



Full Length Research Paper

The impact of the principles of governance on the effectiveness of the tax audit in Jordan and its ability to improve the efficiency of financial performance

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The concept of governance management is one of the modern concepts that through its application, the organizations either productive or service can ensure that they achieve their objectives by convincing the beneficiaries, both inside and outside the organization, through continuous improvement of the organization to meet the expectations of its customers. In general, the concept of corporate governance refers to rules and standards that define the relationship between the management of a company on the one hand and shareholders and stakeholders or parties associated with the company (bondholders, workers, suppliers, creditors and consumers, on the other hand). More specifically, this term offers answers to several questions, the most important of which are: How do owners ensure that management does not misuse their money? How do they make sure that the management seeks to maximize the profitability and value of the company's shares in the long term? How much management cares about the community's basic health and environmental interests? Finally, how can stakeholders and stakeholders effectively control management? A specialized study was carried out on the Income and Sales Tax Department. The descriptive approach was used in the study, different methods of scientific research were used and reference was made to primary and secondary sources, books and studies - statistical publications - in order to construct the theoretical framework of research. Computational averages and standard deviations were used. The statistical data were analyzed by using the statistical binoculars of the social sciences (SPSS). One-way ANOVA analysis of variance and T- test were analyzed for each independent variable of the study variables. The study indicated that corporate governance in the form of disclosure of financial information can reduce the cost of an enterprise's capital. Good corporate governance helps attract foreign and domestic investments, helps reduce capital flight, and fight corruption, which everyone in Jordan is now aware of. Unless investors can secure a return on their investments, financing will not flow to the enterprises. It was recommended that the awareness and commitment of senior management to the concept of governance should be increased, to provide written training plans and focus on individual and group courses together, to train employees on modern techniques that help to serve the taxpayers, to pay attention to employees as one of the important elements in the application of total quality.

Keywords: Governance, Total Quality Management, Tax Audit, Financial Performance

INTRODUCTION

Over the past few years, there have been many changes that have imposed on organizations that have forced

them to adapt to the traditional administrative methods that have been used for a long period of time and to

adopt modern administrative concepts through which they can achieve their objectives, namely growth, survival, the most prominent of these changes are the rapid technological development, the global economic openness and the resulting international trade agreements and the blurring of the borders between countries, which has led to the confrontation of economic organizations with the real challenges of intense competition, in recognition of the excellence in the quality of service provided to them, as the beneficiary began to consider quality as a basic criterion for choosing the product or service regardless of its source, which led the organizations to search for new management methods to manage them to face these challenges. The concept of Total Quality Management is one of the modern concepts through which the organizations productivity or service to ensure that it achieves its objectives by convincing beneficiaries, both within and outside the organization, by continually improving the organization's response to the expectations of its customers.

The success of Japanese organizations in the 1970s and 1980s in providing high-quality products at a low price has had a profound impact on changing the belief that high-quality products can only be achieved by high costs, as Japanese organizations have shown that this can be achieved by applying the concept of Total Quality Management (TQM) was described as the third revolutionary guide after the Industrial Revolution and the Computer Revolution.

Several studies have been conducted on the feasibility of applying TQM and its potential to achieve high quality and low cost outputs. The results of these studies indicate that the application of TQM concept increases the market share of the organization, improves profitability, Improving financial performance, improving employee relations, high job satisfaction, and low levels of turnover.

The organizations in the Hashemite Kingdom of Jordan have realized the need to keep abreast of all the administrative methods and their implementation in their administrative work, supported by the government, which has given the application of the concept of TQM by these organizations great interest and considered necessary for the development of these organizations, advanced stages in the application of this modern administrative method, including private institutions in the provision of services.

Problem of the study

The concept of governance is one of the modern concepts, and its application has become important in any organization that wants to survive. This is because of the innovative ways in which competing organizations enter their products or the services they provide to their customers.

Organizations may face many difficulties and challenges in applying this concept. One of these

difficulties is the technical and the cultural aspects of the organization. Income and sales tax is considered one of the most important service departments reviewed by citizens and investors alike.

In this paper, we seek to clarify the relationship between the principles of governance and their impact on the quality of tax service. As the research attempts to formulate the research problem, the question is: What is the impact of governance on the quality of service provided in income and sales tax department?

Objectives of the study

This study aims at achieving the following objectives:

1. Identify levels of application of the principles of governance in income and sales tax department.
2. To identify the extent of the differences between the competing departments in applying the principles of governance.
3. Understand the nature of the principles of governance in income and sales tax in all its aspects.
4. Understand the nature of the services provided to the taxpayers as well as the incentives given to investors.
5. Identify the work environment through a very large organizational structure.

The importance of the study

Government institutions have long recognized the need to pay attention to the quality of the service provided by the right of competition. This has led them to consider applying the principles of governance, building databases, and creating relationships regarding the desire of investors to choose Jordan. Investment and Income Tax Authority This is the government's leading institution of providing high quality services and minimizing errors that drain a lot of money and brains. A new approach has been adopted to identify the level of implementation of the concept of TQM, which is the method of comparative analysis between the departments. An important department has been chosen, income and sales tax department, as it has taken great strides in the application of TQM. Better than the services of the taxpayers ... and the improvement of the better quality of the service provided.

The concept of governance

Principles of governance and factors affecting the implementation of TQM

There are some factors and challenges to the way to improve quality, for example:

The first obstacle is limited managers' understanding of quality assurance and how it relates to the effectiveness and efficiency of the organization. Managers often draw their information about the first step of quality from the elements of failure, without looking for work that leads to

quality or method that serves the organization's objectives. Total information and knowledge remain incomplete even for the commander. On this basis, their lack of understanding will increase their doubts about the advantages and benefits that can be acquired in applying TQM, resulting in their lack of support and personal participation, and because of limited understanding of managers, Quality improvement processes must be linked to a special program. The risk in quality improvement as a program lies in the belief that any program must have a beginning and an end. In fact, quality improvement is an endless journey, an ongoing process for the organization to become better and stronger to face competition.

One of the results obtained through TQM training is the widespread recognition of the beneficiary's satisfaction with the organization, and it is not possible to find quick solutions to newly discovered beneficiary satisfaction problems due to lack of resources, leading to an employee's frustration and uncertainty about an obligation to apply management comprehensive quality.

Governance in the public sector

The government sector plays an important role in the national economy through various services provided to meet the needs and wishes of customers. Many researchers differed in the process of applying TQM. Some of them consider the possibility of transferring the concept of TQM and converting it from industrial organizations to the government sector, while others see the need for substantial changes in the application of TQM to suit the characteristics of government organizations (Al-Louzi, 2003).

Some argue that TQM is the exclusive domain of the private sector to provide the element of competition when providing service to the consumer. Some add that government services provided to citizens are not all services required. They are not only concerned with the provision of health, education and cultural services but also services that citizens feel interfere with their life and personal freedom. A person who violates the rules of traffic and who is exempt from paying the tax does not wish to see public servants providing high quality services. However, what drives the government to adopt the concept of TQM is justified and can be summarized as follows:

The focus of the traditional bureaucratic model and its keenness to achieve the objectives, regardless of the quality of the achievement and the quality of service or objective achieved, is unacceptable. Therefore, the best way of living and quality of service provided to citizens is to adopt the concept of TQM.

Quality correlates with productivity as Quality requires things to work correctly from the first time, Glenn believes that 40 to 50 percent of the cost of services provided by government sector units is wasted because of a lack of focus on quality.

The need for the government to respond to the requirements of investors from the service, which escalated by political factors, intellectual and cultural led to the high level of quality required by them, which means more attention to the concept of TQM as a means of guaranteeing satisfaction and loyalty of the taxpayers. Increased demand for improved productivity and participation by investors in government service design processes. Continuing to follow the bureaucratic approach to achieve goals regardless of the quality of achievement has attracted the attention of many where achieving goals in and of themselves is not the end of the role of government organizations, but the focus remains on the quality of the goals achieved (Nusseirat, 2000).

Through the previous presentation, the quality of tax services is one of the services that seek continuous improvement to win the satisfaction of taxpayers considering that the service is intangible or clear as in goods.

In view of the multiple categories of taxpayers and auditors, it is difficult to balance the needs of these categories in terms of providing technical capabilities and measuring the expectations, needs and opinions of taxpayers.

Quality of Service: As with the concept of quality, there is no agreement among researchers on the dimensions or aspects that determine the level of service. Parasuraman has identified ten basic dimensions that determine the quality of service according to customer perception, which is defined as Parasuraman et al. (1985).

What these steps or dimensions that may not be seen by the beneficiary or not be noted in part or in full and through the system of quality in service organizations can monitor the performance of each service and submitting it (Abdulaziz, 1990).

Where we can say that many of the qualitative characteristics that are evaluated by customers in a subjective manner are not objective and are considered to be quantified by service providers such as the waiting time of the beneficiary and the time of the service process and delivery

Justifications for Measuring Service Quality

Service organizations need a tool on which to judge the effectiveness of activities and processes in order to achieve the desired objectives and to reach what may be a discrepancy between the results achieved and the results already achieved. Therefore, the quality scale is accurate and objective and is necessary to evaluate performance and analysis of substantive deviations and then take action to improve quality in the short and long term.

In a more specific sense, the process of measuring quality provides many advantages to the service and production organizations, the most important of which are:

1. Know what customers need and whether their actions are appropriate for them.
2. Knowledge of individuals with high performance and low performance rates so that discrimination can be rewarded or paid to improve their performance.
3. Actual performance measurement helps in assessing the quality of services and identifying the reasons for the achievement of this standard in the case of lack of results actually achieved the desired results and accordingly makes the decisions of change or development necessary for the good use of available resources and maximize return on service at the lowest cost.

Common methods of measuring service quality

The quality of service from a customer perspective relates to the extent to which the quality of service matches the needs and expectations of the customers. In this sense, we will address the common methods of measuring the quality of services from this angle:

1. Measures of number of complaints.
2. Standards of satisfaction.
3. Gap metrics.
4. Actual performance measures.
5. Customer-oriented metrics.

Obstacles to the application of the overall quality system in the public sector

It is very natural that there are some obstacles to the application of TQM but these obstacles or problems may disappear once the place of application or organization that adopts this model has been a lot of Writers and thinkers in administrative literature that there are a range of constraints that may lead to the failure of the quality management model in the public sector and may stand in the way of the successful application of TQM.

The most prominent of these obstacles are

1. The continuous change in the administrative leadership, which prevents it from being able to control the TQM program.
2. Lack of commitment of the senior management to the quality program may lead to a major imbalance in the program in addition to lack of training, experience and participation of employees.
3. Failure to change the organization's philosophy: The inability of the administration to create a culture through which individuals are encouraged to contribute their opinions and ideas, in addition to the inability of the management to change their methods of completion of activities, which makes it difficult to adopt the concept of total quality management (Whalen & Rahim, 1994).
4. The unrealistic expectations of cost and time of total quality management.
5. Unregulated dependence on statistical methods, whether relying too much or too little. (Sanjay L. Nhire, et al., 1994).

6. The focus of the organization on methods those are unproductive or incompatible with the production system and individuals.
7. Focus on specific tools rather than system focus: Some managers believe that the success of implementing a certain TQM performance in a particular organization will lead to successful implementation in their organizations. This is of course not healthy, as the focus should be on the whole system and on achieving and improving the quality of the processes and not the equations or methods or tools.
8. Expect rapid results for the TQM system. (Joseph S. Mortinich, 1993)
9. Initiate the application of TQM concurrently with the problems of instability in senior management, such as resignations, rotation, and retirement.
10. The failure of the organization to provide the appropriate effort, in addition to considering the overall quality as a program and not a method and a continuous system of various improvements. Paul, 1996).
11. Management failed to provide rewards and appreciation for individuals' achievements.
12. Absence of effective communication systems.
13. Immersion teams work in simple problems. (Clinton et al., 1996)
14. Problems attributed to the TQM system including: ineffective remediation procedures, poor feedback from individuals, ineffective standard procedures, incorrect quality standards, and technology and equipment problems. (Clinton et al., 1996)

Previous studies

Al-Ali study (1998), in which the researcher attempted to propose a model for the application of TQM in Arab universities. The results of the study indicated that all employees should participate in continuous improvements that enable universities to achieve satisfaction and expectations of the labor market as the beneficiary. The comprehensive approach in higher education organizations requires support from various business organizations, including financial support, joint research, and cooperation in the application of TQM in higher education institutions.

The study conducted by Maala (1998), in which the researcher tried to measure the quality of banking services by Jordanian commercial banks, by distributing a questionnaire to a sample of customers with these banks. The study found that there is a decrease in the level of service provided by banks and reflected what customers expect from these banks, where their expectations were more than that, and the study showed that the number of years of dealing with the bank has had a direct impact on the customer evaluation of the quality of the services provided by the bank. There is also a difference in the importance of the standards which it uses for clients to assess quality in banking services, and

to repeat customer deal with the bank's impact on the assessment of the quality of the service provided by the bank, the study pointed out that the private modern techniques to factor in providing the first service resulting in customer evaluation of the quality of banking services. In another study by Al-Shami (1999), which focused on the application of TQM in the Yemeni industrial organizations, one of the main findings of the study is that there are shortcomings in the application of TQM principles in general in the Yemeni industrial organizations. The lack of documentation of test and measurement procedures and methods, the absence of a specialized TQM organizational unit within the organizational structures of these organizations, and the concept of TQM is still uncommon in this type of organization. The study indicated that there is no clear quality policy and no evidence to and that quality training had not received the attention required.

The study of Abu Dallah and Nayadi (2000), which focused on identifying the level of application of TQM in service organizations in the United Arab Emirates, found that there are some principles that have received high practices, especially those related to the tangible aspects of QoS. The customer has to emphasize the quality and the role of the organization towards the community and the relationship with the supplier as well as with regard to human resources with the lowest degree of application. As for the commitment of senior management, the results showed that they received less than expected practice. The study also indicated a positive correlation between the organization's age, size and degree of practice for TQM pillars.

The study of Ahmadi (2000) was a theoretical study in which the researcher tried to identify the obstacles to the application of continuous improvement in health organizations. The study found that there is a difference in the environment, culture and nature of the activity of health organizations than in the industrial organizations in which the concept of TQM was applied, and that one of the obstacles facing the application of TQM in health organizations is the existence of organizational incentives between the various administrative units, especially between the administrative and technical bodies, as well as the complexity and centrality of the administrative systems, the lack of commitment of administrative leaders and the lack of satisfaction with the feasibility of improvement.

Al-Naem (2000) conducted a survey aimed at identifying the attitudes of students of some Saudi universities in the application of TQM. The study found that the level of knowledge of the concept of TQM. The study found that the application of TQM in Saudi universities was low.

In a study for (Sharrah, 2003) in which he addressed the economic and financial performance of the Kuwaiti banking system according to the concept of TQM, the study pointed to the weak clarity of the concepts of TQM in the banking sector, where insufficient attention was

given to the weakness of the competitive power of this sector compared to banks And this is reflected in the weakness of the psychological center of Kuwaiti banks in front of international banks.

METHODOLOGY OF THE STUDY

The descriptive approach was used in the study, and different methods of scientific research were used. Reference was made to primary and secondary sources, books and studies, statistical publications, in order to construct the theoretical framework of research, as well as the use of different statistical methods of statistical averages and standard deviations. The statistical analysis of the social sciences (SPSS) was used. The single variance and T test were analyzed for each independent variable of the study variables (gender, age, qualification, place of residence), a three-part questionnaire was also designed.

Part 1: Includes personal information (gender, age, academic qualification, profession).

Part II: A set of questions about the independent variable.

Part 3: A set of questions about the dependent variable ... in the questionnaire.

Population of the study

The study population is the income and sales tax department, with a total of (1750) employees in the income and sales tax.

The study sample

A random sample of (350) individuals was chosen.

Study Hypotheses

The first hypothesis: There is no statistically significant relationship between the level of application of TQM principles and quality of service provided in income and sales tax department.

The second hypothesis: There is no statistically significant relationship between the level of application of the principles of TQM and the level of performance in the income and sales tax department.

The third hypothesis: There is no statistically significant relationship between the application of TQM and tax services provided in income and sales tax department.

Methods of statistical analysis

The analysis of the statistical data was used by using the statistical package for social sciences (SPSS).

The single variance and T test was analyzed for each independent variable of the study variables (gender, age, educational qualification, place of residence).

Personal information: (gender, age, academic qualification, nature of occupation).

A set of questions related to the independent variable.

A set of questions about the dependent variable ... in the questionnaire

Statistical analysis

To test the reliability of the study instrument, the researcher found the coefficient of reliability Kronbach Alpha, where the value (0.85) and this value is valid for the purposes of study.

Statistical processing:

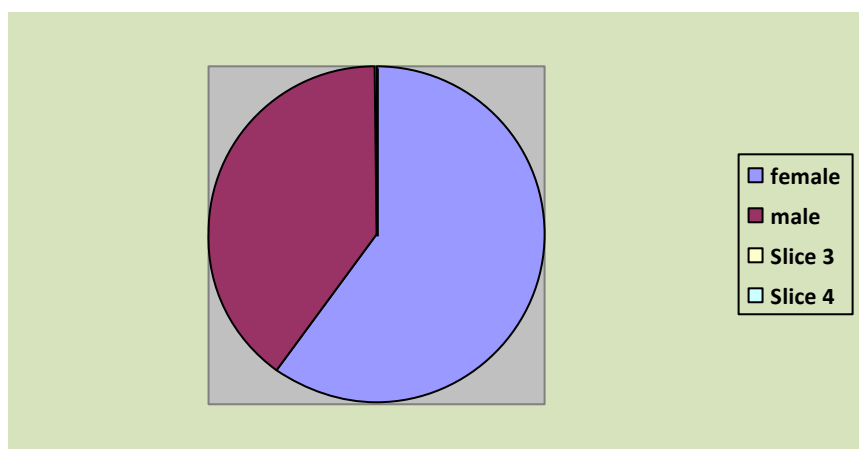
1. Finding repetition and percentages.
2. Finding the mathematical averages and the standard deviations of the study paragraphs.
3. Using one sample T-test.

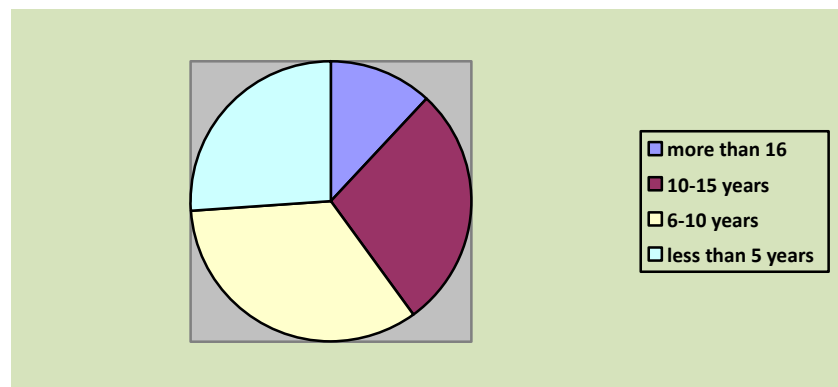
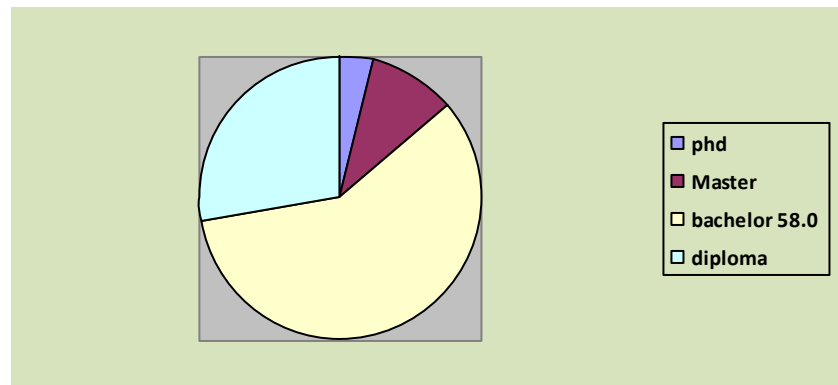
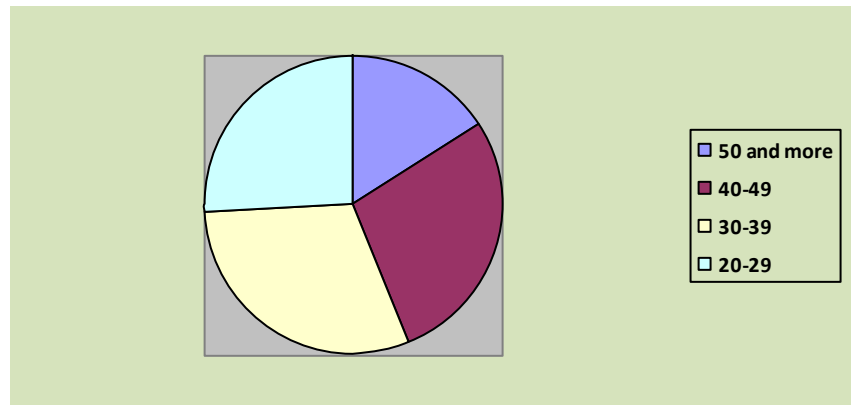
RESULTS OF THE STUDY

First: Personal factors

Table 1: Distribution of the sample of the study according to personal factors

Variable	Category	Repetition	Percentage
Gender	Male	20	40.0
	Female	30	60.0
Age	From 20-29 years	13	26.0
	From 30-39 years	15	30.0
	From 40 -49 years old	14	28.0
	50 years and over	8	16.0
Scientific level	Diploma	14	28.0
	Bachelor	29	58.0
	Master	5	10.0
	Ph.D.	2	4.0
Scientific level	Less than 5 years	13	26.0
	From 6-10 years	17	34.0
	From 10-15 years	14	28.0
	16 years and over	6	12.0
Total		50	100.0





Note from Table (1) that the distribution of the study sample was as follows:

Gender: The percentage of males in the study sample (40%), while the percentage of females (60%) which is the largest.

Age: Most members of the study sample are between (30- 39) years of age, with (30.0%).

Scientific level: The highest percentages of the sample of the study sample were those with a bachelor's degree (58%).

Years of experience: The largest percentage of respondents with experience between (6-10) years, where their percentage reached (34%).

Second: Study paragraphs

Table 2: The arithmetical averages and standard deviations of the study paragraphs

Rank	Item	Mean	Standard deviation	Approval ratio
1	High total quality management leads to higher tax revenues	4.30	0.580	86.00
2	The application of TQM principles has a direct impact on the level of performance in the income and sales tax department	4.16	0.866	83.20
3	The high level of overall quality has led to improved level of job performance	3.92	1.05	78.40
4	The high level of total quality management leads to high rates of competition and excellence among other government departments	3.90	0.50	78.00
5	The application of TQM principles has a direct impact on income and sales tax services	3.90	1.11	78.00
6	The high level of overall quality has led to improved service in income tax	3.80	1.00	76.00
7	There is a correlation between the high level of TQM in the department and job satisfaction	3.64	1.36	72.80
8	The application of TQM principles has a direct impact on service provided in income and sales tax department	3.16	1.405	63.20
9	The high level of overall quality has led to improved tax services	3.14	1.41	62.80
10	There is a correlation between the high level of total quality management in the department and the satisfaction of taxpayers	3.08	1.38	61.60
Rate		3.70	1.07	74.00

The above table shows the arithmetical averages of the study paragraphs. All the paragraphs obtained a positive arithmetic mean ranging between (3.08-4.30). The paragraph "High TQM leads to higher tax revenue" is higher, total quality in the department and satisfaction of the taxpayers "at its lowest, and the overall average (3.70).

Third: Testing the hypotheses of the study:

The first hypothesis: There is no statistically significant relationship between the level of application of TQM principles and quality of service provided in income and sales tax department.

To test the hypothesis of the first study, the researcher used one Sample T-test. The following table shows this:

Table 3: Test results for one sample to test the first hypothesis of the study

Calculated t	Df	Sig	Tabulated t value
3.448	49	0.001	3

The above table shows that the computed values were greater than the tabulated t values at a level of significance less than ($\alpha \leq 0.05$). This leads to acceptance of the hypothesis that there is a statistically significant relationship between the application of the principles of TQM and the quality of service provided in income and sales tax department.

The second hypothesis: There is no statistically significant relationship between the level of application of the principles of TQM and the level of performance in the income and sales tax department.

To test the hypothesis of the second study, the researcher used one sample T-test and the following table shows that:

Table 4: Test results for one sample to test the second hypothesis of the study

Calculated T	Df	Sig	Tabulated t value
10.752	49	0.000	3

The above table shows that the computed values were greater than the tabulated t values at a level of significance less than ($\alpha \leq 0.05$). This leads to acceptance of the hypothesis that there is a statistically significant relationship between the application of TQM principles and the medical level in the income and sales tax department.

The third hypothesis: There is no statistically significant relationship between the application of TQM and the treatment provided in income and sales tax department. To test the third hypothesis of the study, the researcher used one sample T-test and the following table shows that:

Table 5: T-test results for one sample to test the third hypothesis of the study

Calculated t	Df	Sig	Tabulated t
4.071	49	0.000	3

The above table shows that the computed values were greater than the tabulated t at a level of significance less than (0.05). This leads to acceptance of the hypothesis that there is a statistically significant relationship between the application of TQM and the treatment provided in the income and sales tax department.

Conclusions and Recommendations

The results of the study indicated that the level of awareness and commitment raised among the tax

administration through the application of TQM, there was a conviction by senior management of TQM. The results of the study showed that the management regularly holds meetings with the employees and is keen to improve the aspects of services on an ongoing basis. On the other hand, the senior management did not focus on the performance of the group did not seek to form quality files in the form required and the senior management, it did not provide sufficient material resources to regulate quality management and did not do the role required of

them in facilitating the application of quality concepts at a high rate.

The study also pointed to the limited participation of those working in the preparation of quality programs, where the administration deliberately rewards employees for their unique and innovative participation only in quality programs.

The study showed the success of the training programs that the department believes in achieving its goals. The study said that the availability of financial grants increases the chances of successful implementation of comprehensive quality programs.

The administration worked to attract the necessary competencies to enhance the service. The study pointed to the administration's interest in the taxpayers. The staff has always shown willingness to cooperate with the Department.

RECOMMENDATIONS

In the light of what the field study did to know the principles of governance and its impact in regulating the relations between the main parties that affect the performance, as well as the elements of strengthening the institution in the long run and determining responsibility.

The researcher suggests the following recommendations:

- 1.To increase the awareness and commitment of senior management to the concept of governance by focusing on the continuous improvement of administrative processes and removing obstacles to their implementation, as well as facilitating the procedures of governance and focusing on increasing the material resources necessary to regulate the principles of governance.
- 2.Focus on the formation of task forces that lead to collective participation in achieving the principles of governance and taking into account the views of employees during organizational change in policy-making related to the center.
- 3.Work on training employees on modern techniques that help to serve customers in order to implement the concept of governance with all its requirements.
- 4.Paying attention to employees as an important element in applying the concept of governance.
- 5.To work to consolidate the principles of governance through continuous improvement and surveys of the views of the beneficiaries of the service to increase the satisfaction of the taxpayers more.
- 6.The external auditors are invited to announce their reports on the companies being audited, regardless of the opinions included in these reports, with the need to change the auditor periodically according to international auditing standards.
- 7.The establishment of internal audit departments and audit committees of various public shareholding companies, the Risk Management Unit, the Promotion

Committee, the Governance Committee and the Compliance Committee.

- 8.Preparing a guide to the ethics of working in Jordanian companies (not just banks), with the need to modify them to cope with developments in the work environment.

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