questionnaire from the sample according to the half-split method. The results were as follows:

Table (7)

Reliability and statistical validity of the survey sample individuals' answers to the questionnaire

Self-honesty coefficient	Reliability coefficient	Hypotheses
0.90	0.81	First - Main
0.93	0.86	First - Sub-
0.89	0.79	Second - Sub-
0.84	0.82	Full Questionnaire

Source: Prepared by the researcher from the field study, 2019 AD

From the results of Table (9), it is evident that all of the stability and validity coefficients associated with the survey participants' responses to the statements pertaining to each of the three hypotheses of study and the entire questionnaire were greater than (50%), and some of them were very close to (100%), which indicates that the questionnaire has a high degree of stability and validity that is associated with the research goals, and that makes the statistical analysis seem legitimate and appropriate.

Fourth: The methods of statistics employed

To accomplish the goals of the study and to verify its hypotheses, the following statistical procedures were employed:

1-Figures with graphs.

The distribution of responses is frequency-based.

3%.

The coefficient of association between two variables, called the Pearson's correlation coefficient.

The equation of Spearman-Brown to calculate the coefficient of stability.

6- Median.

7- Chi-square test to determine if the differences in answers are significant.

To have the most accurate results possible, the statistical program SPSS was employed, which is known as SPSS for Social Sciences, and the Excel program was also utilized to implement the graphical forms necessary in the study.

Fifth: Application of the study tool:

The questionnaire was distributed to the intended study population (50) individuals, and the information and data were recorded by the researcher into tables that were intended for this purpose, the data and information were then converted into numerical variables (5, 4, 3, 2, 1) respectively, and the information was transcribed into following tables, which required a graphical representation.

Table (8) Frequency distribution of the study sample individuals' answers to the statements of the first main hypothesis

Stron gly Disagr ee	Disagr ee	Neutr al	Agree	Stron gly Agree	Article I. Phrases	
1	1	3	20	25	Accounting standards have a direct relationship with the institution's	1

					performance in controlling and rationalizing expenses.	
0	2	2	30	16	Accounting standards have a direct relationship with achieving revenues and ensuring their fulfillment.	2
0	1	2	30	17	Accounting standards have a direct relationship with preventing fraud and manipulation of public funds during crises and disasters in public sector institutions.	3
0	2	3	13	34	Accounting standards have a direct relationship with achieving and ensuring financial and non-financial goals during crises and disasters in public sector institutions.	4
2	2	4	17	25	Accounting standards have a direct relationship with the integrity of financial performance, transparency, and disclosure of information and facts during crises and disasters (Corona pandemic).	5

Source: Prepared by the researcher from the field study, 2020 AD

Table (9), frequency distribution of the study sample members' answers to the statements of the first sub-hypothesis:

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Article I. Phrases	
0	1	5	23	21	Accounting standards play an important role in ensuring the efficiency of the control system in public sector institutions during crises and disasters.	1
1	2	3	20	24	Accounting standards play an important role in ensuring compliance with the application of financial regulations and directives during crises and disasters in public sector institutions.	2
0	2	3	25	20	Accounting standards play an important role in ensuring the implementation of decisions issued by senior management during crises and disasters in public sector institutions.	3
1	1	1	25	22	Accounting standards play an important role in preserving assets by evaluating, monitoring and disclosing them during crises and disasters in public sector institutions.	4
0	1	3	24	22	Accounting standards play an important role in ensuring compliance with the state's general budget plan during crises and disasters in public sector institutions.	5

Table (10) Frequency distribution of the study sample members' answers to the statements of the second sub-hypothesis:

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Phrases	
0	3	2	25	20	Accounting standards play an important role in making sound decisions to improve performance	1

					and tighten control to prevent waste of funds and corruption during crises and disasters in public sector institutions	
2	1	0	23	24	Accounting standards play an important role in making decisions that are in line with emerging circumstances during crises and disasters in public sector institutions.	2
0	1	3	20	26	Accounting standards play an important role in making decisions based on accurate and reliable information during crises and disasters in public sector institutions.	3
0	1	2	23	24	Accounting standards play an important role in making decisions to preserve the state's public assets during crises and disasters in public sector institutions.	4
0	1	4	20	25	Accounting standards play an important role in making decisions that take into account urgent national issues and urgent environmental issues during crises and disasters in public sector institutions.	5

Source: Prepared by the researcher from the field study, 2020 AD

2 Testing the validity of the hypotheses

To answer the study questions and verify its hypotheses, the median will be calculated for each statement of the questionnaire that shows the opinions of the study sample regarding the role of financial accounting standards in reducing the effects of crises and disasters (Corona pandemic) on financial reports, where a score of (5) was given as a weight for each answer "Strongly agree", a score of (4) as a weight for each answer "Agree", a score of (3) as a weight for each answer "Neutral", a score of (2) as a weight for each answer "Disagree", and a score of (1) as a weight for each answer "Strongly disagree". All of the above, in accordance with the requirements of statistical analysis, is to convert nominal variables into quantitative variables, after which the chi-square test will be employed to assess the significance of the differences between the study participants' responses to the statements of each hypothesis.

Discussing the results of the primary hypothesis:

The first theory of the investigation's hypotheses is that of:

A significant correlation exists between the application of accounting standards and improved financial performance during disasters and crises in the public sector.

To verify the legitimacy of this hypothesis, the direction of the opinions of the study's participants regarding each of the statements pertaining to the first hypothesis must be known, the average of the responses of the study's participants to each statement must then be calculated. The median is one of the most common measures of central tendency that is used to describe a phenomenon and represent the middle of all of the responses after organizing the responses in either ascending or descending order, as in the following table.

Table No.(11)

The average of the study participants' responses to the statements of the first primary hypothesis.

Interpretation	The mediator	Phrases	ت
Agree	4	Accounting standards have a direct relationship with the institution's performance in controlling and rationalizing expenses.	1
Agree	4	Accounting standards have a direct relationship with achieving revenues and ensuring their fulfillment.	2
Agree	4	Accounting standards have a direct relationship with preventing fraud and manipulation of public funds during crises and disasters in public sector institutions.	3

Strongly Agree	5	Accounting standards have a direct relationship with achieving financial and non-financial goals and ensuring them during crises and disasters in public sector institutions.	4
Agree	4	Accounting standards have a direct relationship with the integrity of financial performance, transparency, and disclosure of information and facts during crises and disasters (Corona pandemic).	5
Agree	4	All phrases	

Source: Prepared by the researcher from the field study, 2019 AD

- The median value of the study sample members' answers to all statements of the first hypothesis was (4), and this value means that the majority of the study sample members agree with what was stated in the statements of the first hypothesis

Table No. (12)

Results of the Chi-square test for the significance of the differences for the answers to the statements of the first main hypothesis

Percentage	Number	Answer
%40.6	112	Strongly Agree
%44.2	116	Agree
%11.3	13	Neutral
%3.1	7	Disagree
%1.0	2	Strongly Disagree
%100.0	250	Total

Source: Prepared by the researcher from the field study, 2020 AD

From the above, we can deduce that the first theory of the study, which proposed that there was a significant relationship between the application of accounting rules and increased financial performance during crises and disasters in public sector institutions, has been proven.

Presentation and discussion of the first sub-hypothesis's results:

The second theory of the study's hypotheses states that:

There is a significant relationship between the implementation of financial accounting standards and the control of financial performance during disasters and crises in the public sector.

To verify the validity of this hypothesis, the direction of the opinions of the study's participants regarding each of the statements pertaining to the second hypothesis must be known, and the average of the responses of the study's participants to each statement and then to the statements combined is determined, and the average is one of the most common measures of central tendency that is employed to describe a phenomenon and represent the answer that mediates all of the answers after organizing them in ascending or descending order, as in the following table:

Table No. (14) Median of the answers of the study sample members to the statements of the first sub-hypothesis:

Interpretation	The mediator	Phrases	no
Agree	4	Accounting standards play an important role in ensuring the efficiency of the control system in public sector institutions during crises and disasters.	1
Agree	4	Accounting standards play an important role in ensuring compliance with the application of financial regulations and directives during crises and disasters in public sector institutions.	2
Agree	4	Accounting standards play an important role in ensuring the implementation of decisions issued by senior management during crises and disasters in public sector institutions.	3

Agree	4	Accounting standards play an important role in preserving assets by evaluating, monitoring and disclosing them during crises and disasters in public sector institutions.	4
Agree	4	Accounting standards play an important role in ensuring compliance with the state's general budget plan during crises and disasters in public sector institutions.	5
Agree	4	All Phrases	

Source: Prepared by the researcher from the field study, 2020 AD

• The median value of the study sample members' answers to all statements of the first sub-hypothesis was: (4), and this value means that the majority of the study sample members agree with what was stated in the statements of the first sub-hypothesis.

Table No. (15) Results of the Chi-square test for the significance of the differences for the answers to the statements of the first sub-hypothesis:

chi-square value	Degree of freedom	Phrases	ت
69.13	4	Accounting standards play an important role in ensuring the efficiency of the control system in public sector institutions during crises and disasters.	1
24.70	3	Accounting standards play an important role in ensuring compliance with the application of financial regulations and directives during crises and disasters in public sector institutions.	2
59.38	4	Accounting standards play an important role in ensuring the implementation of decisions issued by senior management during crises and disasters in public sector institutions.	3
43.30	3	Accounting standards play an important role in preserving assets by evaluating, monitoring and disclosing them during crises and disasters in public sector institutions.	4
82.50	4	Accounting standards play an important role in ensuring compliance with the state's general budget plan during crises and disasters in public sector institutions.	5

Source: Prepared by the researcher from the field study, 2020 AD

From the above, we noticed that the hypothesis of the second study was achieved for each of the related phrases, and to verify the validity of the hypothesis in general for all phrases, and since the phrases of the first hypothesis number (5) phrases and for each of them there are (50) answers, this means that the total number of answers of the study sample members to all phrases of the second hypothesis will be (250) answers, and the answers of the study sample members to the phrases of the first sub-hypothesis can be summarized: in Table No. (16) below:

Table No. (16)

Frequency distribution of the answers of the study sample members to all phrases of the first hypothesis:

Percentage	Number	Answer
%31.9	85	Strongly Agree
%48.2	101	Agree
%15.7	50	Neutral
%3.3	12	Disagree
%0.8	2	Strongly Disagree
%100.0	250	Total

Source: The research was conducted by the researcher from the field study, 2020 AD

From the above, we can deduce that the hypothesis of the first sub-study, which stated that: "There is a significant relationship between the implementation of financial accounting standards and the control of financial performance during crises and disasters in public sector institutions" has been attained.

The discussion of the results of the second sub-hypothesis:

The third hypothesis of the study is that of:

A significant correlation exists between the application of financial accounting standards and the decision to reduce the effects of crises and disasters in public sector institutions.

To verify the validity of this hypothesis, the direction of the opinions of the study's participants regarding each of the statements pertaining to the second sub-hypothesis should be known, the average of the participants' responses to each statement should be determined, and the average is one of the most common measures of central tendency employed to describe a phenomenon and represents the answer that mediates all of the responses after organizing them in ascending or descending order, as in the following table:

Table No. (17), the median of the answers of the study sample members to the statements of the third hypothesis

Interpretation	The mediator	Phrases	No.
Agree	4	Accounting standards play an important role in making sound decisions to improve performance and tighten control to prevent waste of funds and corruption during crises and disasters in public sector institutions	1
Agree	4	Accounting standards play an important role in making decisions that are in line with emerging circumstances during crises and disasters in public sector institutions.	2
Agree	4	Accounting standards play an important role in making decisions based on accurate and reliable information during crises and disasters in public sector institutions.	3
Agree	4	Accounting standards play an important role in making decisions to preserve the state's public assets during crises and disasters in public sector institutions.	4
Agree	4	Accounting standards play an important role in making decisions that take into account urgent national issues and urgent environmental issues during crises and disasters in public sector institutions.	5
Agree	4	All phrases	

Source: Prepared by the researcher from the field study, 2020 AD

• The median value of the study sample members' answers to all statements of the second sub-hypothesis was: (4), and this value means that the majority of the study sample members agree with what was stated in the statements of the second sub-hypothesis.

Table No. (18)

Results of the Chi-square test for the significance of the differences for the answers to the statements of the second sub-hypothesis:

chi-square value	Degree of freedom	Phrases	No
44.30	3	Accounting standards play an important role in making sound decisions to improve performance and tighten control to prevent waste of funds and corruption during crises and disasters in public sector institutions	1
52.88	4	Accounting standards play an important role in making decisions that are in line with emerging circumstances during crises and disasters in public sector institutions.	2
34.10	3	Accounting standards play an important role in making decisions based on accurate and reliable information during crises and disasters in public sector institutions.	3
53.70	3	Accounting standards play an important role in making decisions to preserve the state's public assets during crises and disasters in public sector institutions.	4

83.38	4	Accounting standards play an important role in making decisions that take into account urgent national issues and urgent environmental issues during crises and disasters in public sector institutions.	5
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Source: Prepared by the researcher from the field study, 2020 AD

From the aforementioned, we observed that the hypothesis of the second sub-study was achieved for each of the associated phrases, to verify the validity of the hypothesis across all phrases, and since the number of associated hypotheses is (5), the total number of responses of the study participants to all of the third hypothesis is (250) responses, and the responses of the study participants to the associated hypotheses can be summarized in Table No. (22) below:

Table No. (19)

Frequency distribution of the answers of the study sample members to all phrases of the third hypothesis

Percentage	Number	Answer
%39.9	94	Strongly Agree
%43.3	105	Agree
%13.6	34	Neutral
%2.6	13	Disagree
%0.6	4	Strongly Disagree
%100.0	250	Total

Source: Prepared by the researcher from the field study, 2020 AD

From the above, we conclude that the hypothesis of the second sub-study, which stated that: "A statistically significant relationship between the application of financial accounting standards and decisions to reduce the effects of crises and disasters in public sector institutions" has been achieved.

The results of the achievement of the three study hypotheses can be summarized in Table (23) below:

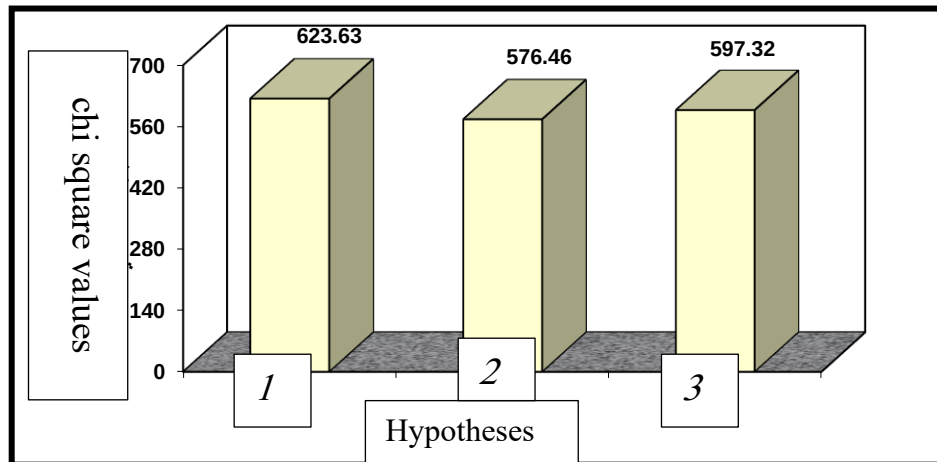
Table (20)

Summary of the results of the achievement of the study hypotheses

chi square value	Hypotheses	No.
623.63	There is a statistically significant relationship between the application of accounting standards and improving financial performance during crises and disasters in public sector institutions	1
576.46	There is a statistically significant relationship between the application of financial accounting standards and control of financial performance during crises and disasters in public sector institutions	2
597.32	There is a statistically significant relationship between the application of financial accounting standards and decisions to reduce the effects of crises and disasters in public sector institutions	3

Source: Prepared by the researcher from the field study, 2020

Figure No. (1)
Summary of the results of verifying the study hypotheses



Source: Prepared by the researcher from the field study, Excel program, 2020 AD

It is evident from Table (23) and Figure (1) and the values of the Chi-square test for the significance of the differences between the members of the study sample's responses to statements pertaining to all of the study hypotheses that the first of the study hypotheses was based on the largest value of the Chi-square of (623.63), followed by the achievement of the second sub-hypothesis in second place based on the second largest value of the Chi-square test of (597.32), and finally the first sub-hypothesis was achieved in third place based on the third largest value of the Chi-square of (576.46).

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