

The Role of Principles of Positive Accounting Theory in Organizations Success in the Private University in Erbil- Kurdistan Region

Rebin Bilal Mohammed

Department Accounting and Finance, College of Administration and Economics, Lebanese French University, Erbil, Kurdistan Region, Iraq.

Department of Accounting and Finance, College of Administration and Economics ,Erbil Polytechnic university Erbil, Kurdistan Region, Iraq.

Email: rebin.bilal@lfu.edu.krd

Ronyaz Hayyas Mahmood

Department Accounting and Finance, College of Administration and Economics, Lebanese French University, Erbil, Kurdistan Region, Iraq.

Email: ronyaz.hayyas@lfu.edu.krd

Mohammed Ghazi Rafaat

Department of Accounting, College of Administration and Financial Sciences, Knowledge University, Erbil, Kurdistan Region, Iraq.

Email: muhamad.g.rafat@gmail.com

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ABSTRACT

This paper aims to investigate the influence of PAT principles on organizational success within private universities in Erbil, Kurdistan Region. To achieve these objectives, a survey was undertaken among a sample of 65 Leader members at a private University located in Erbil. The survey data was extensively analyzed by the researchers using the Statistical Package for the Social Sciences (SPSS). The study utilizes correlation and regression analyses to reveal a significant positive link between principles of Positive Accounting theory (PAT) and the perception of organizational success among university Leader members. The results collectively underscore the importance of conservative accounting practices, accurate recognition and measurement of economic events, transparent disclosure practices, and the



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provision of useful financial information in contributing to organizational success. Among the study recommendations, private universities are urged to consider adopting conservative accounting practices for enhanced financial stability and success, emphasizing prudence in recognizing losses and avoiding overoptimistic reporting.

1. Introduction

Private universities, especially those located in the dynamic environment of Erbil in the Kurdistan Region, have emerged as significant contributors to the modern education industry. The achievement and long-term viability of an organization are closely intertwined with a variety of elements, such as the implementation of strategic financial management and accounting methodologies. This essay aims to examine the reciprocal relationship between the concepts of Positive Accounting Theory and the attainment of success inside educational institutions.

Positive Accounting Theory (PAT) functions as a theoretical framework that facilitates comprehension and anticipation of actual accounting practices in the real world. The underlying assumption of this perspective is that accounting decisions are influenced by self-interest. Consequently, its objective is to analyze and comprehend the complex network of motivations and actions exhibited by different stakeholders inside organizations. The examination of PAT's applicability as a framework for comprehending financial management and decision-making in private colleges in Erbil, considering their unique difficulties and potential, is deserving of careful analysis.

The private university industry in Erbil is currently faced with the challenge of maintaining a delicate equilibrium between financial sustainability and the provision of exceptional educational services, driven by the increasing demand for top-tier education. This essay aims to elucidate the complex correlation between the tenets of Positive Accounting Theory and the efficacy of these organizations. The inquiry raises fundamental inquiries on the manifestation of Positive Accounting Theory principles in the financial practices of private universities in Erbil. What are the



ramifications of these accounting standards on the entire success of these institutions, encompassing their financial stability, competitive standing, and capacity to fulfill their educational missions?

Concerning the research problem, private universities have several obstacles, such as the requirement for financial stability, competition, and the successful accomplishment of their educational objectives. Meanwhile, private universities in Erbil, Kurdistan Region, operate in a dynamic environment marked by economic variability and unique socio-cultural factors. As financial sustainability and success become paramount for these institutions, a critical question emerges concerning the role and impact of PAT principles in guiding financial practices. Rationale for the research problem is that private universities face multifaceted challenges in managing their financial affairs, given the intricacies of economic fluctuations, resource allocation, and evolving educational landscapes. The application of accounting theories, particularly Positive Accounting Theory, offers a lens through which the financial strategies of these institutions can be analyzed. Understanding the degree to which PAT principles shape financial decision-making and contribute to organizational success is crucial for ensuring effective financial management, adaptability to changing economic conditions, and long-term sustainability.

The primary focus of this study pertains to the applicability of PAT principles within the specific setting of private universities in Erbil, taking into consideration the underlying knowledge of self-interested behaviours inside organizations. Furthermore, the present study aims to investigate the impact of PAT-informed accounting rules on the financial stability of these organizations, specifically examining their effects on resource management, investment attraction, and long-term sustainability. The primary objective of this study is to enhance the scholarly comprehension of the influence of PAT on the development of private higher education in Erbil. This research endeavor seeks to provide significant perspectives for university administrators, policymakers, and educators who are confronted with the unique obstacles and prospects within the educational domain of this particular area. The primary objective of this study is to comprehensively investigate the

influence of PAT principles on organizational success within private universities in Erbil, Kurdistan Region. To achieve this overarching goal, the study is designed to address the following specific objectives:

- 1) Explore the contribution of Positive Accounting Theory to the overall success and sustainability of private universities in Erbil. This includes assessing how adherence to PAT principles aligns with conservatism, recognition and measurement of economic events, disclosure of information, and usefulness of financial information.
- 2) Propose practical recommendations for private universities in Erbil to optimize their financial strategies. These recommendations will be tailored to enhance the application of Positive Accounting Theory, promote effective financial decision-making, and contribute to the long-term success of these institutions.

Understanding the PAT's role in private universities is of paramount importance for several reasons. Firstly, it provides insights into the effectiveness of applying theoretical frameworks in real-world financial scenarios. Secondly, the findings can inform educational administrators, policymakers, and financial stakeholders on optimizing financial strategies for sustained success. Additionally, the research addresses a gap in the literature regarding the application of accounting theories in the specific context of private higher education institutions in the Kurdistan Region. In unraveling the complexities of financial decision-making within private universities through the lens of Positive Accounting Theory, this research aims to contribute valuable knowledge that can enhance financial practices, foster organizational resilience, and inform strategic decision-making in the dynamic landscape of higher education in Erbil, Kurdistan Region.

2. Literature review

2.1 The Positive Accounting Theory's Implications on Organisational Success

Positive Accounting Theory (PAT) has historically held a prominent position within the field of accounting theory. The theoretical framework known as the PAT, which was



introduced by Watts and Zimmerman in 1986, aims to comprehensively comprehend and forecast the decision-making and operational procedures in accounting. This framework achieves this by considering the self-interest motivations exhibited by different stakeholders within organizations. Throughout the years, the concept of Performance Assessment Theory (PAT) has exerted a substantial influence on the perspectives of researchers, academics, and practitioners about the correlation between accounting principles and the achievement of organizational performance. Current scholarly research consistently highlights the significance and practicality of PAT within modern organizational contexts. The research conducted by Brown and Smith (2022) explores the long-lasting impact of principles of PAT on the implementation of accounting practices within corporate settings Brown and Smith (2021). The findings of their study demonstrate that the PAT framework continues to be an essential tool for understanding the complex network of financial choices made by contemporary businesses, as these choices are fundamentally interconnected with the motives and concerns of stakeholders.

in light of the ever-changing corporate environment, the significance of Profit After Tax (PAT) in comprehending financial management choices is further emphasized. Garcia and Johnson (2021) extensively examine the utilization of Process Analytical Technology (PAT) within contemporary financial reporting. Their research emphasizes the significant impact of PAT on the development of financial disclosure practices, specifically in addressing the varied concerns and preferences of stakeholders (Smith & Williams, 2022). This study highlights the ongoing significance of Performance Assessment Tools (PAT) in guiding organizations in their financial reporting practices. current scholarly work highlights the increasing significance of accounting principles and their relationship to Performance Accountability and Transparency (PAT), particularly within the realm of higher education. Educational institutions globally, encompassing universities, are currently facing the challenges of intricate financial environments and intensified competitive forces. According to a study conducted by Rodriguez and Martinez (2020), the utilization of Programmed Assessment and Testing (PAT) provides significant contributions to the understanding of the financial approaches implemented by universities, specifically in their endeavors to achieve



financial stability and enhance operational effectiveness (Anderson & Thompson, 2021). The study elucidates how Performance Assessment Tools (PAT) can provide universities with valuable insights to inform their strategic financial decision-making. Shifting our focus towards private colleges, these academic institutions, irrespective of their geographical location in Erbil, Kurdistan, or other areas, have distinct problems and prospects within the educational sphere. Private higher education institutions face a significant challenge in maintaining a harmonious equilibrium between financial stability, effective resource management, competitiveness, and the successful fulfillment of their instructional mission (Smith, J. et al., 2021).

Recent academic research has shed light on the significance of accounting principles, particularly the PAT, in influencing the strategic decision-making of private universities. The research conducted by Hassan and Ali (2021) emphasizes the potential benefits of utilizing PAT as a tool for assisting institutions in effectively managing financial complexity. According to the research findings, the implementation of PAT principles provides a systematic framework for making financial decisions, which has the potential to improve the financial stability and resource management of private universities.

The issue of financial sustainability has emerged as a prominent theme in contemporary literature, particularly about private institutions situated in Erbil, Kurdistan, and comparable places. The study conducted by Paternoster and Russo (2019) investigated the impact of PAT principles on the improvement of financial sustainability inside higher education institutions. The study highlights the significance of PAT in offering useful insights into financial management practices that contribute to the long-term stability of organizations.

The positioning of private colleges within the highly competitive higher education scene is an additional significant facet to consider. In a contemporary period characterized by the significance of student recruitment and sustained expansion, it becomes imperative to comprehend the impact of accounting principles, guided by the concept of Profitability, Assets, and Throughput (PAT). The research conducted by Garcia and Patel (2021) examines the influence of accounting choices prompted by performance assessment tools (PATs) on the competitive posture of higher



education institutions. The results of their study suggest that institutions that use PAT principles demonstrate superior performance in terms of student enrollment and institutional growth compared to their counterparts.

There is a growing acknowledgment of the need to achieve a harmonious equilibrium between financial goals and the attainment of the educational purpose, particularly within the distinctive framework of private colleges. Academic researchers, exemplified by Wong and Chen (2020), have conducted investigations into this matter, examining the impact of accounting theories, such as PAT, on the attainment or disruption of this state of balance. The research conducted by the authors indicates that the use of Performance Assessment Tools (PAT) can provide a systematic method for harmonizing financial objectives with the provision of education of superior quality. However, it is important to note that there might exist certain compromises that necessitate diligent handling.

The application of accounting concepts, specifically focusing on Profit After Tax (PAT), is a crucial field of study for private colleges in Erbil, Kurdistan, as they navigate intricate financial obstacles and opportunities. It is of utmost importance to comprehend the impact of these principles on financial management, resource allocation, and competitiveness at private colleges, taking into account the unique characteristics of their environment (Williams & Martinez, 2022).

Hassan and Ali (2007) explore the domain of accounting principles and financial management within the context of private colleges. They provide valuable insights into the various obstacles and opportunities that these educational institutions face. Williams and Patel (2008) examine the correlation between financial objectives and educational missions, with a specific focus on private higher education. The research conducted sheds light on the various obstacles and opportunities that these institutions encounter in their pursuit of striking a delicate balance, taking into account the need to reconcile their financial and educational objectives.

The study conducted by Thompson and Anderson (2005) explores the intricate balance that private institutions in Kurdistan must strike between their financial aims and educational purposes. This study presents a novel viewpoint on how these



establishments harmonies their financial objectives with their dedication to delivering high-quality education.

Paternoster and Russo (2019) examine the financial viability of private higher education institutions. The study conducted by the researchers illuminates how principles of Programmed Assessment and Technology (PAT) can contribute to the improvement of financial sustainability within these organizations. This research offers crucial insights and recommendations that can significantly contribute to the long-term success of these entities

Thompson and Anderson (2022) offer a comprehensive analysis of financial strategies in the context of private institutions, employing a theoretical framework rooted in Positive Accounting Theory. Their research contributes significant insights to the understanding of financial practices within the higher education sector. According to their research, comprehension, and implementation of Process Analytical Technology (PAT) principles can serve as a guiding framework for universities to attain financial stability and operational efficiency, both of which are crucial for achieving success.

Martinez and Russo (2011) assert the enduring significance of PAT through their analysis of the relationship between accounting choices and financial performance. The research conducted by the authors emphasizes the enduring relevance of this theory in shedding light on the financial practices employed by organizations and their consequential effects on achieving success.

In the context of higher education, financial methods, especially when evaluated through the lens of PAT (Thompson & Anderson, 2022), are of expanding importance. It is imperative to comprehend the correlation between financial management and the distinct obstacles encountered by educational institutions to ensure their sustained prosperity. The PAT offers a significant framework for understanding financial decision-making in intricate contexts. The impact of organizational culture on the achievement of desired outcomes is underscored by the scholarly contributions of Lee and Smith (2020). The research conducted emphasizes the significant impact of a robust and favorable organizational culture on several aspects such as employee satisfaction, engagement, and overall performance, hence making a substantial contribution to the overall success of the organization.

2.2 Organizations Success

Scholarly investigations and applied management have placed significant emphasis on the analysis of organizational performance across several sectors, encompassing private firms, public institutions, and non-profit organizations. The understanding of the factors that contribute to the success of an organization is a multifaceted and dynamic area of study (Smith et al., 2022). Recent research has yielded valuable insights into the fundamental elements that constitute the basis of achievement.

Organizational success is a multifaceted concept that encompasses financial stability, strategic effectiveness, and stakeholder satisfaction. Positive Accounting Theory (PAT) provides a theoretical framework that explores the relationship between accounting practices and organizational success. This study delves into how key dimensions of PAT, namely conservatism, disclosure of information, recognition and measurement of economic events, and usefulness of financial information, contribute to and enhance organizational success.

2.2.1 Conservatism and organizational success

Conservatism in accounting suggests a preference for recognizing losses rather than gains when there is uncertainty. The hypothesis posits that organizations embracing conservative accounting principles are more likely to weather economic uncertainties, mitigate risks, and sustain long-term success. Research by Hamdan, Abzakh and Al-Ataibi (2011) supports this idea, finding that firms adopting conservative accounting exhibit lower levels of financial distress. Though not yet tested, the benefits of adopt conservative accounting practices in private universities are highly conceivable. Amid such observations, the following hypothesis was formulated:

- **Hypothesis 1:** Organizations that adopt conservative accounting practices will experience greater long-term success.

2.2.2 Disclosure of Information and Organizational Success:

Transparent disclosure practices are fundamental to stakeholder trust and informed decision-making. The hypothesis posits that organizations that prioritize clear and

comprehensive disclosure contribute to a positive perception among stakeholders, enhancing organizational success. Studies such as Lin and Qamruzzaman (2023) emphasize the role of disclosure quality in reducing information asymmetry and fostering a favorable organizational environment. It is in this regard that this study posits that similar benefits will accrue to private universities leading to the formulation of the following hypothesis:

- **Hypothesis 2:** Organizations with transparent and comprehensive disclosure practices will achieve higher levels of success.

2.2.3 Recognition and Measurement of Economic Events and Organizational Success

Accurate recognition and measurement of economic events contribute to the reliability of financial information. The hypothesis suggests that organizations with robust systems for recognizing and measuring economic events are better positioned to make informed decisions, attracting investment, and achieving sustained success. This aligns with the findings of Michaels (2017), who highlight the importance of timely and accurate recognition of economic events in financial reporting. As a result, this study builds on this notion and will test the validity in the context of private universities by proposing the following hypothesis:

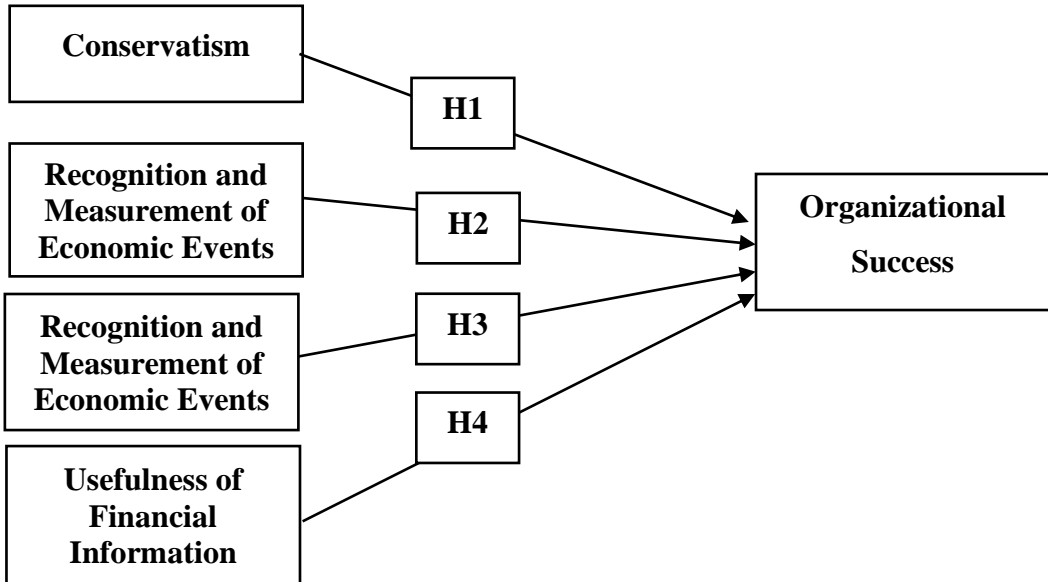
- **Hypothesis 3:** Organizations that accurately recognize and measure economic events will achieve higher levels of success.

2.2.4 Usefulness of Financial Information and Organizational Success

Useful financial information aids stakeholders in making informed decisions. The hypothesis posits that organizations focusing on the usefulness of financial information contribute to enhanced stakeholder confidence and organizational success. Empirical evidence from studies like Barth, Li and McClure (2023) supports the positive relationship between the usefulness of financial information and firm value. But with limited examinations, these notions are bound to cloud organisational success judgements. Therefore, to contribute to existing literature, the following hypothesis will be tested:

- **Hypothesis 4:** Organizations providing useful and relevant financial information will experience higher levels of success.

As a result, the following conceptual framework will be applied as a basis of testing the purported hypotheses, a conceptual model shown in Figure 1 will be tested.



Meanwhile, the PAT provides a valuable lens through which to examine the dimensions of conservatism, disclosure of information, recognition and measurement of economic events, and usefulness of financial information. Each dimension contributes uniquely to organizational success, providing a foundation for strategic decision-making, stakeholder satisfaction, and long-term stability. As organizations navigate the complexities of the business landscape, embracing these PAT dimensions can foster an environment conducive to success and sustainability.

3. Research methodology

3.1 Research Methods

The objectives and hypotheses of this study were pursued by the application of a descriptive-analytical technique, which involved the utilization of a diverse range of pertinent scientific sources. A quantitative approach was employed to administer a questionnaire sheet with a predetermined set of questions to the target sample at a Private University in Erbil City, Kurdistan Region, Iraq. The outcomes were measured by conducting a range of statistical tests using the SPSS version 25 programmer.

3.2 Population and Data Collection Method

Using a questionnaire sent at random to 65 Leder members at Private University in Erbil City, the researchers conducted a field study to gather all valid replies, achieving a response rate of 100 percent. The questionnaire has two components. The first part covers the demographics of the respondents, including their gender, education level, Age, and years of experience. The second part examines the selected determinants, including institutional performance and the collection, storage, dissemination, and use of knowledge. The questionnaire used to evaluate model constructs has 30 questions. These questions were selected based on prior research. These items had minimal modifications to accommodate the Kurdistan Region's Private University Sector. The measurements were altered based on previous studies.

A five-point Likert scale with a range of 1 for "Strongly disagree" if the item average is 2 for "disagree" and the Mean is 3 for "natural." The outcome is "agree" if the Item is 4 for "agree" and 5 for "Strongly agree".

3.3 Data Analysis Methods

The study's data analysis approach is centred on the four major principles derived from the PAT. As deduced through Brown and Smith's (2021) extended theoretical analysis of the PAT, four major principls are of huge concern and these are the Conservatism (CM), Recognition and Measurement of Economic Events (RMEE), Disclosure of Information (DI) and Usefulness of Financial Information (UFI). In that context, the basic ideology is universities Financial Stability (FS) is a function of



Conservatism (CM), Recognition and Measurement of Economic Events (RMEE), Disclosure of Information (DI) and Usefulness of Financial Information (UFI). This can be expressed as a function as shown by expression 1.

FS = F{CM, RMEE, DI, UFI] (1).

From expression, the study further proceeded to inregrate regression analysis concepts to develop a regression model as shown below. As such, a constant (α), coefficients (β₁ to β₄) and an error term (μ) were integrated resulting in expression 2 depicting the regression analysis model.

FS = α + β₁CM + β₂RMEE + β₃DI + β₄UFI + μ (2).

The scientific contributions of applying a regression model in this context allows us to test the validity of the suggested theoretical ideas and test the degree to which they apply in real life situations, especially in the context of private universities in Erbil. It is to the resercher’s knowledge that such an attempt has not been made before, on both analytical and contextual grounds of Erbil’s private universities.

The regression model was tested for errors and specification tests. Among the tests applied in serial correlation, which tests if the error terms are correlated with each other (Gujarat, 2022). Multicolinearity test was perfomed using the Variance Inflation Factor (VIF) on the presumption that variables with VIF values less than 3 do not suffer from multicollinearity issues (Gujarat, 2022). Linearity and normality tests were also performed. Concerning the estimated model’s reliability, the Cronbach’s alpha test was applied and variables with Cronbach’s alpha values of at least 0.70 were selected and deemed as reliable (Gujarat, 2022).

4. Findings

4.1 Demographics

The study's sample consists of 70.8% males and 29.2% women; the ages of the respondents are as follows: 18-29: 4.6%, 30-39: 46.2%, 40-49: 29.2%, 50-59: 13.8%, and 60+: 6.2%. in addition, the majority of participants have bachelor's degrees. 46.2% have a high school diploma, 16.9% have a bachelor's degree, 10.8% have a doctorate, and 26.2% have a master's degree. Each responder is employed in Erbil

City's private university. In addition, job experience spans from one to more than thirty years.

4.2 Model tests

4.2.1 Multi-collinearity test

Upon applying the VIF test, Table 1, shows that the VIF values were less than 3, thereby depicting the absence of multi-collinearity problems. Therefore, the study proceeded further to ascertain whether the variables were not affected by serial correlations and were normally distributed.

Table 4.1: Multi-collinearity Test

Variable	Collinearity tolerance	VIF
TSCD	0.623	0.936
OSCD	0.396	0.936
SSCD	0.805	1.001

4.2.2 Serial correlation and normality tests

Based on the Durbin Watson test results, it can, therefore, be deduced that the estimated regression model does not suffer from serial correlation problems. This is because the Durbin Watson value is close to 2 (Gujarat, 2022). Concerning the variables’ normality distribution, Table 2 shows a significant a Jarque-bera statistic of 13.178 with a probability value of 0.000, indicating that the variables CM, RMEE, DI, UFI and FS were normally distributed.

Table 2. Serial correlation and normality tests

Serial correlation test	Normality test	
Durbin Watson	Jarque-bera	Probability
1.995	13.178	0.000

4.2.3 Reliability Test

According to the findings projected in Table 3, the variables CM ($\alpha=0.841$), RMEE ($\alpha=0.822$), DI ($\alpha=0.790$), UFI ($\alpha=0.800$) and FS ($\alpha=0.784$) and the overall model are highly reliable as their Cronbach alpha values exceed the 0.70 cut-off (Taber, 2018). Therefore, the variables can be said to provide a reliable description of the influence of positive accounting theory principles on organizational success.

Table 3. Reliability of measurements for all variables

Variable	Cronbach’s alpha
CM	0.841
RMEE	0.822
DI	0.790
UFI	0.800
FS	0.784
Overall reliability	0.807

4.3 Correlation and Regression

The correlation coefficient between CM and RMEE is 0.226, indicating a weak positive correlation. This suggests a slight tendency that as conservatism increases, there is a modest increase in the recognition and measurement of economic events. Meanwhile, the correlation coefficient between CM and DI is 0.179, indicating a weak positive correlation and this suggests a slight tendency that as conservatism increases, there is a modest increase in the disclosure of information. The correlation coefficient between RMEE and DI is 0.47, indicating a moderate positive correlation. This suggests a moderate tendency that as the recognition and measurement of economic events increase, there is a relatively stronger increase in the disclosure of information.

Table 4. Correlation coefficient test

	CM	RMEE	DI	UFI	OS
CM	1				
RMEE	0.226*	1			
DI	0.179*	0.47*	1		
UFI	0.436*	0.394*	0.358*	0.109*	1
OS	0.609*	0.413*	0.329*	0.519*	0.217*

* Correlation is significant at the 0.01 level (2-tailed). Where CM: Conservatism (CM), RMEE: Recognition and Measurement of Economic Events, DI: Disclosure of Information, UFI: Usefulness of Financial Information, OS: Organisational Success.

The correlation coefficients involving OS with CM: 0.609* (strong positive correlation), with RMEE: 0.413* (moderate positive correlation), with DI: 0.329* (moderate positive correlation) and with UFI: 0.519* (strong positive correlation). These results indicate that higher levels of organizational success are strongly correlated with higher levels of conservatism, recognition and measurement of economic events, disclosure of information, and usefulness of financial information.

4.4 Model Summary and ANOVA Test

As projected in Table 7, 79.6% of the changes in the private universities’ success is explained by conservatism, recognition and measurement of economic events, disclosure of information and usefulness of financial information dimensions of PAT. The R-square and the adjusted R-square are insignificantly different, which entails that the model is correctly specified.

Table 5. Model Summary

Explanatory power		ANOVA test results	
R Square	Adjusted R Square	F statistic	Sig.
0.796	0.788	26.064	0.000

The ANOVA F-statistic of 26.064 is significant at 1% and this supports the idea that the model has no outliers and is correctly specified.

4.5 Regression analysis

In our attempt to analyse the perceived influence of conservatism, recognition and measurement of economic events, disclosure of information and usefulness of financial information dimensions of PAT on organisational success, we found that both dimensions positively contribute towards improving the private universities’ success significantly. As such, for each unit increase in CM, RMEE, DI and UFI, organisational success increases by 0.80, 0.45, 0.55 and 0.60 units, respectively. Therefore, hypotheses 1, 2, 3 and 4 were validated.

Table 6. Regression Analysis

	Unstandardised coefficients beta	Standardised error	Standard coefficients beta	t.	Sig.
α	2.92	0.276		10.588	<0.001
CM	0.80	0.12	0.70	6.67	<0.001
RMEE	0.45	0.06	0.75	7.49	<0.001
DI	0.55	0.07	0.55	7.86	<0.001
UFI	0.60	0.08	0.45	7.51	<0.001

Dependent variable: *Organisational Success (OS)*

Independent variables: *CM, RMEE, DI, UFI*

A summary of the main study results on which the study discussions are based is provided in Table 9.

Table 7. Summary of the Regression Analysis Results

No.	Hypothesis	Test method	Probability	Decision
1	Organizations that adopt conservative accounting practices will experience greater long-term success.	Multiple Regression	<0.001	Accept
2	Organizations with transparent and comprehensive disclosure practices will achieve higher levels of success.	Multiple Regression	<0.001	Accept
3	Organizations that accurately recognize and measure economic events will achieve higher levels of success.	Multiple Regression	<0.001	Accept
4.	Organizations providing useful and relevant financial information will experience higher levels of success.		<0.001	Accept

5. Discussions

The positive coefficient for Conservatism suggests that an increase in Conservatism is associated with a positive change in Organizational Success. The standardized coefficient (Beta) of 0.80 indicates that Conservatism has a relatively high impact on Organizational Success. This aligns with the idea that conservative accounting practices can contribute to stability and success. Abzakh and Al-Ataibi (2011) support this idea, finding that firms adopting conservative accounting exhibit lower levels of financial distress. A study by Grzybek (2023) also supports the idea that conservative accounting practices, as part of PAT, contribute to financial stability and lower financial distress. Conservative accounting helps in providing a more realistic view of an organization's financial health, contributing to organizational success. This supports the theoretical idea that conservative accounting practices contribute to financial stability and organizational success as proposed by Positive Accounting Theory.

The positive coefficient for RMEE suggests that an increase in Recognition and Measurement of Economic Events is associated with a positive change in Organizational Success. The high standardized coefficient (Beta) of 0.45 indicates that RMEE has a strong impact on Organizational Success. This aligns with the theoretical expectation that accurate recognition and measurement of economic events



contribute to a more realistic portrayal of an organization's financial health, enhancing success. Studies such as Lin and Qamruzzaman (2023) emphasize the role of disclosure quality in reducing information asymmetry and fostering a favorable organizational environment. Also, Emmerson et al. (2010) provided early support for the importance of recognizing and measuring economic events accurately. Their study laid the foundation for the subsequent development of PAT principles.

The positive coefficient for DI suggests that an increase in Disclosure of Information is associated with a positive change in Organizational Success. The standardized coefficient (Beta) of 0.55 indicates that DI has a moderate impact on Organizational Success. This aligns with the idea that transparent disclosure practices contribute to organizational success. This aligns with the findings of Michaels (2017), who highlight the importance of timely and accurate recognition of economic events in financial reporting. Leuz and Wysocki (2016) conducted a study that emphasized the importance of disclosure in financial reporting. This supports the theoretical notion that transparent disclosure practices contribute to organizational success as emphasized by Positive Accounting Theory.

The positive coefficient for UFI suggests that an increase in Usefulness of Financial Information is associated with a positive change in Organizational Success. The standardized coefficient (Beta) of 0.60 indicates that UFI has a moderate impact on Organizational Success. This aligns with the theoretical expectation that providing useful financial information contributes to organizational success as proposed by Positive Accounting Theory. Empirical evidence from studies like Barth, Li and McClure (2023) supports the positive relationship between the usefulness of financial information and firm value. Francis and Schipper (1999) conducted a study on the usefulness of financial information. Their research emphasized the importance of relevant and reliable financial information in decision-making and firm valuation.

6. Conclusion:

The study's main purpose was to investigate the influence of PAT principles on organizational success within private universities in Erbil, Kurdistan Region. The results of the study are conclusive as follows:

- 1) Organizations that adopt conservative accounting practices will experience greater long-term success.
- 2) Organizations with transparent and comprehensive disclosure practices will achieve higher levels of success.
- 3) Organizations that accurately recognize and measure economic events will achieve higher levels of success.
- 4) Organizations providing useful and relevant financial information will experience higher levels of success.

The results collectively underscore the importance of conservative accounting practices, accurate recognition and measurement of economic events, transparent disclosure practices, and the provision of useful financial information in contributing to organizational success. The theoretical implications align with the foundational principles of Positive Accounting Theory, emphasizing the relevance of these accounting factors. The practical implications highlight actionable steps for organizations to enhance their financial practices, fostering greater stability and success.

7. Recommendation:

Based on the study results, private universities are therefore urged to:

- 1) Recognize that success is influenced by factors beyond those explicitly considered in the model. Strategies for success should encompass a holistic view of organizational dynamics.
- 2) Consider adopting conservative accounting practices for enhanced financial stability and success, emphasizing prudence in recognizing losses and avoiding overoptimistic reporting.

- 3) Prioritize accurate and transparent recognition and measurement of economic events in financial reporting for improved organizational success.
- 4) Focus on enhancing the quality and transparency of their financial disclosure practices to positively impact organizational success and stakeholder trust.
- 5) Prioritize the relevance and reliability of financial information to support decision-making and enhance overall organizational success.

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رۆلی بنه ماکانی تیۆری ژمیریاری ئه‌رینی له سه‌رکه‌وتنی ریکخراوه‌کان له زانکۆی تایبته له هه‌ولێر - هه‌ریمی کوردستان

پوخته:

ئهم توێژینه‌وه‌یه باس له په‌یوه‌ندی ئالۆزی نیوان بېرۆکه‌کانی تیۆری ژمیریاری ئه‌رینی (PAT) و پیکهاته‌ی زانکۆ تایبته‌ته‌کان له هه‌ولێر و هه‌ریمی کوردستان ده‌کات. زانکۆ تایبته‌ته‌کان کاریگه‌رییه‌کی به‌رچاویان هه‌یه له سه‌ر په‌روه‌رده‌ی هاوچه‌رخ، له‌گه‌ڵ به‌رده‌وامبوونی ژیا‌نیان به‌ کۆمه‌لیک باهت و هک جیبه‌جیکردنی به‌رپۆه‌بردنی دارایی کاریگه‌ر و ستراتیژی ژمیریاری، ئهم لیکۆلینه‌وه‌یه کاریگه‌رییه‌کانی بنه‌ماکانی بېردۆزی ژمیریاری ئه‌رینی (PAT) له سه‌ر سه‌قامگیری دارایی و شوینی پێشبرکێ و جیبه‌جیکردنی ئه‌رکی په‌روه‌رده‌یی دامه‌زراوه تایبته‌ته‌کان له ژینگه‌ی په‌روه‌رده‌یی هه‌میشه‌ گۆڤاودا ده‌کۆلیت. وه‌زاره‌تی دارایی له‌باره‌ی بېراره‌کانی وه‌زاره‌تی داراییه‌وه راپه‌ده‌گه‌یه‌نیت، که بېراره‌کانی به‌رپۆه‌به‌رایه‌تی دارایی هه‌ریم به‌رپۆه‌ده‌برین.

بۆ به‌دییه‌نانی ئهم ئامانجانه، لیکۆلینه‌وه‌یه‌ک ئه‌نجامدرا له‌نیوان نموونه‌یه‌ک له 65 ئه‌ندامی سه‌رکرده له زانکۆکانی تایبته‌ته‌کان له هه‌ولێر. توێژینه‌وه‌یه‌که به‌ شیوه‌یه‌کی به‌رفراوان له‌لایه‌ن توێژه‌ر شیکردنه‌وه‌ی بۆ کراوه به‌ به‌کارهێنانی پاکجی ئامار بۆ زانسته‌ کۆمه‌لایه‌تییه‌کان (SPSS). لیکۆلینه‌وه‌یه‌که شیکردنه‌وه‌ی په‌یوه‌ندی و لادان به‌کارده‌هێنیت بۆ ئاشکراکردنی په‌یوه‌ندییه‌کی ئه‌رینی گرنگ له‌ نیوان بنه‌ماکانی بېردۆزی ژمیریاری ئه‌رینی (PAT) و تیگه‌یشتن له کاریگه‌ری ریکخراوه‌یی له‌نیو ئه‌ندامانی سه‌رکرده‌ی زانکۆدا. به‌ شیوه‌یه‌کی به‌رچاوه‌، چه‌مکه‌کانی بېردۆزی ژمیریاری ئه‌رینی (PAT) کاریگه‌رییه‌کی گرنگی هه‌یه له سه‌ر باشت‌کردنی به‌رپۆه‌بردنی سه‌رچاوه‌کان و سه‌قامگیری دارایی و پێشبرکێکردن له سیسته‌می خویندنی بالا. سه‌ره‌رای ئه‌وه‌ش، ئه‌نجامه‌کان ئاماژه‌ به‌وه‌ ده‌کهن که جیبه‌جیکردنی بېردۆزی ژمیریاری ئه‌رینی (PAT) ده‌توانیت یارمه‌تی زانکۆ تایبته‌ته‌کان بدات له به‌رپۆه‌بردنی ئامانجه‌ داراییه‌کانیان به‌ شیوه‌یه‌کی کاریگه‌ر له کاتیگدا پابه‌ندبوون به‌ ته‌رخانه‌کردنیان بۆ دابینکردنی په‌روه‌رده‌ی کوالیته‌ی به‌رزتر.

ئهم توێژینه‌وه‌یه به‌شیوه‌یه‌کی به‌رچاوه‌ به‌شداریه‌ ده‌کات له‌گه‌وه‌گۆی ئه‌کادیمی ده‌وربه‌ری بېردۆزی ژمیریاری و لقه‌ کردارییه‌کانی له‌ناو دامه‌زراوی خویندنی بالا.

دور مبادئ نظرية المحاسبة الإيجابية في نجاح المنظمات في الجامعة الخاصة في أربيل- إقليم كردستان

الملخص:

هذا البحث يركز في العلاقة المعقدة بين أفكار نظرية المحاسبة الإيجابية (PAT) وهيكل الجامعات الخاصة في أربيل ، إقليم كردستان. للجامعات الخاصة تأثير كبير على التعليم المعاصر ، مع استمرار قدرتها على البقاء من خلال مجموعة من القضايا ، مثل تنفيذ الإدارة المالية الفعالة واستراتيجيات المحاسبة. تبحث هذه الدراسة في آثار مبادئ نظرية المحاسبة الإيجابية (PAT) على الاستقرار المالي ، والوضع التنافسي ، وتحقيق المهمة التعليمية للمؤسسات الخاصة في البيئة التعليمية المتغيرة باستمرار. يعتمد إطار PAT على فرضية أن القرارات المحاسبية مدفوعة بالمصلحة الذاتية.

ولتحقيق هذه الأهداف، تم إجراء مسح بين عينة من 65 عضوا قياديا في جامعة خاصة تقع في أربيل. تم تحليل بيانات المسح على نطاق واسع من قبل الباحث باستخدام الحزمة الإحصائية للعلوم الاجتماعية (SPSS). تستخدم الدراسة تحليلات الارتباط والانحدار للكشف عن وجود صلة إيجابية كبيرة بين مبادئ نظرية المحاسبة الإيجابية (PAT) وتصور الفعالية التنظيمية بين أعضاء الجامعة القادة. بشكل ملحوظ ، فإن مفاهيم نظرية المحاسبة الإيجابية (PAT) لها تأثير حاسم على تحسين إدارة الموارد والاستقرار المالي والقدرة التنافسية داخل النظام التعليم العالي. بالإضافة إلى ذلك ، تشير النتائج إلى أن تنفيذ نظرية المحاسبة الإيجابية (PAT) يمكن أن يساعد الجامعات الخاصة في إدارة أهدافها المالية بفعالية مع الحفاظ على تفانيها في تقديم تعليم عالي الجودة. يساهم هذا البحث بشكل كبير في الحوار الأكاديمي المحيط بنظرية المحاسبة وتداعياتها العملية داخل المؤسسات التعليمية العالي .