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THE IMPACT OF ORGANIZATIONAL CULTURE ON
ACCOUNTING CREATIVITY

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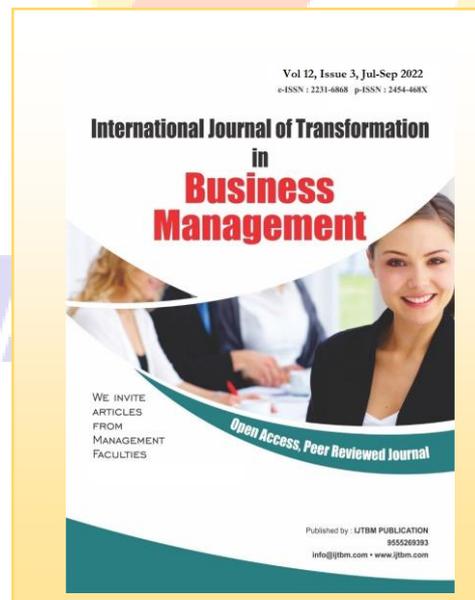
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ABSTRACT

The current research aims to identify the organizational culture and its impact on the accounting creativity of accountants in the General Directorate of Education in Al-Qadisiyah Governorate, and in order to achieve the goal of the research, the researcher used the descriptive approach, and two research tools were built to measure (organizational culture and accounting creativity), as the first tool consisted of (35) Paragraph, while the second tool (35) also came, the researcher extracted the validity and reliability of the two tools, and the research community was represented by the accountants of the General Directorate of Education in Al-Qadisiyah Governorate, as the research sample reached (135) male and female accountants, and the results that showed the following were analyzed:

- There is a positive correlation with statistical significance between the organizational culture and the accounting creativity of the accountants in the General Directorate of Education of Al-Qadisiyah
- There is a statistically significant effect of organizational culture on accounting creativity in general.

Through the results of the research, the researcher recommended several recommendations:

- The need to hold training courses for accountants, through which they are informed of what is new in the field of organizational culture.
- Finding a plan to overcome the obstacles that limit the application of the components of accounting creativity and to avoid blind imitation.

CHAPTER ONE:

First: The Research Problem:

The current century is witnessing tremendous developments in various fields, the most important of which are the areas of the administrative process that brought with it great challenges, and among the most prominent of these developments and challenges is the phenomenon of globalization, and the shift towards the knowledge economy and knowledge management, especially since the world has witnessed successive crises, the most important of which is the Corona pandemic,

which resulted in the emergence of problems Complex and intertwined cast a shadow over the administrative process.

The administration, in all its functions, faces many issues and problems that require its managers and employees to think about reducing reliance on the traditional approach based on trial and error in solving problems and trying to employ the creative approach in this regard. Therefore, it is necessary for these departments to devise solutions to confront these problems. However, creating solutions does not come by chance, but rather requires providing the appropriate environment to create creativity and open

horizons for productive imagination. Therefore, interest in creativity has become a necessity for its success, and a reason for its ability to face successive crises. In order for the administration to ensure the growth of creative capabilities in its surroundings, it must form the fabric of its organizational culture to be supportive and encouraging of creativity and innovation, because the organizational culture and the values and beliefs it contains guide the behavior of individuals to what should and should not be done in the work environment.

Also, the organizational culture poses a challenge to any organization due to its impact on shaping the behavior of male or female accountants, their habits and expectations, as well as providing an accounting administrative environment, which is reflected negatively or positively on all management activities, and therefore the administration that wants to reach high levels of accounting creativity to make remarkable efforts to provide an appropriate organizational culture that encourages creativity in order to help exploit the creative capabilities of its cadres of accountants. Hence, the researcher found that this study will try to identify the impact of organizational culture on the accounting creativity of accountants in the General Directorate of Education of Al-Qadisiyah. Therefore, the researcher formulated the study problem in the following question:

(What is the impact of organizational culture on the accounting creativity of accountants in the General Directorate of Qadisiyah Education?)

Second: The Importance of the Research:

The importance of the research lies in the following:

1. Shedding light on organizational culture and accounting creativity, which are two active topics in the field of accounting behavior, which is the focus of researchers.
2. The researcher hopes that this study will have an effective contribution to the practical reality of educational institutions by creating an environment that encourages accounting creativity.
3. Shedding light on the organizational culture and accounting creativity in providing an accounting administrative environment that raises the efficiency of the accountant and reduces accounting waste.
4. Recognizing the characteristics of accounting creativity available to accountants, which helps to identify the characteristics that need to be developed through training courses.

Third: Research Objective: The current research Objective to:

1. The level of organizational culture of accountants in the General Directorate of Education of Al-Qadisiyah.
2. The level of accounting creativity among accountants in the General Directorate of Education of Al-Qadisiyah.
3. The impact of organizational culture on the accounting creativity of accountants in the General Directorate of Education of Al-Qadisiyah.

Fourth: The limits of the research: The limits of the research lie in the following:

1. Spatial boundaries: the General Directorate of Education in Al-Qadisiyah Governorate.
2. Human limits: accountants in the General Directorate of Education of Al-Qadisiyah.
3. Time limits: from 3/4/2022 - 10/7/2022

Fifth: Study terms:

Organizational culture is defined by:

- (Mashour, 2010): It is a set of values, beliefs, concepts and ways of thinking among the members of the organization. It is invisible and unwritten, but it is tangible. In it, the employees of the organization

participate in its formation. (Mashour, 2010, 99)

- (E.H.Shien, 2009): A set of basic principles and values that were discovered, produced and developed by the group, in its attempt to find solutions to the problems of external adaptation and internal integration, which proved to be effective and effective for them, and they adopted it and became circulating it as the right and good way to address problems and their awareness and understanding. (E.H.Shien, 2009, p27)
- (Bilkabir, 2013) as: "Like an iceberg, where the largest part of it that is hidden from the water represents the principles and values that the members of the institution have acquired over time, and the part that appears above the water represents the behavior of the words and actions that the members of the institution know." (Belkabir, 2013, 17)

Accounting Creativity: Define it:

- (Ramadan, 2005): The use of new, unfamiliar methods, methods, procedures, concepts, or standards that can be used to interpret, analyze, or solve an accounting problem facing management, where the

creative accountant has distinctive capabilities. (Ramadan, 2005, 5).

- (Remo, 2007): It is the creativity that is consistent with the rules and ethics of the accounting profession and the international standards for accounting and auditing, since the methods and means adopted by the accountant in order to reach as close as possible to the truth about the outcome of the activity and the financial position of the economic unit, and that the accountant is creative if his choice For the accounting method or policy most appropriate to the nature of the activity of his institution and its economic situation (Remo, 2007, p.3).
- (Shuaib and Ajeelah, 2017): It is a phrase on everything that is new that contributes to development and change in accounting work, whether it is ideas, creative solutions, or new ways to process data through the accountant's exploitation of his ideas, capabilities and experiences, or benefiting from modern technology in order to communicate information financial quality necessary for decision makers. (Shuaib and Ajela, 2017, p. 71)

CHAPTER TWO : THEORETICAL FRAMEWORK:

First: Organizational Culture

Edgar Schein (1985) defines organizational culture as "a pattern of assumptions - developed, invented, or discovered by a group as it learns to deal with its problems of external adjustment and internal integration - that has worked so well that it can be considered valuable, and therefore must Teaching it to new individuals is the correct way to perceive and think about those problems" (Al-Khalidi, 2008, p. 24).

Hence, the researcher believes that the organizational culture is a set of values that individuals believe in within the organization and that govern their behavior and affect their performance of the tasks entrusted to them. These values include: (power, elite, reward, effectiveness, efficiency, justice, work teams, system).

Characteristics of organizational culture:

The characteristics of organizational culture can be identified as: (Al-Omari and Al-Kalbani, 2020, p.70)

1. **Humanity:** because it is formed from the knowledge, facts, perceptions, meanings and values of the members of the organization themselves or that they acquire during their interaction with the organization.

2. **Acquisition and learning:** Where the individual acquires the organizational culture from the environment around him, as well as the culture is acquired through learning and through experience and expertise.
3. **Continuity:** Cultural features maintain their identity without change or alteration for several generations, regardless of the sudden changes that administrative organizations are exposed to.
4. **Cumulative:** Cultural features accumulate and define the features and characteristics of organizational culture over a period of time in different ways. Language accumulates in a way different from technology, and organizational values accumulate in a way different from production tools.
5. **Selectivity:** The increase in cultural characteristics leads to the selection of elements in order to satisfy the needs and requirements of members of society and to adapt it to the surrounding environment.
6. **The ability to spread:** the cultural elements within the culture are transferred from one part to another through the contact of individuals and groups with each other within the same society.

7. **Change in response to events:** It is characterized by a change in response to events that societies are exposed to, so it eliminates methods and ideas that are not commensurate with social adaptation.

8. **Complementarity:** the cultural components are determined to form an integrated pattern with the cultural features in order to achieve the process of adapting to the surrounding variables.

The importance of organizational culture:

The importance of organizational culture lies in the following:

- It is an intellectual framework that directs the members of the same organization and organizes their work, relationships and achievements.
- Provides workers with a guide to the models of behavior and relationships that must be followed and guided by them.
- It is an active and supportive element of the administration and helps it achieve its goals and aspirations.
- A strong culture is considered a competitive advantage for the organization if it emphasizes creative behaviors such as dedication to work, but it may become harmful if it emphasizes routine behaviors, such as

blind obedience and literal adherence to formalities.

- Culture is a fundamental element that affects the organization's ability to change and its ability to keep pace with developments taking place around it.

Types of organizational culture:

Organizational culture has many types that differ from one place to another according to the division that is used, and their types differ from one institution to another and from one sector to another, and the most prominent types are as follows:

- 1- **Bureaucratic Culture:** In such an organizational culture, responsibilities and authorities are defined.
- 2- **Innovative Culture:** It is characterized by providing a work environment conducive to creativity, and its members are characterized by the love of taking risks in making decisions and facing challenges.
- 3- **Supportive Culture:** The work environment is characterized by friendship and assistance among the workers, so the cooperative family atmosphere prevails, and the organization provides trust, equality and cooperation, and the focus is on the human aspect in this environment.

4- **Task Culture:** This culture focuses on achieving goals and completing work, is concerned with results, and tries to use resources in ideal ways in order to achieve the best results at the lowest costs.

5- **Role Culture:** It focuses on the type of job specialization and therefore descriptive roles more than the individual. It pays attention to the rules and regulations, and it also provides job security, continuity and stability of performance.

6- **Process Culture:** Attention is confined to the way work is done and not the results that are achieved, so caution and caution spreads among individuals and those who work to protect themselves. The successful individual is the one who is more accurate and organized and who pays attention to details in his work. (Khawla, 2015, p.23).

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Second: Accounting Creativity:

Despite a lot of what has been written about creativity, the creative process, its constituents, and the characteristics of creativity, there is still ambiguity surrounding the subject. Indeed, scholars who have studied some aspects of the

creative phenomenon hardly agree on one definition of creativity.

Accounting creativity is a tool for developing and improving the performance of accountants with the most important knowledge related to recent developments in accounting systems, control and performance evaluation, developing their skills to practice related work with high efficiency, and bringing about a positive change in their attitudes according to the requirements and conditions of the work environment.

Stages of the accounting creativity process:

There are many models proposed by writers and researchers regarding the stages of the creativity process in general and accounting creativity in particular, as this process goes through the following five stages: (Al-Rawi, 2007, p.74)

- 1- **Preparation stage:** It includes the period spent by the accountant in learning, reading and training at work, and attending conferences, seminars, etc., so that the accountant can understand and feel all the dimensions of the problem.
- 2- **Concentration stage:** In this stage, the accountant focuses his attention, efforts, and thinking on the problem in his hands.
- 3- **The incubation stage:** This stage is done in a conscious way. At this

stage, the accountant is engaged in his daily work, while his mind wanders in search of information.

- 4- **Illumination stage:** In this stage, while the accountant searches for information, he works on linking it and finding relationships between things.
- 5- **Verification stage:** This stage means repeating the entire process in order to prove, modify or test the idea.

Factors for the development of accounting creativity:

There are some factors that help develop accounting creativity, as researchers differ in identifying these factors, including the following: (Ramadan, 2005, 5) (Al-Tech, 2006, 60) (Al-Rawi, 2007, p.75)

1. **Fluency factors:** The ability of the creative accountant to produce a number of creative accounting ideas. The creative accountant is a superior person in terms of the amount of ideas he proposes on a specific topic compared to others. That is, he has a high degree of ability to fluidity and ease of generating ideas. Fluency factors can be measured in different ways, including: The speed of thinking, the classification of ideas, the ability to produce constantly renewed ideas, and the ability to give

meaningful and useful creativity in reality.

2. Flexibility factors: It is intended to refer to the ability to change the state of mind by changing the situation, that is, the creative accountant is the one who has a high degree of flexibility and is able to change his mental state commensurate with the complexity of the creative situation. That is, the diversity of ideas that the creative (accountant) comes up with and the ease with which he changes a position or a certain mental point of view.

3. Feeling the problems: There are a lot of problems that an accountant faces at work. This factor means that the creative accountant pays attention to errors, deficiencies and deficiencies, and feels sensitively about the problems that exist in the accounting work.

4. Factors of Originality: He does not repeat the ideas of those around him, as he possesses new and renewable ideas and is able to produce what is unfamiliar and what is new, that is, not to adhere to the ideas of others and their traditional solutions to problems.

Characteristics of the creative accountant:

The characteristic of creativity is a characteristic that a person acquires. The

creative accountant is distinguished by several personal features that make him able to give the addition in his work:

- Enjoy the creative accounting and financial mentality.
- The accountant's ability to analyze and compile.
- The accountant's ability to imagine and intuition.
- The accountant should have courage and self-confidence.
- He has a spirit of research and perseverance.
- The accountant relies on instructions based on scientific facts and not on instructions derived from administrative centers.
- Self-criticism, the creative accountant is the one who can develop himself in terms of criticism, refinement and evaluation of the ideas, information and means of analysis that he uses. (Ajila, 2009, p.192)

Obstacles to Accounting Creativity:

Accounting creativity encounters a number of obstacles, which we summarize as follows:

- Administrative authorities' resistance and unwillingness to change.
- Literal commitment to texts, laws, instructions and procedures.

- Poor organizational climate, poor flow of information.
- Lack of administrative leadership at the required level.
- Weak encouragement and motivation.
- Lack of team spirit. (Al-Helbawy and Ahmed, 2019, p.62)

Ways to develop the skills of accountants:

The accountant must be keen to develop himself well, and this is necessary in order to reach professionalism and success in his work. Here are some of the factors helping to develop his skills:

1-Familiarity with all developments

in accounting sciences: It requires the accountant to be familiar with all branches of accounting knowledge, and to understand the interrelated relationships with other branches of science that have a relationship with an impact on the modern business environment. The accounting profession, and this is by attending and participating in important seminars and conferences that discuss serious issues about the accounting and auditing profession, as well as being aware of the laws related to accounting work.

2-Education and training for

accountants: It is necessary to pay attention to the formation of qualified accountants in their work, as good academic achievement will

ensure that graduate students will benefit greatly when they practice work, so receiving programs in efficient accounting education has an impact on the knowledge of the accountant, and the quality of the courses that graduates receive from the university related to the applied side It will qualify them to practice the accounting profession. In addition, the institutions conducting field training courses for accountants during work by experts will give the accountant technical technical skills that will increase the effectiveness of the accountant in providing new touches to their work. Institutions also have a role in providing special organizational units for the development of creativity and the development of research units that have an impact on the accountant in the accounting research and development process, and in proposing solutions to the accounting problems they encounter, which is an addition to his capabilities and qualifications and also has an impact on accounting as a whole.

3-Familiarity with computer science

(the age of electronics): In light of the era of information technology, the accountant had to become

familiar with computer science, as accounting science and computer science have become inseparable and complementary to each other, as the accountant must renew his scientific wealth by keeping pace with modern information technologies related to accounting science, from the means Connecting and dealing with the Internet or applications and electronic programs, as his needs for it increase in order to process or implement operations with the necessary speed and accuracy, on the basis of which information is produced and in the light of which sound and correct decisions are taken. (Shuaib and Ajila, 2017, p. 73-74).

CHAPTER THREE: STUDY PROCEDURES AND CURRICULUM

Study methodology: The study follows the analytical descriptive approach, which is concerned with describing the various aspects of the phenomenon. The method of collecting data and information is based on

the questionnaire, and the studies that follow the descriptive approach are characterized by the fact that they require sufficient effort and time, in addition to the researcher's possession of special skills. (Ataifa, 2002, p.26)

The descriptive approach achieves its goals in understanding through identifying administrative and accounting problems, and trying to make many comparisons between different phenomena or between the elements of a single phenomenon, which provides us with accurate information about the phenomenon in its present form, and also helps decision-makers and specialists to develop accurate perceptions to control and direct them in the future. . (Al-Manizil and Gharaibeh, 2010, p.269)

The study population and its sample: The study population consisted of the accountants of the General Directorate of Education in Al-Qadisiyah Governorate, and their number reached (151), while the study sample was (135), with a percentage of (89%), which was chosen randomly, as in Table No. (1).

Table No. (1) shows a sample of accountants from the General Directorate of Education in Al-Qadisiyah Governorate:

Certificate	Male	Female	Total
Diploma	31	23	54
Bachelor's	39	29	68
Master's	10	2	12

Ph.D	1	0	1
Total			135

Study tool: The researcher prepared a questionnaire to measure the following:

1. Scale of organizational culture.
2. Scale of accounting creativity.

This was achieved through what the researcher did in terms of building the research tools, and the following is an explanation for that:

1. Examination of many literature and studies in the field of management and accounting, through which the procedural definition of organizational culture and accounting creativity was determined, and in the light of the definition and what came in the theoretical framework of the current research, and reviewing previous studies and research that dealt with the variables of the study and taking into account the opinion of experts and researchers in the field of management and accounting. The researcher formulated (35) a paragraph for the two scales.
2. The researcher presented the scale in its initial form to a group of experts in the field of management,

accounting, measurement and evaluation in order to find the apparent validity of the tool. The researcher used the percentage and chi-square to find out the nature of the differences between the opinions of the experts in terms of confirming or rejecting the validity of the paragraphs, and after calculating the percentage and the value of the chi-square calculated and compared with the tabular value, the results showed that all the items of the tool were agreed upon by the experts, and therefore only (35) items were left because they obtained more than (80%) in the light of their opinions and observations.

3. In order to ascertain the psychometric properties of the two tools, the scale was applied to an exploratory sample from outside the research sample to find the discrimination coefficient and the internal consistency of the scale items. The results showed that the items have the ability to distinguish between respondents to detect individual differences among them.
4. In order to calculate the stability, the researcher used Cronbach's alpha coefficient to calculate the stability of

the scale, as its value was (0.89) for the organizational culture scale (0.92) for the accounting creativity scale, which confirms the stability of the scale (Abu Allam, 2011, 490), and thus it became ready for application.

5. After extracting the psychometric characteristics, the two tools (organizational culture and accounting creativity) became finalized, consisting of (35) items, and a five-point assessment was given for the alternatives, to answer the items, which are (strongly applicable, applicable, neutral, not applicable, not strongly applicable) for which grades were given (1,2,3,4,5) respectively, and thus the lowest score for the scale became (35) and the highest score (175). The researcher also prepared instructions for answering each scale, which includes how to answer it.

Tool application procedures:

After completing the preparation of the two tools in their final form, the researcher distributed the questionnaires to the study sample, as (140) questionnaires were distributed for the period from Monday 3/5/2022 until Tuesday 21/6/2022, and they were collected, as the number of questionnaires received And valid for

analysis (135), the researcher corrected the answers in order to conduct statistical operations to reach the results.

Statistical means:

Various statistical methods were used through the Statistical Bag for Social Sciences (SPSS) and (Microsoft excel) program to process the data.

CHAPTER FOUR: PRESENTATION AND INTERPRETATION OF THE RESULTS

The first objective: the level of organizational culture for accountants in the General Directorate of Education of Al-Qadisiyah.

To identify the level of organizational culture among accountants, it was required to identify the statistical differences between the arithmetic mean of the sample scores and the hypothetical average of the organizational culture scale at the level of (0.05), as the arithmetic mean of the sample was extracted at (112.61) and a standard deviation of (24.33), as was done Extracting the hypothetical mean of the tool which is (105), and to verify whether this difference is statistically significant, the t-test was used for one sample (T-Test), and Table No. (2) explains that.

Table (2) shows the results of the T-test of the Organizational Culture Scale (T-test) for one sample.

Sample	Mean	Std. Deviation	Hypothetical Mean	freedom degrees	T-test		Sig type
					Calculated	Tabular	
135	112.61	24.33	105	134	4.32	1.658	Sig

It was shown that the calculated t-value of (4.32) is greater than the tabular value of (1.658) at the level (0.05) and the degree of freedom (134), and this means that there are statistically significant differences in favor of the higher arithmetic mean (the mean of the research sample). This indicates that the organizational culture is of a good and satisfactory level.

To identify the level of accounting creativity among accountants, it was required to identify the statistical differences between the arithmetic mean of the sample scores and the hypothetical average of the accounting creativity measure at the level (0.05), as the arithmetic mean of the sample was extracted at (104.37) and a standard deviation of (22.03), as was done Extracting the hypothetical mean of the tool which is (105), and to verify whether this difference is statistically significant, the t-test was used for one sample (T-Test), and Table No. (3) explains that.

The second objective: the level of accounting creativity among accountants.

Table (3) shows the results of the T-test of the accounting creativity scale (T-test) for one sample.

Sample	Mean	Std. Deviation	Hypothetical Mean	freedom degrees	T-test		Sig type
					Calculated	Tabular	
135	104.37	22.03	105	134	3.20	1.658	Sig

It was shown that the calculated t-value of (3.20) is greater than the tabular value of (1.658) at the level (0.05) and the degree of freedom (134). This means that there are statistically significant differences in favor of the higher arithmetic mean (the hypothetical mean). This indicates that accounting creativity has a level that does not rise to the level of significance.



The third objective: the impact of organizational culture on the accounting creativity of accountants

To find out the impact of organizational culture on accounting creativity, the researcher put the following zero hypothesis:

“There is no statistically significant effect at the level of significance ($\alpha \leq 0,05$) of organizational culture on accounting creativity. To test this hypothesis, Pearson's

correlation coefficient and simple linear regression analysis were used to investigate the impact of organizational culture on accounting creativity, as shown in Table (4).

Table (4) The results of the simple linear regression analysis test:

Variable	(R)	(R ²)	F	DF	Sig	β	T	Sig		
Accounting creativity	0.623	0.385	126.29	Between	1	0.000	Organizational culture	0.623	11.283	0.000
				Residuals	199					
				Total	200					

Table (4) shows that there is an impact of organizational culture on accounting creativity. The results of the statistical analysis showed that there is a statistically significant effect of organizational culture on accounting creativity, as the correlation coefficient reached (0.623) at the level of ($\alpha \leq 0,05$). As for the coefficient of determination, it was (0.385), meaning that the value of (0.385) changes in accounting creativity results from the change in the organizational culture. The value of the degree of effect β was (0.623) on accounting creativity, and this means that an increase of one degree in the level of interest in organizational culture leads to an increase in improving accounting creativity with a value of (0.623) and confirms the significance of this effect. level ($\alpha \leq 0,05$).). This confirms the invalidity of accepting the first main hypothesis, and accordingly the null hypothesis (null) is rejected, and the alternative hypothesis is accepted which states: There is a statistically significant

effect at the level of significance ($\alpha \leq 0,05$). of the organizational culture on accounting creativity.

Discuss the results:

1. The results showed, Table No. (2), that the level of organizational culture is at a good level among accountants, and the researcher attributes this to the fact that the responsibility entrusted to accountants requires them to adhere to the rules and behavioral patterns that have been used before in solving problems. As well as deviating from these rules because they believe it is a difficult thing to maintain the accounting environment and face crises in some cases that require it.
2. The results showed, Table No. (3), that the level of accounting creativity is at a level that does not rise to the level of significance for accountants, and the researcher attributes this to

the fact that deviating from the usual for accountants is an unfamiliar act for them, and this may be due to the absence of the administrative environment that helps individuals to deviate from What is followed by them for fear of punishment, failure, or fear of deviating from the systems, regulations, laws, and customs that follow the work.

3. The results showed, Table No. (4), that there is an effect of the relationship of organizational culture with accounting creativity, as the organizational culture is associated with a positive relationship with accounting creativity, and the values of organizational culture are associated with a positive relationship with the elements of accounting creativity, and this is based on the result of Pearson's correlation. What indicates and means that there is a close relationship between organizational culture and accounting creativity, it is rare to find accounting creativity without an organizational culture that encourages and supports this creativity. This is confirmed by the literature, which considers that successful institutions are the ones that prepare for their employees the organizational culture that encourages them to show their capabilities and

creative energies that can be invested in order to help the administration improve its performance and adapt to the requirements of change and innovation. Therefore, there must be an appropriate organizational culture whose values help encourage and enhance creativity, by creating the appropriate internal environment for creative thinking and introducing accountants to training courses on accounting creativity.

The development of the spirit of accounting creativity in institutions depends on the availability of a set of conditions and factors, perhaps the most important of which is the appropriate climate and the extent of incentives provided by the institution to its creators, especially creative accountants.

RECOMMENDATIONS AND SUGGESTIONS:

In light of the findings of this study, the researcher recommends the following:

- The need to hold training courses for the accountants of the General Directorate of Education of Al-Qadisiyah, through which they are informed of what is new in the field of organizational culture.
- Finding a plan to overcome the obstacles that limit the application of the components of accounting

creativity and to avoid blind imitation.

- The need to equip all accountants with capabilities that allow the use of technology in administrative and accounting work.
- Conducting other studies that consider new variables such as job performance and work pressures.
- Conducting a study on the impact of training courses on the extent of accounting creativity and organizational culture.

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