



T.C

BİNGÖL UNIVERSITY

SOCIAL SCIENCES INSTITUTE

BUSINESS ADMINISTRATION DEPARTMENT

**THE RELATIONSHIP OF INTELLECTUAL CAPITAL TO THE
PROMOTION OF COMPETITIVE STRATEGIES**

A RESEARCH OF THE VIEWS OF MANAGERS IN THE ERBIL CITY HOTELS

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ENTELLEKTÜEL SERMAYE İLE REKABET STRATEJİLERİNİN
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ERBİL ŞEHRİNDEKİ OTEL YÖNETİCİLERİNİN GÖRÜŞLERİYLE İLGİLİ
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BİLİMSEL ETİK BİLDİRİMİ

"Entellektüel Sermaye ile Rekabet Stratejilerinin Geliştirilmesi Arasındaki İlişki: Erbil Şehrindeki Otel Yöneticilerinin Görüşleriyle İlgili Bir Araştırma" isimli tez çalışmasında öneri aşamasından bitimine kadar dikkatli bir şekilde bilimsel etiki ve akademik prensipleri yerine yetirdim .Çalışmada direkt ve indirekt olarak kullandığım her alıntıya kaynak gösterdiğimi ve yararlandığım eserlerin kaynakçada belirtilenlerden oluştuğunu beyan ederim.

/ / 2018

Ali Abdullah AHMED

Signature

THESIS ACCEPTANCE AND APPROVAL

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This thesis entitled" **The Relationship of Intellectual Capital to the Promotion of Competitive Strategies:** prepared by Ali Abdullah Ahmed was found to be successful as a result of the thesis defense examination held on the date of...../.....2018 and accepted by our jury as the master degree in the Department of Business Administration..

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DEDICATION

I present the output of this work to the pure spirit of my father, and to my dear mother, who I pray her full health and well-being. I would also like to extend this message to my brothers, sisters, to my wife (Zainab) and my beloved children (Milad, Yad, Arya), God preserve them all.



ÖZET

Bu çalışma entellektüel (fikri) sermaye ile rekabet stratejileri arasındaki ilişkiyi incelemeyi ve Irak'ın Erbil şehrindeki otellerdeki yöneticilerin görüşlerinin araştırılmasını amaçlamaktadır. Entellektüel sermaye bağımsız bir değişken olup bu değişken üç boyuta dayanmaktadır: insan sermayesi, yapısal sermaye ve ilişkisel sermaye. Rekabet stratejileri de üç boyuta dayanmaktadır: düşük maliyet stratejileri, farklılaşma stratejileri ve konsantrasyon stratejileri.

Bu çalışmanın hedeflerine ulaşmak için, analitik tasvir edici yaklaşım olarak, değişkenlerinin davranışı benimsenmiştir. Çalışma, turizm sektörü ve o alanda hizmet ve tecrübeye sahip otel yöneticileri örneği üzerinde yürütülmüştür. Araştırmacı, anket yapılan otellerdeki yöneticilere (164) form göndermiş ve geri dönen (117) formdan (30)u geçerli sayılmamış, (87)si yani %53,048'i analiz için kabul edilmiştir. Bu oran davranışsal ve idari çalışmalarda analiz için kabul edilebilir orandır.

Anket formuyla veri toplamak ve analiz alanını tespit etmek üzere;

1- Çalışma grubu üyelerinin, entellektüel sermayenin önemini ve otellerinin rekabetçi stratejilerini anlamış olup olmadıklarıyla ilgili,

2- Onların, entellektüel sermayenin rekabet stratejileri ile ilişkileri konusundaki bilinç seviyeleri: dolayısıyla Erbil'deki High-end otellerindeki yöneticilerin görüşlerinin, analitik bir çalışmasıdır.

Varsayılan bir model, entellektüel sermayenin boyutları ve rekabetçi stratejiler arasındaki ilişkinin doğasını yansıtan bir dizi temel hipotez üzerine geliştirildi. Sonuçları belirlemek ve analiz etmek için bilgisayar yazılımı aracılığıyla (Spss-v.17) bir dizi istatistiksel yöntem kullanıldı.

Sonuçlar, hipotez ilişkilerinin ve araştırma değişkenleri ile teori ve uygulama yönünden birtakım sonuçlara dayanan değişme dereceleri arasındaki etkileşimin gerçek olduğunu ve değişkenlik gösterdiğini kanıtladı. Ayrıca çalışma, bu sahadaki araştırmacıların ve ilgili otoritelerin yararlanabileceği birtakım tavsiye ve teklifleri de kapsamaktadır.

Anahtar kelime: Entellektüel Sermaye, İnsan Sermayesi, Yapısal Sermaye, İlişkisel Sermaye, Rekabetçi Stratejiler, Düşük Maliyetli Liderlik Stratejisi, Farklılaşma Stratejisi, Konsantrasyon Stratejisi.

ABSTRACT

This study seeks to study the relationship of intellectual capital (IC) to competitive strategies (CS): A research of the views of managers in Erbil city hotels. Intellectual capital is an independent variable. The first variable is based on three dimensions: human capital, structural capital, relational capital, and competitive strategies as a variable based on three dimensions: lower cost strategies, differentiation strategies, and concentration strategies.

To achieve the current study objectives, the analytical descriptive approach was adopted in the treatment of its variables. The study was conducted on a sample of managers in hotels surveyed who have service and experience in the field of the tourism sector and its work. The researcher distributed (164) form to the sample or manager in the surveyed hotels and retrieved (117) form, the number of valid forms for analysis is (87) forms and excluded (30) form and were not valid for analysis, and the response rate is (53.048 %) and this ratio is acceptable and can be analyzed for behavioral and administrative studies. Depending on the form questionnaire to collect data and analysis in the field to identify:

- 1- The extent to which the members of the study sample understood the importance of intellectual capital and the competitive strategies of the surveyed hotels.
- 2- Levels of respondents' awareness about the relationship of intellectual capital towards competitive strategies (CS): it is an analytical study of the views of a sample of managers of the High-end r hotels in Erbil.

A default model was developed based on a number of key hypotheses that reflect the nature of the relationship between the dimensions of intellectual capital and competitive strategies. A number of statistical methods were used to analyze and determine the results, and through the computer software (Spss-v.-17).

And the results proved the realization of hypotheses relations and influence between the search variables and to varying degrees and the study was based on a set of conclusions from the theoretical and field aspects, and the study concluded with a

number of recommendations and suggestions that could benefit the researchers and the relevant authorities in this field.

Keyword: Intellectual Capital, Human Capital, Structural Capital, Relational Capital, Competitive Strategies, Low-Cost Leadership Strategy, Differentiation Strategy, Focus Strategy



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ACRONYMS

Abbreviations	Explanation
MBA	: Master of Business Administration
IC	: Intellectual Capital
HC	: Human Capital
CS	: Competitive Strategies
ICM	: Intellectual Capital Management
LCLS	: Low-Cost Leadership Strategy
KM	: Knowledge Management
DS	: Differentiation Strategy
FS	: Focus Strategy
SPSS	: Statistical Package for the Social Sciences

INTRODUCTION

The tourism sector is considered as one of the priorities of the administrative perspective. It is a mean of overcoming the challenges in order to guarantee the outputs the tourism organizations/sectors. This is in addition to the efforts made by the government to help these organizations. If these efforts are not administered and managed in an effective manner, it would not be possible to accomplish the social, financial and political aspects which are in parallel to the spending. This legitimizes the extra attention to the intellectual capital and competitive strategies in the tourism division in general and more specifically to the elegant hotels in the city of Erbil.

To achieve the current Study objectives, the High-end hotels in Erbil were selected to identify the role of the most important dimensions of intellectual capital in the competitive strategies in these hotels and to diagnose the nature of the relationship and influence between them.

Thus, the importance of the current Study is to address two main variables and their application in the tourism sector. One is to assess the current conditions of the hotels in Erbil and the other is factors supporting its development.

The main objective of this Study is to demonstrate the role of intellectual capital in the promotion of competitive strategies, through the practical application in a group of hotels in the city of Erbil, and for the purpose of achieving this goal the researcher divided the Study into fore chapters:

The First Chapter deals with the previous studies and the Study methodology according to two subjects. The First Topic is devoted to the previous studies and the second topic is about Study methodology.

The second chapter was devoted as a theoretical input to intellectual capital, the first section deals with the historical development of intellectual capital, While the second topic dealt with the concept of intellectual capital and its definition, The third topic has specialized characteristics of intellectual capital, The fourth topic concerned the importance of intellectual capital, The fifth topic was devoted to models of intellectual capital, The sixth topic is specialized in the dimensions (components) of intellectual capital, The seventh topic concerned elements of

intellectual capital, The eighth topic is the building, investment, management and development of intellectual capital.

The third chapter was specialized in competitiveness strategies, through four questions, the first topic: general concepts about competitive strategies, While the second topic: the strategy of cost leadership, the third topic dealt with the strategy of differentiation, the fourth topic is devoted to the focus strategy.

And the fourth chapter was devoted to testing hypotheses of Study and that through the application in the hotels searched - Erbil, The researcher used the method of direct practical application through four detectives, The first topic is devoted to describing the sample of Study in the faculties studied, The second section deals with the description and diagnosis of search variables, The third topic dealt with the analysis of correlation and the relationship between.

The third topic dealt with the analysis of the correlation between the variables of Study and the fourth topic dealt with the analysis of the relationship of the impact between the variables of the study. And at the end, chapter four dealt with the conclusions of the researcher and dealt with the recommendations of the researcher to address the conclusions.

CHAPTER ONE

LITERATURE REVIEW AND STUDY METHODOLOGY

This chapter reviews a series of previous studies that are a major source for clarifying the most important ideas. In order to examine the other studies and theoretical and field Study related to the current Study topic or its main paragraphs, Study, importance, objectives and limits, as well as explain the model of Study and hypotheses as well as data collection tools, and accordingly will be divided this chapter on two topics, as follows:

1.1. Literature Review

This study reviews some of the studies related to the current Study variables, which contribute to drawing the structural and structural frameworks of the Study methodology, while supporting the proposed model and its possible hypotheses, in order to benefit from the intellectual construction of the dimensions of the Study and its methodology by analyzing its objectives and findings.

1.1.1. Studies on Intellectual Capital

The title of the study is (The relationship between organizational knowledge and intellectual capital and its influence in determining the strategic option, and The aim of this study was to answer the conceptual and applied problem questions first and to select the relationship and impact models. The study (Ph.D. thesis) was conducted on a sample of (57) individuals, including the authorized directors, members of the board of directors and the heads and department managers of eight organizations working in the private sector in Erbil governorate, who was accredited as a measurement tool. The study found that there is a strong correlation between knowledge management processes and strategic options and between intellectual capital and strategic options. There is also a significant effect on both implicit knowledge and knowledge and knowledge management processes in intellectual capital.

She recommended that Invest in the methods adopted in knowledge management processes and give the process of knowledge development and purchase

and the process of participation more attention by involving managers in the Study teams and providing access to the knowledge base, the establishment of the management of companies investigated in the methods of intellectual capital diagnosis. The development of its support as one of the main inputs in the productivity of strategic decision, instead of the use of policies to protect the intellectual capital and the development of it to enhance its actual contribution in building the future of thanksgiving and developing its potential and competitiveness And The use of universities in the Region to benefit from their expertise and knowledge to develop the aspects of knowledge management in companies surveyed with the need to create a scientific department in the universities by enabling the student to absorb the knowledge content that helps him to contribute to the implementation of knowledge management when joining the labor market. **(Wali A, Ibrahim, Study, 2007).**

The impact of intangible assets on achieving competitive advantage continues to adopt TQM standards is the title of his study and The study was designed to identify the impact of intangible assets (human capital, structural capital, information capital) in achieving competitive advantage in the adoption of comprehensive quality standards, The study found that the impact of the intangible assets (human capital, structural capital, information capital) in achieving excellence in the presence of the overall quality standards. **(Al-Fayoumi Study, 2010)**

Title of Study (Scientific study) is (The Impact of Intellectual Capital on Firms Market Value and Financial Performance), this study aimed to study the impact of intellectual capital on the market value and financial performances in the Greece companies.⁹⁶ Greece companies have been tested that are registered in the Athena Stock Exchange, Included for industrial sectors and hypothesis have been tested, The study found that there is a significant relationship between human capital and financial performances and Focusing on, caring about human capital of the organization, and enhancing the level of human capital. **(Madininos Study, 2011)**

This Study (The role of intellectual capital in organizational innovation, Master thesis: Analytical study of the views of a sample of managers of private sector organizations in the city of Erbil) aimed at building a theoretical conceptual framework that reflects the modern trends of intellectual capital concepts and organizational creativity. It also clarifies the most important requirements for raising the capital by its three components, and the appropriate requirements for adopting the creative abilities of the study sample and its role in organizational innovation, the study found the constant change and complexity in the environment of organizations dictate the process of managing intellectual capital in order to achieve their creativity in order to maintain their growth, the most important challenge faced by organizations lies in the difficulties that hinder the process of measuring intellectual capital and finding quantitative and accurate measures to measure them and a clear interest in the management of the organizations investigated by individuals with knowledge, skill and distinctive and diverse ability and the pursuit of attracting and maintaining them, the statistical significance of the existence of a strong moral effect between intellectual capital combined and organizational creativity combined.

Recommend the management of organizations the importance of dealing with intellectual capital and organizational creativity in all forms in order to increase the absorption of these new concepts and the interest of the organizations in finding practical and scientific foundations for evaluating their intangible intellectual resources so as to facilitate their effective management, The attention of the organization to its personnel working in various aspects and to provide a working environment suitable for the worker's sense of job security in order to encourage creativity. **(Ahmed Study, 2012)**

(A strategic vision of intellectual capital and its role in achieving competitive advantage is the title of Ahmed study. The problem of the study was to measure the importance of intellectual capital and the dissemination of the culture of creativity and innovation and the impact of intellectual capital in the achievement of competitiveness, aimed at identifying the availability of free capital and the extent of interest, and to identify its role in the development of creative capabilities in these companies and then to achieve value added and to achieve competitive advantage,

the study concerned the need to maintain intellectual capital and ways to invest in a manner that achieves innovative and creative activities that achieve and support competitive advantages and The study found that the real value of the organizations depends on the intellectual property they possess, which is the stock of knowledge in the workers and that can be converted into value. **(Abdul Hameed Study, 2012)**

The impact of intellectual capital on the performance of the telecommunications sector in the light of the external business environment is the name of Al- Nasser study; This study aims to examine the extent impacts of intellectual capital in the communication company's activities in Kuwait, in light of foreign environment businesses and Testing 96 united companies that registered in Athena Stock exchange, As a result, the study found that has a strong relationship between intellectual capital and business performance of Kuwaiti telecoms companies.

The study also showed that the biggest impact was the first component of intellectual capital: capital, customers, followed by human capital, structural capital, It also showed a strong and influential relationship between the three components of intellectual capital (human capital, structural capital, and client capital). The study has also attracted more attention to the intellectual capital of the three components in order to manage it successfully. Effective, and as the results showed that the biggest impact of capital customers Will Its human capital, the study sample need to make further efforts to improve the structural and head of capital development, in order to raise the level and thus raise the performance levels of these companies and recommended that, The interest of the relevant communication elements and the preservation of intellectual assets therein, Telecommunications companies, represented by their managers and officials, consider intellectual capital as an integrated framework that combines its three components (human, structural and customers, Maintain the support of raising capital efficiency relations by supporting and developing the activities and events of public relations in telecommunications companies. **(Al-Nasser Study, 2013)**

Analysis the Relationship of Intellectual Capital and Organizational Learning and its impact on Achieving Business Entrepreneurship, Master Thesis, the present

study aims to analyze the relationship of intellectual capital (i.e. human capital, structural capital, customer's capital) and organizational learning through its components (strategic component, organizational component, cultural component) then knowing the impact of this relationship on the achieving business entrepreneurship in private sector hospitals in Erbil city, Sample views at private hospitals in Erbil city and Descriptive analytical method. The study reaches several conclusions; most notably the presence of high levels of intellectual capital and organizational learning, as well the existence of business entrepreneurship in the surveyed hospitals in Erbil. The study also found a correlation and effect between independent variables and the dependent variable on the aggregate and partial levels, the study presented that there are no significant variances in the attitudes of respondents on the relationship of intellectual capital and organizational learning and its impact on achieving business entrepreneurship according to responders' personal characteristics differences. **(Mustafa Study, 2016)**

1.1.2. Studies on Competitive Strategies

The impact of market knowledge in the selection of competitive strategies and excellent level of in performance, (exploratory study in the durable goods sector in the Jordanian market) is the Title_of Study and The objective of this study is to determine the degree of influence of market knowledge in the selection of competitive marketing strategies and performance excellence in the durable goods market. One of the most important findings is that the managers in the sample companies understand, to varying degrees. The importance of knowledge of the factors influencing the market, and give attention to the needs of consumers and competitors more than their interest in Study and development, and managers show a positive trend towards the strategy of driving less cost distinction is different from competitors. **(Jawad Kazem Study, 2003)**

Competitive Strategies of Ethnic Food, Master of Science Thesis is the title of Canbaz study, the aim of this thesis is to identify the competitive strategies of existent ethnic foodstuff companies in Sweden in order to set a success model for the new entrants as a guideline. To be able to set a clear model the distinctive

competencies of the companies on which strategies are constructed will be identified, Because of this Study findings and analysis, we recommend the companies Laroc and Sevan to increase their processed food products and even provide ready meal options to Swedish consumers since processed food has a growth potential and provide an easy way to increase recognition of new cuisines. They recommend that new entrants should focus on ready meal food products for Middle Eastern cuisine. Since market of ready meal food products is not a mature one and since there is no previously done Study, a future Study in this field could be done. To be more specific, future study can focus on which kind of Middle Eastern dishes will be appreciated more in the Swedish ethnic foodstuff market. One of our other recommendations is independent stores. He recommends to new entrants, to work with independent food stores. However, to do so, it is necessary to establish a network of these independent food stores. As a result, a further Study based on the question "How to create a network of independent stores for ethnic foodstuff?" can be done. **(Canbaz and Yilmaz Study, 2009)**

The Competitive Strategies as an Approach to Achieve The Sustainable Competitive Advantage is the title of their study, This paper aims to determine the role of competitive strategies to achieve sustainable competitive advantage through a field study on a sample of Algerian economic institutions, and to achieve the objectives of the Study a questionnaire has been developed to collect data, a Fuzzy Logic tools have been used to analyze the survey data. The main Results of the study showed that The competitive strategies play an important and crucial role in achieving a sustainable competitive advantage, and that role varies according to the scope of sustainable competitive advantage and at the end The researchers recommended to adopt suitable competitive strategies in all economic institutions in Algeria according to their activities and logistic concept and to develop the young staff in order to achieve a sustainable competitive advantage effectively. **(Thabit and Others Study, 2014)**

Title of Study is Competitive Strategies in the English National Healthcare System (NHS) Master of Science Thesis and the aim of this study is to assess what

strategies managers in English hospitals can use in order to gain a competitive advantage and meet the challenges posed by the government reforms.

The findings of this study have also provided new insights into the relationship between Porter theories and RBV in healthcare competitive strategy. This study demonstrates that by including important elements from different perspectives this allows for a greater complexity and a wider scope of analysis when evaluating strategy and enhances our understanding of sustained competitive advantage and this study offers new insight into the competitive strategies of English hospitals in the new competitive environment (**Latheef Faheem Study, 2015**)

Competitive Strategy for Entering Wind Turbine Manufacturing Industry Master of Science Thesis, KTH Industrial Engineering and Management Industrial Management SE-100 44 STOCKHOLM is the study of Marek-Andres Kauts and The objective of this thesis is to provide information on competitive level strategic opportunities for people who have technological knowledge on wind turbines, who are capable to innovate, but who lack corporate experience and still want to enter to the wind turbine industry. The thesis develops a competitive strategy they can use as input to their planning process while looking for opportunities entering to the wind turbine manufacturing industry and the result of competitive strategy Study performed in this thesis is that a window to enter to wind turbine-manufacturing industry is embedded into the process of establishing a new experience curve. The new experience curve is based on direct drive wind turbine concept. The thesis suggests that the market to enter the industry is European onshore wind turbine market. (**Marek-Andres Kauts Study, 2015**)

The relationship of intellectual capital to marketing intelligence and its impact on competitive strategies, the review was led by an example of (85) chiefs of the private part banks in the city of Erbil is their study and The Study reached a set of conclusions based on the results, the most important:

1. There is a strong positive correlation between the independent variable dimensions collectively/individually and the dependent variable, it turned

Out that the Partnership dimension is the most powerful dimension in correlation with, Competitive Strategies.

2-The presence of a strong positive impact of Intelligence Capital & Marketing intelligence dimensions collectively/individually on the Competitive Strategies, it turned out that the Partnership dimension has the most impact in strengthening the Competitive Strategies.

3-The search is over with a set of proposals in line with the conclusions to strengthen the base of this vital sector. (Ali, Abdullah and Ismail Study, 2016)

1.2. The General Framework and Study Methodology

This section reviews the general framework of the Study, its methodology, the statistical tools adopted for data analysis and hypothesis testing, and the Study community and its design, as follows:

1.2.1. Study Problem

The tourism sector in the Region and in the city of Erbil, especially the strengthening of competitiveness is due to the vitality of this sector. This requires the departments of this sector to invest in human capital for its role in increasing the ability of hotels to perform their work and competition and stay in the market and continuity as intellectual products and the intellectual capacity and accumulated knowledge and experience.

Alternatively, the concept of intellectual capital in recent years has attracted the attention of the writers and scholars as one of the modern administrative concepts and one of the current issues in various fields. If interested in inquiring about the latest developments in the external environment of the organization, especially the competitive environment characterized by rapid changes, related to the organization.

Organizations today face unstable conditions in the environment in terms of their complexity and continuous change, and it is necessary to match these conditions to ensure their survival and maintain their competitive advantage, And over the last

two decades, the concept of intellectual capital has emerged as an important and important resource for any organization, the secret of its creativity and its competitive advantage.

The circumstances of the organizations today impose on them the responsibility of overcoming the obstacles and obstacles and achieving the goals they seek. Intellectual capital is one of the most important strengths of the organization, which includes human capabilities and is a key element in improving its ability to succeed in the long term.

The intellectual capital, with the distinguished elite of employees with high intellectual abilities, gives the organization solutions in the difficult times during which it thrives during its life, which supports the competitive advantage of the organization.

Reliable with the above and the importance of topics (intellectual capital, competitive strategies), the problem of Study can be embodied through the following questions:

1- Is there a relationship between intellectual capital and competitive strategies, with the following questions?

A-Is there a relationship between human capital and competitive strategies?

B-Is there a relationship between structural capital and competitive strategies?

C-Is there a relationship between relational capital and competitive strategies?

D- Is there a relationship between the intellectual capital combined and the components of the combined competitive strategies?

E- Is there a relationship between the intellectual capital components combined and the combined competitive strategies?

F- What is the capitalization of intellectual capital with its three components (human, structural, and customers) in the competitive strategies of the organizations in question?

2- Is there an impact of intellectual capital in competitive strategies?

1.2.2. Study Importance

The major of intellectual capital, competitive strategies, has become an important topic in administrative thought, which has started to raise the interest of researchers and scholars in this field and has presented many ideas about its role in developing and improving performance and enhancing the competitive advantage of the tourism sector. Current Study highlights its importance through:

A - The significance of Study comes from the way that it manages two factors (scholarly capital, focused methodologies) at the level of Study and application in business associations, particularly inns that look for progress and the upper hand in a universe of serious rivalry.

B-The examination discoveries and suggestions will profit the tourism division, particularly High-end hotels, in embracing aggressive systems that empower them to stay and proceed in the market and contend with different inns and different fields in the tourism area.

C-The importance of the study is to arrive at the results of the relationship between the variables of the study and the impact of the study variables that provide adequate information to the decision-makers in hotels looking for the aspects of the most and the least and the strongest and the weakest link to give a clear picture of the areas that avoid increasing interest and strengthening.

D-To provide a knowledge and practical addition to the study community for the purpose of benefiting from theses of this study and to know their awareness of the role played by intellectual capital in competitive strategies

1.2.3. Study Objectives

In light of the general framework of the problem and its importance, the current Study aims to achieve the following:

A-to understand the concepts (intellectual capital, competitive strategies) as important variables in the tourism sector in general and the High-end hotels in particular, through the construction of conceptual framework reflects the conceptual trends of modern intellectual capital and competitive strategies.

B- Shed light on the relationship between intellectual capitals in competitive strategies.

C- To reveal the competitive strategies that hotels have.

D- To establish an organizational culture for hotels that must strive to have a competitive strategy as a cornerstone for meeting the accelerating environmental challenges.

E- To construct a hypothesis and attempting to test it statistically within the surveyed hotels.

F- Identification of intellectual capital levels and competitive strategies, from the point of view of the managers of the surveyed hotels (within the sample of the study) and to articulate the most important requirements for the upgrading of intellectual capital by the three components on the one hand, and the appropriate requirements for the adoption of competitive strategies.

G- Examine the relationship of correlation and influence between intellectual capital and competitive strategies

1.2.4 Study Model

In light of the problem of Study, its objectives, and the requirements of the theoretical side and treatment of the problem of study in light of its main contents and achieve the objectives of the study was built a default model that shows the possibility of developing surveyed hotels in the tourism sector. It is done through the dimensions of intellectual capital and competitive strategies studied, and the relationship between the variables of Study as well as the impact of intellectual capital in competitive strategies, the logical relationship between the search variables, expressing the solutions that the Study assumes to answer the Study questions raised in the problem. The model represents a set of hypotheses that were built to measure each dimension of the dimensions of the search variables and the consistency of variables with the characteristics of the tourist environment represented by the surveyed hotels in Erbil.

Which includes two basic variables: -

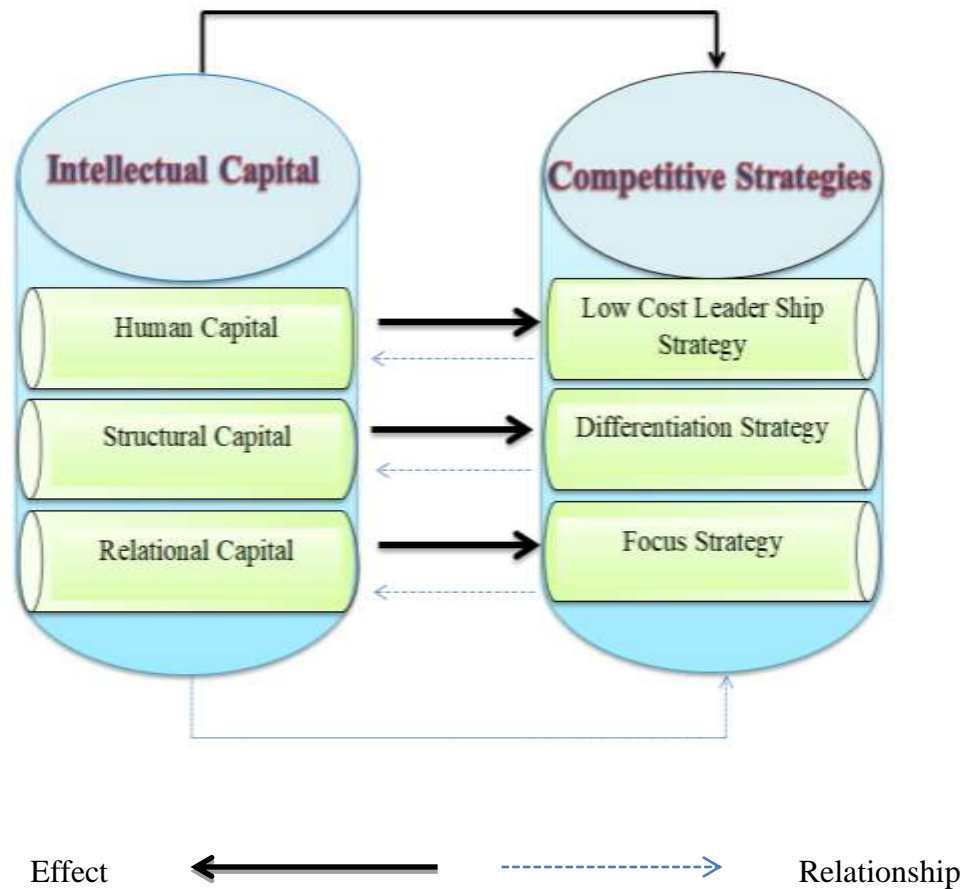
1. Independent Variable:

Intellectual Capital (W) includes Human Capital (W1), Structural Capital (W2), and Relative Capital or Clients or Relational Capital (W3).

2. Dependent Variable:

Competitive Strategies (Z), including: Lower Cost Strategy (Z1), Excellence (Differentiation) Strategies (Z2), and Concentration (Focus) Strategies (Z3).

Figure 1-1: Model of the Study



Source: Prepared By the Researcher

1.2.5. Study Hypotheses

The sample model emerges from as a set of basic assumptions are as the following:

* **The First Main Hypothesis (H0.1):** There is a significant positive correlation between intellectual capital and competitive strategies at a statistical significance level (0.05).

Firth Sub-Hypothesis (H0.1.1): There is a significant relationship between the dimensions of intellectual capital individually with the exclusion of competitive strategies individually.

Second Sub-Hypothesis (H0.1.2): There is a significant positive correlation between the dimensions of intellectual capital separately in terms of its components and the dimensions of competitive strategies combined at the level of statistical significance (0.05).

Third Sub-Hypothesis (H0.1.3): There is a significant positive correlation between the dimensions of intellectual capital combined and the dimensions of competitive strategies separately in terms of its components at the level of statistical significance (0.05).

*** The Second Main Hypothesis (H0.2):** There is a significant effect of intellectual capital in the competitiveness strategies at the level of statistical significance (0.05).

The First Sub-Hypothesis (H0.2.1): There is a significant effect of the dimensions of intellectual capital individually and collectively on low-cost leadership strategies at a statistical significance level (0.05).

The Second Sub-Hypothesis (H0.2.2): There is a significant effect of the dimensions of intellectual capital individually and collectively on the differentiation strategies at the level of statistical significance (0.05).

Third Sub-Hypothesis (H0.2.3): There is a significant effect of the dimensions of intellectual capital individually and collectively on the focus strategies at the level of statistical significance (0.05).

1.2.6. Study Methodology

Study methodology: Includes the following subsections:

1.2.6.1. Statistical Methods Used For the Purposes of This Study

The current Study was based on the presentation of the theoretical framework on the contributions of writers and researchers collected from the sources represented

by scientific references from books, magazines, studies, and related scientific researchers and researches, whether available inside or outside the region, and the internet. On the field side, the analytical descriptive approach was adopted to address its variables. Further, to collect the data and information, this is required on the personal visits of the surveyed organizations. Additionally to interview the sample members to clarify the questionnaire sections, taking into account their ability to diagnose and measure the variables. Moreover, to test the content of the questionnaire by extracting the internal consistency coefficients Which express each dimension by using correlation matrices that indicate strong internal consistency between the dimensions of intellectual capital and the dimensions of competitive strategies. It also indicates the validity and effectiveness of these variables and with the aim of conducting analysis on the study was based on the following statistical methods:

Frequency, Percent, Mean, Standard Deviation, Coefficient of For the purpose of measuring the strength and nature of the relationship between two variables, and simple regression to identify the significance of each dimension of the independent variables separately in the adopted variable, the multiple regression to show the significance of the effect.

1.2.6.2. Study Limits

1. **Spatial Boundaries:** The study was applied in the High-end hotels within the boundaries of the city of Erbil exclusively.

2 - **Temporal Boundary:** The study was carried out by the theoretical and field from (01-06-2017) until (31-03-2018). The collection of resources for the theoretical side and the initial visits to diagnose the problem of study and interview managers and the study of their views and suggestions on the paragraphs of the questionnaire, rather than the distribution of the questionnaire and return.

3 - **Human Boundaries:** It is represented by a number of managers in the sample study hotels and they numbered (87) as director.

1.2.6.3. Method of Study

First: The study follows the descriptive analytical method as it is based on a survey of opinions. This approach is characterized by a comprehensive view, where the situation is associated with analysis, and then the main results and indicators are extracted. The description is used for collecting data and information. The analysis is used for the purpose of determining the results, to test the validity or negativity of hypotheses and emerge from the virtual study schema.

Second: In order to obtain the necessary data to achieve the objectives of the study, the researcher adopted two types of information:

1- Secondary Data: the side of the side by reviewing the literature of the subject of letters and letters and periodicals and Arabic and foreign books in addition to the provided by the network (the Internet) of Study, studies and books related to the subject of the study and also benefit from previous studies that I worked within the scientific concepts of this study.

2 - Initial Data: It was obtained through the field study using the following means for the collection of data required for the study:

A. Personal Interviews Are Irregular

The study was conducted by the researcher in private hotels for the aspiration of close examination of the preliminary data necessary to diagnose the problem of the study and its nature and objectives and the possibility of implementation in these hotels, giving them an idea about the subject of the study and explain the paragraphs of the questionnaire.

B - Questionnaire:

The questionnaire is one of the most important methods used by the researcher to obtain data and information related to the field. Most of the clauses of the questionnaire were based on the prepared standards in the Study and previous studies close to the subject of the study which was modified to suit the requirements of the study and the table (1.1) demonstrate that The questionnaire contains three main dimensions, the first dimension contains general information about managers, and the second dimension is devoted to intellectual capital. The third dimension included the paragraphs of the competitive strategies. The fifth Likert method was

used for the purpose of converting the answers and emptying them according to the following: Strongly Agree (5) degrees, Agree (4) degrees, Undecided (3) degrees, Disagree (2) degrees and Strongly Disagree (1) degree.

Table (1.1): Installation of the Questionnaire

No	Key Variables	Sub-Variables	Number Of Paragraphs	Measurement Code	Scale
1	Metadata	-Information About The -Respondent -Gender -Age Categories -Number Of Years That works In The Hotel Or Tourist Sector -Academic Specialization -Number Of Sessions	5		
2	Intellectual Capital	Human Capital	8	X1-X8	Roos et, al.(1997) Bontis et, al.(2000) Chatzkel (2002) Mir khan(2002) Phathak (2003) wali(2007) Ahmed(2012) Mostafa(2016) Ali & Others(2016)
		Structural Capital	8	X9-X16	
		Relational Capital	8	X17-X24	
3	Competitive Strategies	Less Cost Strategies	5	Y1-Y5	Kazem(2005) (Canbaz,2009) (Latheef,2015) Elias(2015) Ali & Others(2016)
		Excellence Strategies	5	Y6-Y10	
		Focus Strategies	5	Y11-Y15	

Source: Prepared By the Researcher

CHAPTER TWO INTELLECTUAL CAPITAL

2.1. Historical Development of Intellectual Capital

2.1.1. The Beginnings Shedding Lights and Attention to the Human Capabilities: The beginning of attention to human capabilities back in the seventeenth century by economists, and the economist (Petty William). His idea is on the different quality of employment, and the subject of the value of employees in the calculation of wealth in a statistical way, this effort initially formed what was later known as "intellectual capital".

2.1.2. Intellectual Capital(IC): This was concentrating on efforts of economists in this direction until 1776 (Adam Smith) in his book ((Wealth of Nations)). Its focus was on the impact of the skills of workers in the process of production and the quality of output, and demanded to determine wages according to what he does the workers have time, effort and cost to gain the skills required in the performance of their tasks (Al Anzi & Saleh, 2009, p. 157).

In addition to that, it came in 1906 to witness the emergence of the actual basis of the theory of human capital in the concept of public capital. At the end of the 1950s, Theodor Schultze and Jacob Mincer developed the theory of human capital through the classification of a class of capital, derived from traditional capital, taking into account their economic and productive characteristics and measurement tools, thus this provided an explanation for the total and partial phenomena.

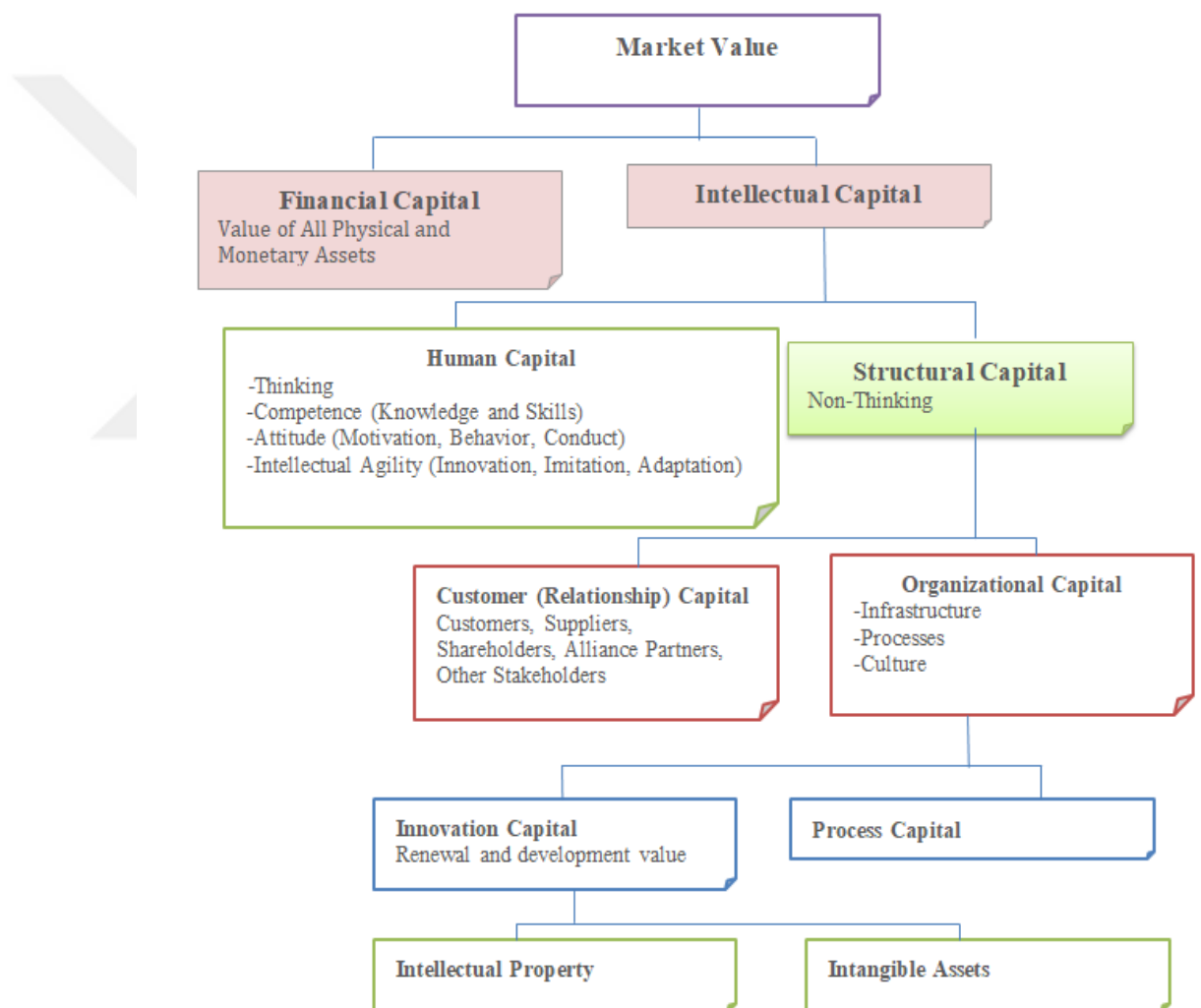
The sixties and end of the seventies had witnessed a rapid development in human capital theory that clearly led to an understanding of human behavior at the individual and social level. Becher Gary distinguishes between general human capitals, which increase the productivity of the owner. In addition, private capital in which it increases the productivity of the all in a specific activity (Sousha & Kharif, 2011, p. 3).

The growing interest in the intellectual capital began in the 1990s when Ralph Stiller, director of Johnson Philly Foods, launched the term intellectual capital:

"In the past, natural resources or national wealth components were corporate assets; Capital became cash and fixed assets (Hijan, 2003, p. 52).

The beginning of the emergence of intellectual capital backs in 1994 when Skandia published its first report on intellectual capital. Since then, Skandia has become known for its management of intellectual capital. Many companies, especially those interested in oil affairs, have turned their attention to intellectual capital, where the management of intellectual capital has become part of the daily life of these leading companies.

Figure 2-1: Components of (IC) According to Edvinsson of Skandia (1997)



Source: Mertin, Kai, Heisig, Peter, & Vorbeck, Jens, (2001) "Knowledge management", Best Practices in Europe, Springer-Verlog Berlin and T. Stewart, Your company's most valuable asset: intellectual capital, Fortune 130(7) October, 28-33 (1994).

2.2. The Concept of Intellectual Capital and Its Definition

Intellectual capital plays an important role in the success of organizations at present, as it distinguishes organizations that can offer new products better and provide innovations for products and services at a faster rate and also no longer the capital that traditional concept, nowadays; individuals are the true capital of organizations. The literature has shown many things that have changed the traditional view of capital and profitability. Seeing the researchers in their handling of all matters related to the organization from planning to evaluation and monitoring, and even in the field Measuring and managing the performance of all organizations financial aspects are no longer the best way to measure; human resources have become essential as in the performance measurement card Balanced Scorecard.

This Study targets to explain the basic concepts and intellectual foundations of the subject of intellectual capital. Where intangible assets have become valuable to the organization and awareness has grown about the importance of this organizational resource, which represents the existing knowledge in the organization and which has a great impact on giving it real value and competitive advantage. Numerous organizations have realized the important fact that competitive strategies are based on something Maybe more important than intellectual capital, which is what is called today intellectual capital. Moreover, that intellectual capital in our time as the era of developments and changes is one of the most important factors that exceed organizations of different kinds and nature of their work.

There are the numbers of definitions that have availed in illustrating the concept of intellectual capital including the following:

Numerous organizations have realized the important fact that their true value is based on something more important than their physical capital, which is today called "intellectual capital" (IC), which is the creation of employees, the knowledge of employees and their skills, The extent of the organization's culture, its organizational processes, its patents and its relations with customers (Talabani, 2005, p. 9).

(Abd, 2009, p. 15), Refers to the intellectual capital that intangible resources have become of real value to the organization. Awareness of the importance of this

organizational resource, which represents the knowledge in the organization and which has a great impact on giving it real value and competitive advantage, Intellectual capital, which has now become a factor in the success of the mission for organizations. Thomas referred to intellectual capital as the knowledge assets of business organizations to generate a competitive advantage - talent, skills, technical knowledge, and relationships - as well as the machines that embody them, (Stewart T. , 2004, p. 34).

Additionally, Murad believes that the concept of intellectual capital should be distinguished from the physical capital and human capital if the physical capital is the resources that appear in the budget of the organization such as real estate, equipment, or stocks. Human capital is the skills, creativity and accumulated experience of the human element in Thus, intellectual capital includes human capital and differs from physical capital (Murad, 2008, p. 75).

(Anzi, 2001, p. 156) States that intellectual capital (IC) represents the true capital of organizations. This concept has expanded to include the material, financial, cognitive, cultural and intellectual potentials of the organization. Not all employees are intellectual capital There is the term human capital, which is called the experience of the individual and his skills related to the generation and composition of the wealth of the organization as not all the skills of the workers and knowledge and experience is intellectual capital, but can be counted as well if these skills and knowledge are distinct so that not have the same as competing organizations to be strategic To the level that makes the customer pay a price to use them in the form of products and services distinct. According to Nasser and others, intellectual capital with its various elements plays an important role in the success of organizations now. It is characterized by organizations that can provide new products and better with the introduction of innovations for their products and services at a rapid rate. This is confirmed by the results of the survey Heads of boards of directors of large organizations in the United States of America, where they stressed that intellectual capital is considered the most important asset (Abdul Nasser & Others, 2010, p. 52).

The intellectual capital is defined as an interactive and integrated set of knowledge assets consisting of the capabilities of employees (human capital), property rights (structural capital) and customer satisfaction (capital of customers),

which can be attributed to any organization and contribute significantly and importantly to value generation. Further, to improving competitive position by matching the available resources of the organization with the reality of competition (Wali, 2007, p. 79).

In their definition of intellectual capital, (Ghasemi & Naslmosavi, 2011, pp. 430-434) focused on the competitive situation, defining intellectual capital as a set of knowledge assets that affect the competitive position of the organization. There are some elements that the concept of intellectual capital, including creativity and innovation in the industry of goods and services provided by the institution, focuses on the knowledge and the outstanding mental abilities, the means of achieving competitive advantages among competitors, the interest of customers and their satisfaction and the pursuit of their loyalty to the company (Al Sherbini & Ramidi, 2016, p. 279).

Despite the fact, Mohammed sees intellectual capital as an exceptional capability; the organization excels in its competitors from integrating different skills and experiences that contribute to increasing the value offered to customers to achieve competitive advantage (Mohammed, 2014, p. 29).

And described (Mir Khan) The intellectual capital is as the real wealth of intangible, which cannot be valued at a price, Because it is the potential of a latent mentality possessed by some workers of human capital, and is the strongest competitive weapon of competition for it; it is the basic source that stems from all the knowledge and creations that The organization must face all the changes that occur in the complex environment) (Mir Khan, 2002, pp. 25, 32).

According to Al-Husseini, intellectual capital is the elite of employees who possess mental abilities and skills to be able to create and produce new ideas capable of maintaining the competitive position of the company, increasing productivity, reducing costs, and maximizing power points within the organization. The academic area in the intellectual capital and is not determined at a certain level of management seeking through it to seize opportunities and maintain customers (Husseini, 2009, p. 34).

(Chatzkel, 2002, p. 7), Asserts that the concept of intellectual capital from an administrative point of view is the knowledge that can be converted into value or

profit, that is, the value embedded in the ideas inherent in individuals, processes, identities, and stakeholders. Moreover, Mustafa pointed out that it is a group of mental abilities, information resources, and intellectual assets. Further, creative experiences can be employed and invested in an ideally for instance, in strategic creative development ways and competitive position (Mustafa, 2016, pp. 5, 7).

It is obvious (Samlali, 2004, p. 99) that intellectual capital is the mental capacity of a particular category of human resources represented by competencies capable of generating ideas related to the creative and strategic development of systems, activities, operations, and strategies to ensure that the organization has a sustainable competitive advantage. And refers (Daft R. , 2001, p. 257) that intellectual capital is a set of information resources consisting of two kinds of knowledge, visible knowledge that is easy to express or write, and therefore to convey to others in a formal manner, and implicit knowledge based on personal experiences and the intuitive rules used to develop the organization.

(Allen, Attner, & Plunkett , 2002, p. 104) Describes it as accumulated experience, wisdom, knowledge, personal skills, and mental abilities and is the real capital of the organization, which is in its writing and rules of patents and patents trademarks.

From Ahmad's point of view, intellectual capital is the intangible intellectual ability of a group of individuals working in the organization that contributes to the achievement of creativity and sustainable competitive advantage of the organization (Ahmed, 2012, p. 27).

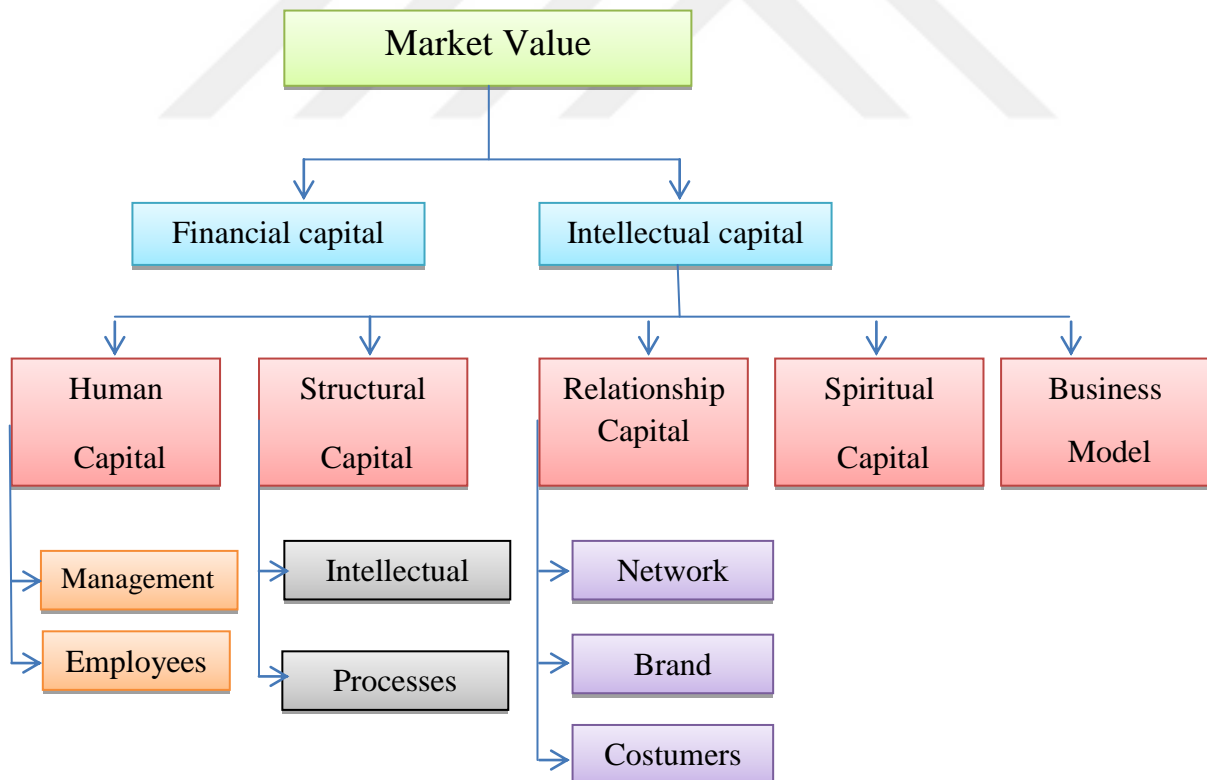
The following definition by (Mention, 2012, p. 3) argues, "Intellectual capital is the group of skills available in an organization that has a broad knowledge that makes it able to make the organization global by responding to customer requirements and the opportunities offered by technology."

(Gruian, 2011, p. 260), Believes that if we want to accurately define the concept of intellectual capital, it should be distinguished from the physical capital and human capital. Physical capital is represented in the resources that appear in the budget of the organization, such as real estate, human skills, creativity, and accumulated experience of the human element in the organization.

Further, Al-Zubaidi defines intellectual capital: the set of knowledge, skills, and information that can be updated and developed by human resources which are owned by the organization without other organizations. This helps to provide distinguished service to customers in a way that is reflected in their excellence in the environment in which they operate compared to organizations competition (Al Zubaidi, 2017, p. 225).

The researchers argue that a technical definition of intellectual capital has to be formulated. See researcher, "Intellectual capital includes the knowledge, skills, experience, and intellectual assets possessed by a distinct and specific group of human resources in organizations and institutions. They generate intellectual products through creativity and innovation using organizational techniques that lead to a high level of organizational performance, excellence, wealth, customer satisfaction, and loyalty to provide outstanding products and services and gain competitive advantages.

Figure 2-2: Current Concept of Intellectual Capital



The following table illustrates some of the other concepts of intellectual capital:

Table (2.1): Intellectual Capital Concept According to the Views of the Writers and Researchers

Author and Year	Concept of Intellectual Capital
Daft 2001	A group of informational resources consisting of two types of knowledge, the knowledge of the phenomenon based on the expression or written and thus transferred to others in the form of documents and knowledge implicit based on personal freaks and rules and axioms that contribute to the development of the Organization
Bahza 2005	The mental ability possessed by a number of individuals with the skills and experience that makes them able to generate and develop ideas to ensure the organization a competitive advantage
Hijan 2006	A group of people who have the knowledge, experience, and achievements that enable them to contribute to the performance of the organizations they work in and thus contribute to the development of their communities and even the world at large.
Najm 2008	It is the knowledge, information, intellectual property and experience that can be put to use to create wealth
Al Fazl 2009	The possibilities for managing the organization related to the capabilities and efficiency of employees and intimate relationships with customers, which are combined with other material resources. The organization's management can create creations and thus excellence and excellence.
Shaltout 2009	Smart assets, which can be defined as' the total community of knowledge, skills, and capabilities that companies and organizations can have and are oriented towards construction and production.
Batani & Al mshaghba 2010	A group of employees who have the abilities and skills to distinguish them from others so as to give them the ability to create and develop ideas to achieve an advanced competitive position of the organization
Mosavi et.al 2012	Includes non-physical resources which hold the value of staff related plus the resources of organizations and methods of operations and relationships with stakeholders
Atef and sahar 2012	The term means the economic funds and materials and equipment and brains, skills and capabilities needed to create economic or commercial activity and be for profit or the media or charities.
Beshkooch et.al 2013	A set of variables of organizational processes and technology and exclusive privileges and skills of employees and information about customers, suppliers, and stakeholders in the Organization
Razi 2013	What the individual possesses of knowledge, skills and experience, the organization's intangible assets, and the organization's relationship with the external community, which can be used to increase market value and wealth formation.
Swereh 2015	The group of skills and experiences possessed by the human element of the company and qualify them to sing and distinguish between their competitors.

2.3. The Characteristics of Intellectual Capital

Through the definition of intellectual capital in the previous subject, it has been shown to represent a group of individuals who have different cognitive and organizational abilities and are distributed at different levels of the organizational structure and do not require the availability of an academic certificate (Mafraji and Saleh, 2005, p.57). To make this clearer, we will consider the characteristics of individuals who represent intellectual capital, So that intellectual capital applies to all individuals who have innovations, innovations, innovations, unique skills, or distinct capacities (Al-Enezi, 2000, p.118). In order to define the characteristics of intellectual capital Referred to the lists of personal characteristics of the distinguished, talented, creative and innovative.

1- Organizational:

With regard to the strategic level, we find that intellectual capital is spreading at the levels all of which are in full swing (Eid A. , 2010, pp. 18-20) regarding the organic regulatory structure flexible, and the formal use is very low and hopes to decentralize management in a clear manner.

2- Professionalism:

Attention is focused on organizational education and training and not necessarily certification Academic and intellectual capital is characterized by high skill, diversity, and experience (Bo Shor & falagh, 2011, p. 5).

3- Behavioral and personal:

Intellectual capital tends to risk so much that it tends to deal with (Davis, 2000, p.47-33). Intellectual capital is the initiative, ideas and proposals, a capacity to resolve decisions without hesitation, high levels of intelligence, perseverance in work, and high self-confidence (Mohammed, 2014, p. 52).

1-Intellectual capital is intangible and intangible.

2-It presents in the minds of individuals working in the organization.

3-Its value is increased by innovation by cognitive work.

4-Aims to create wealth

5-Has no life with an increase in creative capabilities

2.4. The Importance of Intellectual Capital

The intellectual capital is the future of organizations seeking to succeed in the long-run. The intangible asset is the most important because it represents in a significant way the acquisition of expertise, experience, techniques, and individual competencies in the organization (Ali, Abdullah, & Ismail, 2016, p. 431). He stressed that he is the head of the intellectual property of the intangible assets that contemporary organizations have given great importance. Identifying the origins of the organization, especially its intellectual assets, is central to the organization's vision and strategy. Intellectual capital is the guiding force behind Competitiveness in the knowledge economy, the main driver of creativity and innovation, is one of the priorities for achieving excellence and sustainability (Wali, 2007, p. 76).

Intellectual capital is an important variable (Yusuf, 2005, p. 5), and (Hamdan, 2003, p.12) points out that the importance of intellectual capital is important to the success of the organization, Stands out as being a source of profitability and the competitive edge of the organization It is imperative to impose the nature of scientific challenges, rapid technological developments, and new competitive pressures. Additionally, both (Fernstrom and Roos, 2005, p.490) noted that intellectual capital is a sustainable competitive advantage through which organizations achieve competitive advantage. (Atieh, 2008, p.151) The effective management of intellectual capital may be defined as the final performance of the Organization that the companies which wish to succeed in today's business environment should appropriate investments and intellectual assets to possess individuals with abilities and skills than its competitors, so the workers in today organizations to transition from the traditional to the cognitive work and responsibility would be deeper and wider. Either (Al Anzi and naama, 2002, p.155) has made it clear that the survival and prosperity of the knowledge economy today requires vision, knowledge of mental capacities as well as the renewable experience skilled, intellectual capital is the backbone of the knowledge economy and the key to the success of business organizations and the President of the third millennium (Stewart: 2003, p.2).

(Farhan and Al-Abbadi 2006, p.23) identified the importance of intellectual capital by the following points:

1- Intellectual capital is the main means of the organization in today's world because intellectual assets represent the strong force that guarantees the survival of the organization.

2- Intellectual capital is an essential source of competitive advantage organizations compete based on knowledge and the advantage of information and thus counting the capital of the intellectual responsibility for the process of transforming the resource and knowledge distinct to the contribution of economic value in the market.

3- The knowledge provided in intellectual capital is unique and it is not available and provides intellectual contributions that enable the organization to increase its production compared to the other.

The importance of intellectual capital lies in the following: (Saleh, Al-Mafraji, 2007, p.78).

1- The knowledge factor is an important element that allows the organization to be able to acquire the competitive advantage, so organizations should own it, know how to manage it and measure intellectual capital, and thus produce what is known as intellectual capital.

2- Identify the frameworks that exist for the most important competitive factors and criteria, and determine how to audit these standards, especially those related to the basic competencies of intellectual capital, which represent the most important main sources of competition for organizations (Omar, 2011, p. 5).

3- When using this system regularly and in an organized and frequent manner will be obtained

High-efficiency budgeting that measures it through which organizations can finance their public budgets, by raising the efficiency and use of intellectual capital.

4- To select a systematic methodology for assessing information on how to increase the efficiency of intellectual capital uses (Abdul Aziz, 2003, p. 31).

5- To contribute to the training of many employees and to increase their knowledge of the most important factors.

6. Measure the reliability of relevant information on intellectual capital

7 - The importance of intellectual capital is also evident in the importance of organizing its measurement, which has become one of the most important influences that reflect the evolution of administrative thought, which shows that systems of measurement of intellectual capital are one of the concerns of administrative and financial accounting in the era of globalization.

In his view, the importance of intellectual capital in today's organizations is highlighted since it is the most important element in organizations and the most powerful competitive weapon of organizations, which is in the minds of workers and is represented by the loyalty of clients who serve and learn from organizations and in the value of trademarks and patents. The importance of intellectual capital stands out from being a competitive advantage of the organization because today's organizations compete based on their knowledge, information, and skills, which are a vital source of competitive advantage. Moreover, intellectual capital is the most important source of wealth for associations, is an imperative issue dictated by the nature of the challenge of World and Contemporary Technology (Yusuf, 2005, p. 56).

Luiza emphasizes the importance of intellectual capital in that it is a source of profitability and the competitive base of the institution. The importance of intellectual capital is one of the most important factors of excellence and competitive advantage in the global knowledge-based economy. It begins with creative ideas and the process of building an intellectual base is a great commitment to the institution. It requires time, effort, and material and financial resources. It may even require re-engineering and organize new activities and processes (Luiza, 2016, pp. 84-86).

Al-Ajami points out the importance of intellectual capital in the following criteria and points:

1. Intellectual capital is the basis of the progress of societies and organizations: The grace of reason and through thinking is now the most powerful weapon and the most objective indicator of the progress of societies and organizations. 'I do not see a more effective way to fight poverty than to invest in the brains and capabilities that create technology and progress,' said Jawahar- Lal Nehru.

- 2- Establishing Smart Organizations Smart organizations are interested in investing their minds and information technology in a transparent and transparent

information system. All that is in the smart organizations is to identify the responsibilities, tasks, and diversity of expertise by multiple skills per person.

3- Successful investments and high returns: The ability to create knowledge, access and use effectively, has become an effective tool for creativity, competitiveness, and economic growth.

4- Intellectual capital is one of the most important sources of competitive advantage of contemporary organizations where the work of the strategy of discrimination can be achieved only through intellectual production and creativity, and provide what is new in the field of Study and development.

6- Intellectual capital is a source of wealth generation in the organization and individuals, where three-quarters of the value added is derived from knowledge (Ajami, 2010, p. 22).

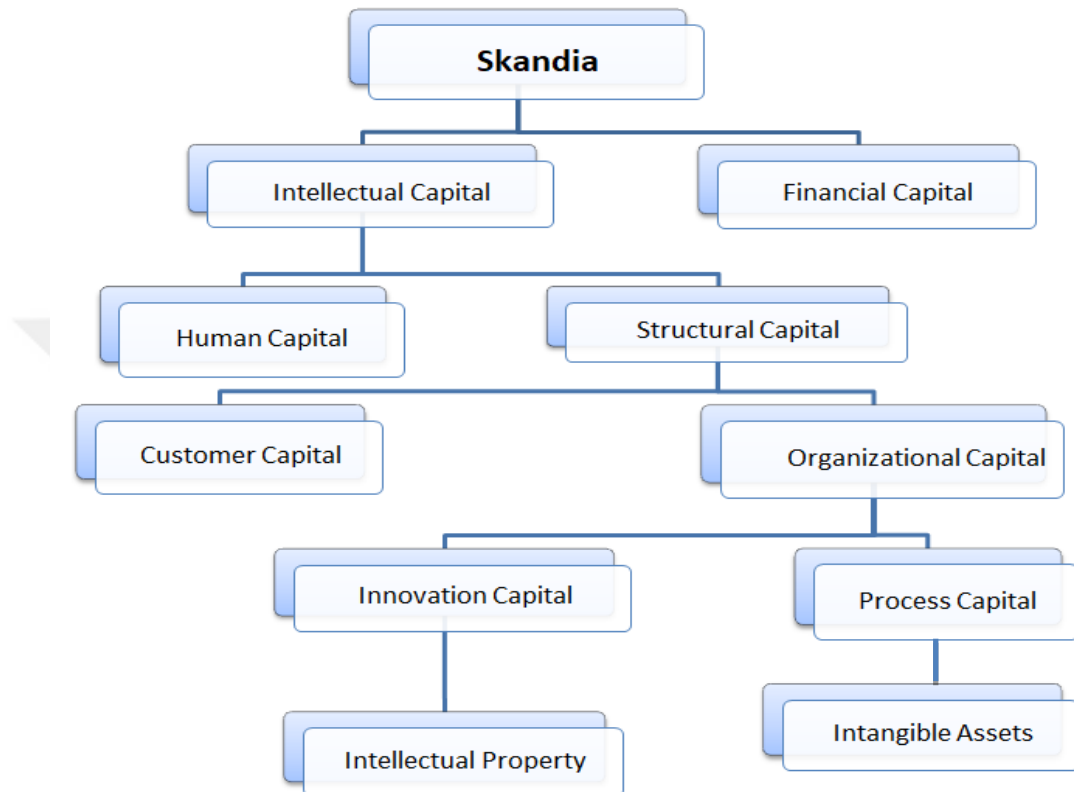
2.5. Models of Intellectual Capital

There were several attempts in the literature that studied intellectual capital that interested in administrative assumptions, we found that there is a set of models submitted by researchers on intellectual capital, and these models differed in some points, in other points, a number of these models will be clarified as follows:

2.5.1. The Model of The Market Value Edvinsson, who was the first director of Skandia's intellectual capital department, explained that the main components of intellectual capital are synthetic capital and human capital, and generally represent the difference between intellectual assets owned by workers and between organizational structure and organization and processes within the business of the organization. Regulatory capital includes both creative capital and operational capital. Operational capital represents the amount of ingenuity or skill created within the organization (identification guides), best practices and resources The organization's libraries are all part of the capital While creative capital crosses intangible assets such as patents, legal rights, intellectual property, secrets and trademarks, and provides future success. It is also a source of innovation for the whole organization.

Creative capital includes intellectual assets (the organized cultural environment) Intellectual Property (Patents and Trademark) (Mustafa, 2016, p. 7) as a hump in Figure (2.3)

Figure 2-3: Components of Intellectual Capital According to Edvinsson of Skandia



Source: Mertin, Kai, Heisig, Peter, & Vorbeck, Jens, (2001) "Knowledge management", Best Practices in Europe, Springer-Verlog Berlin.

2.5.2. Sveiby's Model, is the main intellectual capital components. This model consists of three main components: the assets of the internal structure of the head of the first component, which includes the legal form of the organization. The management of systems and culture of the organization and programs ready, and the structure of the capital of the second component of the relationship Business - Customer Relations - Relations with Suppliers, and Component III the assets of the human capital structure are the efficiency of employees - education - experience (Sveiby, 1998) and table (2.2) shows the components of this model.

Table (2.2): Components of Intellectual Capital According To Sveiby Model

Components Of Intellectual Capital	Elements
Human Structure	Capabilities, knowledge, skills, individual and collective experiences, and problem-solving capabilities that remain within the organization
External Structure	Alliances and relationships with customers, suppliers, suppliers, partners, investors and strategists, local community, and everything related to excellence and reputation
Internal Structure	Alliances and relationships with customers, suppliers, suppliers, partners, investors and strategists, local community, and everything related to excellence and reputation

Source: Verna Allee, (2002) *The Future of Knowledge*, Butter worth Hienemann, Amsterdam, p.158.

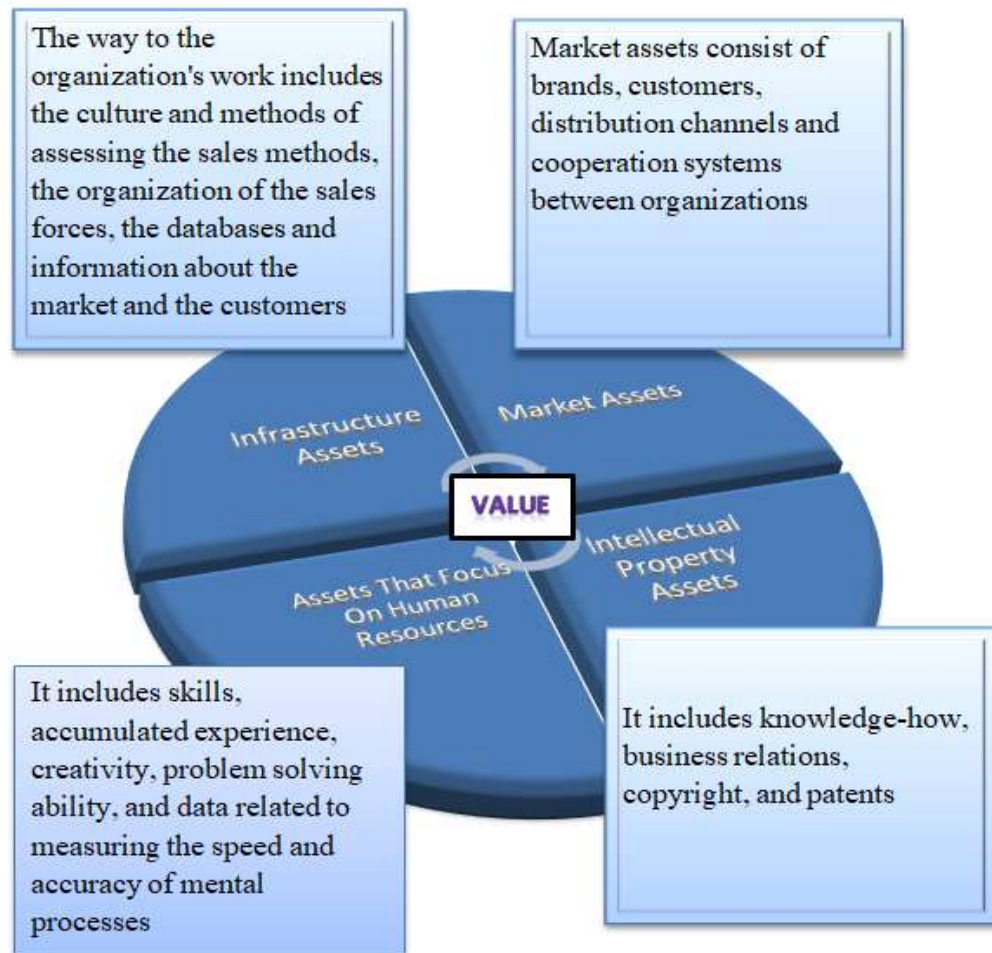
2.5.3. The Ontario Model, includes an analysis of the study of the different elements of intellectual capital, namely, human, organizational, and relational capital, and how it was used. Bontice and Choo's contribution to this model is to emphasize the importance of human capital because it is the most relevant component when compared to the rest the second contribution was to illustrate the relationships between intellectual capital groups (Choo & Bonits , 2002, p. 41).

2.5.4. The Broking Model, one of the founders of Technology Broker, has provided a model of intellectual capital with four main components. The first component assets include brands, customer relationships, distribution channels, and inter-organizational cooperation systems. Human resources represent the second component, which includes skills, accumulated experience, creativity, and problem-solving capacity, as well as data related to measuring the speed and accuracy of mental processes.

The third component of intellectual capital is intellectual property assets. Copyright and disclaimer in patents and the fourth universe of intellectual capital according to the model of Broking is the existence of infrastructure and includes all the elements that regulate or pave the way organized businesses. The culture of the organization

and special methods of risk assessment and methods of regulation of sales forces and financial structure and databases and Information about the market and customers (Wali, 2007, p. 83) as shown in Figure (2.4)

Figure 2-4: Components of the Broking Model



Source: Brooking, A. (1999) Corporate Memory, Thomson Business Press, London after Phatak, P.120.

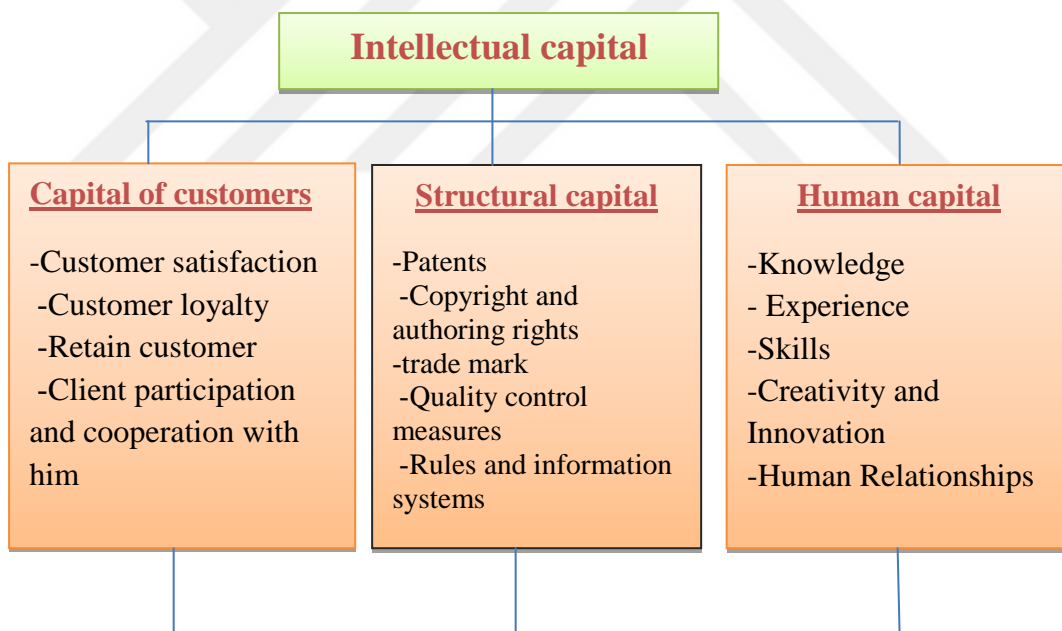
2.5.5. The Petty & Guthrie Model, The components of intellectual capital by this model consist of three main components:

- The internal structure is structured capital (structural).
- The external structure is represented by capital customers (relationships)
- Employee competence and representing human capital (Petty & Guthrie, 2000, p.155).

2.5.6. The Stewart Model, has presented a detailed outline of intellectual capital consisting of three main components:

Human capital consists of the first component, which includes the skills, experience, and mental ability necessary to find practical solutions for customers and customers. It is a source of innovation and innovation in the organization. The second structural capital is information systems, patents, copyright, the brand name (brand), and the third component is the capital of the customers. It represents the customer's satisfaction and loyalty, the extent of retaining the customer by satisfying his wishes and participating in the work of the organization and extending the bridges of cooperation with him. A (Stewart, 1999, p.75) point out that intellectual capital is produced through the interconnection between human and structural capital and customers, as shown in the below figure:

Figure 2-5: Components of the Stewart Model



Source: Stewart, T. (1999) Intellectual Capital: The New Wealth of Organizational, New York: Doubleday – Currency, p.75.

Table (2.3): Components of Intellectual Capital According To the Opinions of Some Writers and Researchers

Authors and Researchers	Components of Intellectual Capital
Despres & Channvel 2000	Human Capital, Structural Capital, Intellectual Property, Intellectual Property
Guthrie & Petty 2000	Human Capital, Structural Capital, And Relative Capital
Mayo 2000	Human Capital, Structural Capital, Regulatory Capital
Xero 2001	Human Capital, Structural Capital, And Relative Capital
Mc Elroy 2002	Human Capital, Structural Capital, And Relative Capital
Chen& Yuanxie 2004	Human Capital, Structural Capital, Relative Capital, Creative Capital
Kaplan&Norton 2004	Human Capital, Regulatory Capital, Information Capital
Hassan 2005	Human Capital, Structural Capital, Relational Capital, Intellectual Property, Intellectual Property
Wali 2007	Human Capital, Structural Capital, And Client Capital
Murad 2008	Human Capital, Intellectual Property, Intellectual Property
Mitchell 2010	Human Capital, Relational Capital, Intellectual Property, Information Capital
Mustafa 2016	Human Capital, Structural Capital, And Client Capital
Abdulla and others 2016	Human Capital, Structural Capital, And Relative Capital
Abu Saif 2016	Human Capital, Structural Capital, Relational Capital, Technological Capital, Spiritual Capital

The dimensions of human capital, structural capital, and relative capital are among the most widely adopted and used by researchers in their studies. Because there is some agreement on this classification and because it complies with the requirements of the study, these components of intellectual capital will be adopted as study variables and here comes a little detail about each of these components:

2.6. Dimensions (Components) of Intellectual Capital

2.6.1. Human Capital (HC)

Human capital relates to the human capacity of the Organization to generate a head Intellectual money through their competencies, orientations, and intellectual agility, where competencies are in the skills and level of education they have Trended in the behavioral dimensions of the work of employees, while concentrated intellectual agility on innovation and solutions to organizational problems (Roos et al,1997) and (Fitz –enz, 2000) noted that human capital consists of knowledge,

talent, and expertise of the staff, as human capital is a source as Chairman of the Organization's benefit by adopting the above-mentioned features above. Human capital is also the primary source of composition and diagnosis they have the mental ability, skills and experience to find the right practical solution to the requirements and desires of customers because they are the source of innovation and innovation in the organization (Abu Suwairh, 2015, p. 342). According to (Lin & Chen 2004, p. 124), human capital is represented by the abilities and characteristics of personal workers. In addition to their creative abilities, attitudes, and tendencies, it is the skills, expertise, and abilities of individuals that collectively constitute the knowledge base of the individual. So that they can carry, out the tasks and duties that is accomplished in their lives, has been used in the production of products, and is an important source of creativity and strategic innovation (Abdullah and others, 2016, p.8).), The human component is the most important component of intellectual capital. Humans are the most complex element because knowledge can be implicit.

Three of the most prominent authors consulted (Bontis (1998); Edvinsson (1997); and Sveiby (2000) see human capital in a very similar light. Human capital can be defined as the competence and capabilities of the employees. A logical deduction is that when an enterprise educates its employees, it increases its human capital. This does not mean that the company will have more control over its assets. As Edvinsson (1997, p 369) states in a free society the enterprise cannot own, only rent, its human capital.

Sveiby (2000a) reiterates that people should be seen as the only true agents in business; all tangible physical products, assets as well as the intangible relations, are results of human action and depend ultimately on people for their continued existence. Bontis (1998, p 65) prefers to see human capital in terms of the contribution at an individual level. He defines human capital as a combination of the following four factors:

- Genetic inheritance;
- Education;
- Experience; and
- Attitudes about life and business.

Stewart is also known as the source of innovation and innovation. Since he possesses the mental ability, mechanism of appropriate customers (Stewart, 1999, p.76), and add (Sullivan, 2001, p.51) that human capital is the stock of knowledge of the members of the organization as is evident on their employees, and that the value of cumulative knowledge workers, and the specific scope of individual knowledge. (Daniels & Noordhus, 2002, p.614) defines human capital as implicit knowledge in workers' minds, which includes skills, knowledge, employee mentality, and human capital as soon as organized workers leave.

(Erik, 2002, p.20) and (Drucher, 2000, p. 74) Human capital is the efficiency and individual energy of performance in different functions, while (Phatak, 2003, p.6) describes human capital as the element that links all knowledge, potentials, and creativity that belong to the organization. Intelligent, skilled, and experienced workers who give the organization their own advantage (Bontis, 1999, p. 443) characterize human capital in organizations.

The view of (Dsvsnter, 2000, pp. 3-4) is that human capital is the capacity and capabilities that and that the value of human capital will increase when the following is achieved:

- 1- Learn and train the members of the organization continuously and continuously.
- 2- Care and guidance of the potential of the workers
- 3- Find opportunities that they can learn from each other in them.

The researcher believes that human capital consists of the abilities and capabilities of individuals who have knowledge, skills and experience, and the ability to learn (individual, collective and organizational), as well as the ability to innovate and innovate.

2.6.1.1. Types of Human Capital

2.6.1.1.1. Stars and Minds %75

They are the category of workers with diverse knowledge, knowledge, and skills that can be properly invested in the favor of the organization as well as their permanent movement and active action in achieving outstanding performance.

2.6.1.1.2. New Learners %2.5

They are the category of new employees entering the Organization, transferred and newly recruited to new jobs, whose performance has not always reached the desired level due to poor integration and adaptation to the environment, culture, and environment of the Organization.

2.6.1.1.3. Natural workers 20%

They are the regular employees who have a firm and irreplaceable organization and are supposed to seek to transform them into bright stars and service-oriented minds in order to add to their economic value.

2.6.1.1.4. The labor force of the poor is 2.5%

They are hard-working and experienced people who have problems in the workplace and the negative impact on productivity. It is preferable for the organization to prepare these successful programs to dispense them quickly because of the high cost of investment (Kurdi, 2010, pp. 39-40).

2.6.2. Structural Capital

Structural capital is defined as the organization's organizational capacity that can share, impart, and promote knowledge through the structural intellectual assets of information systems, patents, copyright, and the brand that represents the organization's identity, value, and identity (Stewart A. , 1999, pp. 75-78).

Structural capital deals with the organizational structure and the information systems of an organization can lead to organizational business and intellect. Human capital is the primary factor for structural capital. Structural capital is dependent on human capital, since human capital, is a determinative factor of the organizational form. However, even though influenced by human capital, structural capital exists independent of human capital (Chen, Zhu., & Xie, 2004, pp. 195-212).

It represents the equipment, technical and cognitive devices that support the productivity of the working personnel and helps them to do what is required of them efficiently and effectively, and includes the structural capacity to move and develop initiatives by taking into account the new expectations and recognition of new ideas and concepts (Ali, Abdullah, & Ismail, 2016, p. 8).

There are those who believe that the structural capital of the organization depends on the needs of the market and is the knowledge that it receives. (Grantham, 2002, p. 271), brings in a comprehensive concept of structural capital. He defined it as a set of systems, procedures, structures and strategies in which social order is achieved by delivery of products to customers on time, and compatibility with changes Structural Capital is the company's capabilities.

This regulates and meet market requirements and contribute to the transfer and promotion of knowledge through the structural intellectual assets of information systems, patents, patents, copyrights, and the protection of the trademark that represents personal And identity and value of the company (Attia, 2008, p. 150).

1- Organizational processes that perform the basic functions of the company in converting inputs to outputs

2- Creative capital includes intellectual property and intangible assets and is all the talents, capabilities, and theories that indicate the company's individual ownership is the protection of commercial rights.

3- Infrastructure, which can be defined as all physical and non-material assets that help human capital to perform and transform knowledge.

Structured capital consists of organizational strategies, internal networks, database and file systems, as well as legal rights in technologies, processes, inventions, commercial gears, industrial secrets, and privileges. Therefore, the structural head consists of any of the following four elements; (Hubert, 1996, pp. 10-14).

1- Systems: the way in which operations (information, communication, decision-making, outputs, and products - services and capital) are performed.

2- Structure: it is an arrangement of responsibilities and accountability that defines the status of the members of the Organization and relations between them.

3- Strategy: It means the goals of the organization and the means that it serves to achieve these organizational goals.

4- Culture: includes the total ideas, opinions, and values of the members of the organization and their principles.

The researcher believes that the infrastructure owned by the organization, which contributes to the support and promotion of all operations, and consists of systems, policies, information, software, study, and development as well as intellectual property. Structural capital includes all non-human knowledge repositories, including databases, work mechanisms, processes, strategies and policies (Wu & Tsai, 2005). They provide an environment that supports individuals to invest their human capital in the knowledge and support of the organization, for the products and services of the organization.

Structural capital is the knowledge that stays in the firm when employees go home for the night (Ordonez de Pablos, 2004; Roos et al., 1998). Therefore, organizations usually have a residual claim on it. Employees provide structural capital for the company and the company is the residual owner of it. However, structural capital comprises all kinds of “knowledge deposits” which are not supported by employees such as organizational routines, strategies, process handbooks and databases (Boisot, 2002; Ordonez de Pablos, 2004; Walsh & Ungson, 1991).

From the above, structural capital can be defined in three sub-dimensions: Organizational factors include university policies, philosophy, systems and strategies Supports their capabilities, operational factors and includes procedures, software and work processes Which support the provision of value in each of its activities to provide a competitor's output, the third is related With the support of human capital and the operational capabilities of the Organization to implement Its activities such as intellectual property, intellectual property rights and patents (Abu Saif, 2016, p. 20).

2.6.3. Relational or Customer Capital

The third main element of intellectual capital is relational capital. It is defined as the ability of an organization to interact positively with business community members to motivate the potential for wealth creation by enhancing human and structural capital (Marti, 2001, pp. 148-165).

Alternatively, external capital, it is also referred to as "Customers Capital" and it refers to the organization's relations with external parties represented by customers, suppliers, and distributors. Capital is the most significant sources of the competitive advantage of the organizations, including how to improve the customers' (NORDBY, 2005, p. 74).

One of the main categories of social capital is usually referred to as customer capital and denotes the "market orientation" of the organization (Nazari & Herremans, 2007, pp. 595-609).

A world where competition is limited and known and where the client's options are easily definable no longer exists. The age we live in requires that the relationships with clients go much further than the notion of 'the customer is always right' or even the later version 'the customer is king'. Today the challenge is to really get to know your customers, which go far beyond knowing about them, and to assess what contribution this relationship is making to the achievement of your corporate goals and objectives (Duffy, 2000, p. 14).

That reflects the nature of the relationships that bind the organization with its customers and suppliers or any other party that helps in the development and transformation of the idea to a product or service.

An existing knowledge about the entire hanger the organization's knowledge of customers, competitors, trade unions, and governmental organizations includes the strength of the organization's relationship with these customers and the degree of their loyalty and satisfaction (Ali, Abdullah, & Ismail, 2016, p. 8) and the value of the organization's relations with the customers it deals with. Explicitly, customer satisfaction, loyalty (Obaid, 2000, p. 13), while others dealt with the relationship capital is one of the most important components in the head Intellectual money, especially in private sectors, whether it was my service is based primarily on the relationship between the organization and all its concerned parties. The interested

parties here are not intended solely by the external agents of the organization, who are the main supplier of the organization's revenues but by all the parties involved in the organization's work internally.

Thus, customers, suppliers, competitors and other parties involved in the work of the organization, where it is important to meet their needs for external loyalty to the organization.

Therefore covers the Organization's accumulated knowledge assets as a result of its relations with the parties concerned in the same environment, the term is derived from the client's capital or the customer takes into account all types of knowledge that are obtained from all parties whether they are competitors, suppliers, associations, government or other organization-related organizations (Roos et al., 1998). On the other hand, others have treated the relative capital as social capital, which is the relationship that the organization can establish to raise performance and achieve higher market value.

It can be divided into two parts: internal social capital and external social capita in addressing social capital and can be explained as follows: (Nahapiet and Ghoshal (1998) and Yazdani and Yagoubi, 2011).

Internal Social Capital is the ability of individuals to disseminate knowledge within the organization, interpersonal relationships within the organization and the extent of mutual trust in the performance of the organization's work, as well as the relationships between units and individuals, whether top-down or bottom-up, the organization.

External Social Capital: It is the relationship with external organizations, whether they support the competition organizations or with other organizations from other fields that support the procurement processes and other inputs of the organization.

Relations with the parties that support the external marketing of the services of the organization and its products, in addition to the voluntary role of the organization in the service of community through relationships with charities and participation in national campaigns. It is clear from the above that a capital relation is concerned with the university's intelligence in dealing with the environment. In terms of both the quality of the internal communication within the institution (emerging -

horizontal-descent) and external organizational intelligence in dealing with the institutions of the community, both customers, which is for students and innovative ways to improve their social prestige? Which increases their popularity and competition, or to deal with competing institutions, media, or any entity concerned with the entity of the university.

And its main components include are (Knight, 1999, p. 22&27):

1- Customers' capital / means the loyalty of the preferred customers in the organization, and can be achieved by understanding the needs of customers and achieve them harmoniously.

2- Ordinary capital: Any reliable and beneficial partners of the organization.

3- Supplier-related capital: It means the mutual trust, commitment, and creativity shown by suppliers dealing with the organization.

4- Community capital: It includes the potential (capabilities) of the organization and its reputation and the surrounding community.

5- Regulatory capital: is knowledge of laws and instructions and skills of alliances and communication with others.

6- Competitive Capital: It means providing extensive information about competitors and a critical understanding of their movements and everything related to their activities.

2.7. Elements of Intellectual Capital

Table (2.4): Explains the Elements of Intellectual Capital and the Terms of Agreement

No	Element	Concept Of Element	Agreeing On The Element
1	Intellectual Capital Industry	The ability of the organization to search for and attract expertise and rare skills to work in it	-The cost of searching for experiences. -Costs of attracting technical and advanced skills -The cost of designing an information system that facilitates the task of attraction and polarization
2	Activation Of Intellectual Capital	The ability of the organization to continuously increase its knowledge base by enhancing capacity and developing interpersonal relationships to solve complex problems (Quinn, Et, el).	-Costs of strengthening the capacity of working personnel -The costs of programming the development of human relations in the vicinity -Work to reduce opposition among working individuals -The costs of creating intellectual tissues The tissues represent a group of individuals for joint learning and dissemination among the professional group
3	Activation Of Intellectual Capital	Group of methods Used by Organization to revitalize a process Creativity and innovation about (Kanter 1999: 4).	-The use of a flare method Ideas on workers to increase their creativity, and to generate the greatest number of ideas. -The costs of appointing accounting groups Which represents an active group that calculates the challenge and high achievements in the work -Costs of establishing a system for all opinions Workers and their development proposals
4	Preservation Of Intellectual Capital	Group of methods Used by Organization to revitalize a process Creativity and innovation about (Kanter 1999: 4).	-Costs of training and continuous development -Costs of material and innovative motivation -Costs of reducing opportunities for expatriation Organizational structure
5	Attention To Customers	The extent of FAO's interest in views Customers and proposals and consider them when designing new products. To modify the existing ones((2000:76)	-Costs of customer requirements documentation system -Costs of customer service delivery system -Costs of granting additional benefits to customers

Source: A. Dr. Adel Harmoush Al-Mafriji, Dr. Ahmed Ali Saleh, Agreement on Intellectual Capital The success of the industrial companies, an independent study has been successful for the performance of the leaders of the Iraqi industrial companies' research paper - October, (2005 p. 57).

2.8. Building, Investing, Managing and Developing Intellectual Capital

2.8.1. Building Intellectual Capital

Intellectual capital has become an important source of economic well-being. Brown pointed out that today's organizations are required to build intellectual assets in the organization by providing these organizations with individuals with a vast stock of skills and knowledge that can create the organization to its true capabilities and capabilities. He stressed the need to focus on acquiring and building knowledge and skills of the workforce (Brown, 1998, p. 5). To achieve this, these organizations need a partner with the necessary expertise and knowledge to realize the ability to discover the multiple strategies and diverse resources needed to build intellectual capital in the organization's workforce by developing the following three possibilities that make it possible to build a solid asset base Intellectual (Stewart A. , 1997, pp. 93-95).

1- Enhancing intelligence: Intelligence is the ability to learn, think, interpret models, find new knowledge, and share what we know. It is up to the organization to build strong and broad relationships to contribute to ideas and knowledge through interaction with individuals, which is the catalyst for new thinking.

2- Encouraging innovation and innovation: Innovation means the ability to generate new and creative ideas, and can be developed by redefining the problem, screening ideas, and focusing on strengths.

3- Integrating relations: Integration means consolidation of ideas and actions. The study has shown that the main difference between successful and unsuccessful teams has nothing to do with differences in mental levels but rather with the hard cooperation between individuals. These integrative relationships can serve as a basis for strategic advantage, as these relationships are necessary to create knowledge faster and better.

Yogesh emphasized that building intellectual capital requires strengthening the governance group of the entire organization from top to bottom and attracting future leaders and preparing them using new methods, consistent with the nature of a world governed by undetermined change (Yogesh, 1997, p. 6).

It is concluded that organizations need to build a strong intellectual base. This can only be achieved through the provision of effort and funds with the restructuring of the organizations to achieve excellence and excellence by attracting individuals with mental abilities, with the need to develop a set of laws and powers and to make employees participate as team's effective work that leads to the strategic performance of organizations.

2.8.2. Investment of Intellectual Capital

Are parts of the intellectual assets, as an effective investment is done by strengthening the mental abilities that create value-added, remove static knowledge and latent in human minds, work to mobilize and disseminate it to benefit from it, and narrow the gap between knowledge and implementation and overcome them (Brown, 1998, p. 6). Successful organizations are those that invest what they know and transfer that knowledge through the organization's channels for use and use in production and service processes while renewing the organization itself continuously (Obaid, 2000, p. 25). One of the most important trends associated with the application of knowledge is the tendency towards a learning organization by empowering workers, which in many ways include self-management teams, organic management systems, and participatory culture. Therefore, the organization should seek to invest intellectual capital by focusing on two main aspects: (Abbas, 2004, pp. 140-142).

1- Design of flexible organizational structures: A flexible organizational structure is a structure that responds to environmental variables, encourages creativity, and is dominated by a decentralized pattern that leads to rapid implementation. This type of organization is characterized by the existence of groups and teams whose members enjoy a high degree of independence that contributes to excellence and excellence in performance.

2- Use of IT: IT is a key element in the success of organizations. It contributes to the building and design of the organizational strategy by providing information within organizational units to and from the external environment, which enhances the coherence and integration of organizational units, customers, suppliers, and processors.

2.8.3. Intellectual Capital Management (ICM)

Intellectual capital is the guiding force behind the competition in the knowledge economy and is the primary vector of integration and innovation, and hence the performance of organizations. Therefore, the Organization must manage its intellectual capital and its care continuously. Since intellectual capital is the essence of comprehensive knowledge management, its functions are limited to tracking and supporting it and helping to generate it. It is located in two basic functions:

1- Follow up the explicit and organizational knowledge, whether inside or outside the organization.

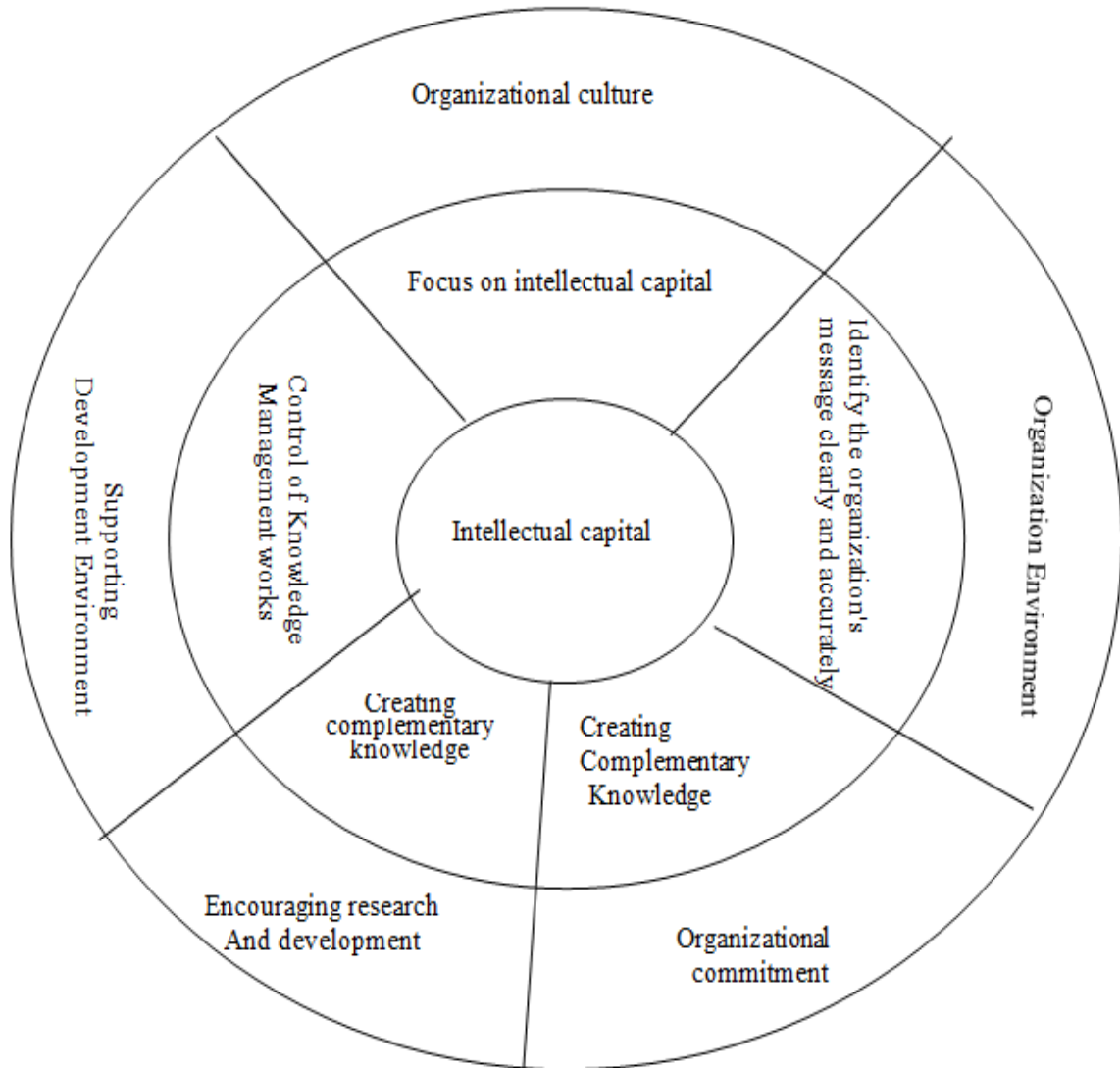
- A. Determining the required intellectual capital
- B. Creating complementary knowledge among the departments of the organization
- C. Find understanding and clarify the organization's message to individuals.
- D. Creating integrative knowledge
- E. Control of knowledge management business.

2- Support the creation of knowledge as it is concerned with the functions and jobs that support the acceleration of the process of creating knowledge and building the knowledge society within the organization and depends on:

- A. Find an obstructing infrastructure.
- B. R & D support and construction
- C. Organizational commitment and trust
- D. The organizational environment is chock.
- E. Create a supportive organizational culture.

These functions will make the organization able to generate the knowledge it needs to achieve its effectiveness and compete for survival (Salman Q. , 2005, pp. 64-65) (Wiig, 1999, pp. 1-2).

Figure 2-6: Intellectual Capital Is the Core of Comprehensive Knowledge Management



Source: Wiig, M.K. (1999 & 2003). Comprehensive Knowledge Management, Knowledge Study Institute, INC. Texas. P. 1-2.

(Quinn et al.) Presents a sophisticated model of intellectual capital management, this leads to the differentiation of intellectual potential and promotion of high levels through the adoption of the below initiatives (Quinn et al., Anderson, & Finkelstein, 1996, pp. 74-78).

1- To seek to enhance the returns on investments in intellectual assets that help to provide logical solutions to the problems facing the Organization through the transformation of the organization towards intellectual assets.

2- Abandoning the traditional hierarchical structures, where a number of successful organizations have reorganized themselves into structures that allow their intellectual capital to be managed with great flexibility. This is called Inverting Organization since the nature of the organizational structure of the inverted organizations allows the complete freedom of intellectual capital owners to issue instructions and orders. Therefore, that senior management makes these individuals (the intellectual capital) the real leaders of the organization.

3- A number of organizations use a kind of self-regulating networks called Spider Webs, where they collect individuals together to solve a specific problem, and then resolve the group once the task is carried out.

4- Information sharing: The exchange of a group of individuals who will know each other will gain information and achieve a remarkable growth of their knowledge, and thus the value of intellectual assets will increase when used.

5- Gaining knowledge in computer systems and software to enhance professional problem-solving competencies, because of the intellectual merit of a large number of organizations in their experts and software systems, which collect and analyze data, which is related to their strategic decisions? Besides, taking advantage of computer models and databases of professional thought (Intellectual Capital) with the analysis of markets and economic trends, value creation is enhanced.

There is knowledge management of the intellectual capital as an integrated and continuous process to support the potential and human potential of the people with expertise, skills and potential knowledge. This also helps them to discover and flow their potential and to maintain the environment that facilitates the investment of these energies, in addition to the widespread application of information technology

and networks and its systems and expert systems in order to sustain, develop and analyze changes in this relationship and their interpretation (Wali, 2007, p. 97).

Daniel presented a framework for the management of intellectual capital consisting of the following steps (Mir Khan, 2002, p. 32).

1- Starting the Strategy: Determining the Role of Knowledge in Work
Demonstrating the importance of intellectual investments in product development.

2- Evaluate the strategies of competitors and intellectual assets they possess, and understand the competitive environment in which intellectual capital lives.

3- Open a file of intellectual property: What do you own? In addition, what do you use? And to lead?

4- Evaluate the intellectual assets that you own and need to maximize their value.

5- Collect the ID file and repeat the process and the classification of intellectual assets by their value and importance.

(Stewart A. , 1997, p. 63) Presented five basic principles for the effective management of intellectual capital:

1- It means to benefit as much as possible through ideas and actions for the benefit of the organization and to establish intimate relations with its employees and customers.

2- Availability and strengthening of the resources they need in building a semi-internal structure.

3- Direct the building of information in the right place.

4- It means spreading the prevailing environment of creativity and innovation, in order not to exaggerate in the intellectual capital management.

5- This focuses on structuring intellectual capital in the direction of information to increase efficiency and effectiveness.

It is concluded that organizations need to adopt the intellectual capital management approach because it is the management that will gradually to explain how to find and derive value from intellectual capital, to find competitive advantage and sustainability, to cope with environmental conditions, and to change, maintain, maintain and harmonize them. Sharing and harmonizing between skills, knowledge and technical and intellectual capabilities. Based on the above, effective and efficient

management of intellectual capital is a management that can direct its intellectual impulses, creativity, innovation, and excellence, and have the ability to attract those who have the skills and knowledge to attract them to work.

2.8.4. Development of Intellectual Capital

Many researchers have answered this question, with many ideas. Dsvsnter has developed a four-stage model (Dsvsnter, 2000, p.3.12) (Dsvsnter, 2000, p. 3&12).

-The First Stage: summarizes the observation and knowledge of intangible assets.

-The Second Stage: It focuses on human capital, as the search for skills, experience, mental strength and abilities should be sought in the employees.

-The Third Stage: It involves the systematic transformation of human capital into structural capital, which means focusing on the integration and intensification of knowledge into recipients that can be communicated to others and exchanged and shared with them globally and quickly. Then divert the attention and assertions of leadership from human capital to structural capital, which means doubling human skills.

-Stage 4: It begins when structural capital is addressed to meet the needs that appear within the market, and this occurs when organizations are able to link different types of structural capital to generate new value, Several researchers.

(Bontis, 1998, p.9) , (Ross et al: 1997, p.25), (Stewart A. , 1999, p. 13), (Zickner, 1996, p.20), (Edvinsson, 1997, p.15-20) and others stages are partly different from the above stages. These phases are concerned with the following:

-Requirements to be taken care of.

-Steps to be taken to provide these requirements.

-The strategy to be followed in this area.

-The expected stages when intellectual capital is to be developed.

Therefore, when these needs are met, the vision and commitments of senior management are insufficient to ensure the development of successful intellectual capital. Therefore, the entire organization needs to be mature enough to succeed in

developing intellectual capital and to know how to measure and evaluate its success. The important steps to be taken are to develop the strategy to be followed, including an analysis of the skills of the organization and those of the competitors, as well as the analysis of the products and services. Certainly, this process will provide a platform for ongoing, continuous, and recurrent activity. With the primary or basic audit, which is the basis for all subsequent activities, which include the development of the strategy and the identification of the roles and responsibilities of each individual in the organization, the ongoing cycle of audit and definition of gaps and investments is defined as improvements and success assessment.

It is concluded that the necessary environment for the development of intellectual capital, as well as the stages expected during this development process, and its role in the development of intellectual capital, must be found.

1- Intellectual capital is one of the intangible assets that today's organizations have given great importance to the building, investment, management, and measurement of intellectual capital, as it is now an important strategy to be adopted by organizations and on the other became the new currency of the knowledge age.

2- The researchers touched on multiple models of intellectual capital that is mostly based on one basis. The use of the human resource optimally can create benefit for organizations in the area of competition.

CHAPTER THREE

COMPETITIVE STRATEGIES

The concept of competition is considered as one of the legitimate terms of the safe ways. It is good and benefits sides for the organization, due to the reflection on the increase in the customer base, therefore, the increase in revenues or sales, which leads to increase the profits of the company globally. Successful companies have been able to take the lead and take a significant focus on the ability to follow a specific competitive strategy. It should be noted that companies that are operating in the industrial countries, each of them adopted a special strategy that led to their accomplishment in the global market.

The concept of the strategy was formerly associated with the war fields. It was utilized in military planning to attack the armies and defend their positions, at that point, to use them in many ways, including economic field, particularly in the field of business management, this is to reflect the plan of institutions in facing competitors and achieving their objectives.

Many thinkers attempted to define the concept of strategy and resulted in a diversity of visions and discrepancies of ideas presented by thinkers according to their specialties, interests, philosophies, within a period of time in which their studies and writings appeared them. Here we will discuss this strategic subject as a concept of offensive action or as a defensive way to establish a position that can be defended by the industry, in addition to its justifications, characteristics, importance, and the greatest strategy followed by an institution, which is ultimate, is a unique construction, which is reflecting its current circumstances. Nonetheless, we can commonly classify three general strategies of competition that improve the competitive position of the founder and advantage over competitors, and this is taken through the other three topics:

- **The First Subject:** General Understandings of the Competitive Strategies
- **The Second Subject:** Cost Leadership Strategy
- **The Third Subject:** Differentiation Strategy
- **The Fourth Subject:** Focusing strategy

3.1. General Understandings of the Competitive Strategies

3.1.1. What Is The Strategy?

The concept of competition is increasing today, which has made companies to contemplate assuming an effective strategy to face competition. This has been achieved through competitive advantage only, and the use of appropriate competitive strategies, as we will explain it in this section in details.

3.1.1.1. The Evolution of the Concept of Strategy

For the first time, the concept of strategy appears in the military fields. There have different and exceeded definitions as well as this according to each thinker. We will try to point out the most important of these definitions below:

The concept of strategy is derived from the Greek word "strategos" which means the "Art of Commanding the Troops." The British Military writer (Liddell Hart) has defined it as the Art of Allocating and using countless military means to achieve political goals. Over time, and at the end of the Second World War, from the military field to the field of business administration, and (Drucker) in 1954 was among the first researchers who dealt with the strategy in business management, he studied the analysis of the present situation and change it if required it also includes the nature and amount of resources. The Strategic analysis and inflation are the real start of strategic thinking.

In addition to that, (handles) studied the relationship between the strategy and the organizational structure of the organization. The goal of the strategy is to identify the organization's long-term goals, identifying ways of disposition, and to allocate the necessary resources to achieve these goals.

Further, others defined the Strategy as "the company's plan to balance its strengths and weaknesses towards external opportunities and threats to maintain competitive advantage (Dessler, Lubmpkin, & covin, 1997, pp. 677-695).

On the other hand, (Ansoff) defined it as "the institution's commencement of the nature of the expected relationship with the external environment, this is in light of which it determines the superiority of the work that too is carried out over the long-term and the degree to which the institution seeks to achieve its goals and

objectives." Further, Strategy can be defined as: "The managerial process to progress and sustain an appropriate and lasting relationship amongst the objectives of the institution, its resources, and the environmental opportunities. The concept of Strategy strives to describe and reorganize the activities and products of the institution in a manner that allows it to endure in the market (Alawi, 2004, p. 6).

According to Mintzberg, Strategy is a transitional force between the organization and the environment; it is the power where the institution uses to adapt to its environment (Rikabi, 2004, p. 21&26). And A-C Martinet 1983, Strategy refers to the selection of criteria that is defined as strategic, as it seeks to lead the activities and structure of the institution relatively in the long term (Taher , 2007, p. 4).

3.1.1.2. The Importance of Strategy

The importance of the strategy is considered as means, which the institution can respond to the challenges by depending on its decision-making process. This reflects on the best alternatives, options and the implementation of efficient systems within the achievements. It is also a method to accomplish the competitive advantage of the organization and this is can be done through the strategic linking of the organization and its environment.

The importance of the strategy is based on the strategic decisions are the decisions that concern with the distribution of financial and human resources. This affects the political structure and the legal status of the institution. Later, it draws up plans that take into account all the risks that may be exposed to the institution and highlight the importance of the strategy as a future framework which is adopted by senior management in the institution. This is in the light of the environmental variable study, plans, policies, programs, and procedures to implement that strategy and to reach the goals that have been identified. The reason is that the adoption of a good strategy is associated with the implementation of good leads certainly to the institution of the advantage of the competition with relative to others through the development and capacity building. This is in order to exploit the opportunities and confront the threats and overcome competitors (Chris & Richardson, 1992,, p. 37), in

general, we can frame the strategic importance of the institution, including below: (Hammoud, 2000, p. 96):

- 1- The proper use of the resources of the institution.
- 2- Attaining information related to the external environment variables.
- 3- Minimizing the uncertainties and risks as much as possible that may be exposed to the institutions, thus, the development and improvement of its effort as the institution seeks through this strategy to achieve an increase in its output and increase the level of activity to achieve sustainability and endurance.

The strategy is very important either from the perspective of the meant strategies or from the perspective of the emergency strategies. Even though the emergency strategies are created in the organization without prior planning, there are two strategies in the institution that must assess the contingency strategies. They are opportunities and threats in the external environment, and strengths and weaknesses. Here, the objective is to assess the suitability of an emergency strategy towards the organization's needs and capacity, further, managers should be aware of emergency related to processes and to be capable of thinking (Hill & Jones, 2001, p. 51).

3.1.1.3. Characteristics of the Strategy

The successful and effective strategy includes four basic characteristics (Eid A. , 2010, pp. 18-19):

A. Simple, long-term goals: The foundation for any business strategy of an enterprise is the clarity of objectives. For that reason, if there is no clear definition of objectives, the strategy will not be able to provide a consistent trend with respect to any subject.

B. Analysis of the competitive environment: One of the most significant factors of accomplishment is the institution's capability of identifying the needs of the mainstream of consumers in the community, which provides them with a position in the market as they placed the satisfaction of the customer and their contentment as a primary objective of their objectives.

C. Objective Evaluation of Resources: The success of the organization reflects its understanding of its resources and basic competencies. These capabilities and capabilities include business reputation associated with the institution and their

brand, their talent to motivate employees, their positive relationship with suppliers and quality control systems.

D. Effective implementation of the strategies: The most effective strategy cannot achieve the desired success unless it is implemented appropriately and efficiently, and this requires effective strategic implementation, which provides control and leadership. It means that the organizational structure and administrative systems that include the commitment and coordination of all employees and additionally, to mobilizing the necessary resources to achieve this strategy Furthermore, to these characteristics, we can find (Fairuz, 2010):

In order to be wide-ranging and open system oriented, also in order to be a set of strategic decisions period, clarity, convincing, participatory manner, specific stages, flexibility and allocation of resources.

3.1.1.4. The Foundations of Strategic Action: (Yarghi, 2007, p. 50)

The questions are whether there is a strategy, why, and when to discuss strategy. Moreover, the strategy is a way to succeed. The answer to these questions requires an understanding of the fundamentals or pillars on which the strategic action is based on. It should be observed that there are four basic concepts that give the strategy the justification for its existence:

-Complex And Variable Environment: here the project is not static; on the contrary, it is characterized by heterogeneity and variation, a variation that we can see and feel around us, and we have to regulate to it, instead, we change it if we see it necessary.

-Uncertain Future: The strategy includes a project of a holistic nature, which uses a huge number of factors and people guaranteed for a long period of time in the future of the institution. This is what makes the decision maker to multiple situations or alternatives, and the business areas are generally linked to the uncertain circumstances. Uncertain conditions are considered as a rule of strategic action rules. Secure outcomes often do not lead to the development of any strategy:

-Long-Term Goal: the decisive goal and the final conclusion of the action is a success, winning, or victory.

-Competition: The implementation of the project requires several actions in the context of the conflict with others, and competition consistent, according to specific rules, as a result of these behaviors that are not known in advance and they involve opportunities for success, nonetheless, likewise, the risks of failure are subject to doubt.

3.1.1.5. Levels of Strategy

An organization is a group of activities (business units) and functions. Even though these activities and functions are incorporated, each of them has its own specifications and goals, which is called a strategy. Consequently, it is possible to discuss three levels of the organization's strategy. (Hassan R. , 2008, p. 23 and Wheelen & David, 2002, p. 14)

3.1.1.5.1. Organization-Wide Strategy: The Organization-wide strategy is the most tactical type of method for transforming the organization's missions into action (Al Sayed, 2006, p. 57).

3.1.1.5.2. Strategy on The Level of Business Units: This level is considered as very important to the organization as a way to provide a practical formula for competition and to gain the market and then profit. An organization is consisting of a large group of strategic business units that own multiple business strategies, the origination, and implementation of the strategic plan on this level, which is based on the analysis of external business environment modifications and in view of the potential and resources that is available to this business unit.

3.1.1.5.3. Strategies on The Functional Level: There are many functional areas in business organizations, in outsized organizations typically, the specialized administration is specialized in each functional activity, and the strategic business units consist of subsystem activities, such as production activity and human resources activity (Ghalibi T. , 2007, p. 44).

3.1.1.6. Limitations of the Strategy

The strategy faces some difficulties, so there are limitations, as shown below:
(www. Ta3lime.com):

- **Complexity and Difficulty in Preparation:** The strategy is linked to the goals and policies related to the institution, plans, and management procedures, which makes it difficult and complex process. Further, the links of each of the goals and planning and strategy information internal and external of the institution, and this information is related to the main factor is the moving factor, the mysterious and sudden. It is also the Foundation is trying to eliminate this limit by developing the information system and the system of setting goals, and integrated planning that allowing it to maximize the effectiveness of the strategy.

-**Lack Of Flexibility:** Strategies are often criticized to be solid and inflexible and thus may not benefit from the opportunities that may be exposed to the institution during its implementation and does not take into account in the preparation process, which leads to change the results of the strategy in the negative direction despite Quality in preparation.

-**The Possibility Of Opposition In The Implementation:** One of the most vital obstacles encountered by the marchers in the implementation of the strategy is the opposition faced by different levels of implementation and this opposition may be partial or radical by the rejection of some individuals in the institution.

Hence, it is challenging to prepare and therefore difficult to implement, but this difficulty cannot be eliminated; the institution should seek to mitigate or consider them at different stages of strategy.

3.1.2. The Nature of Competitiveness

Before starting to address the concept of competitive strategy, we will focus on clarifying both competition and competitiveness concepts.

3.1.2.1. Definition of Economic Competition

The concepts of competition explain the state of confrontation that characterizes the relationship between economic agents within the framework of a

market economy. This is the basis of liberal theory, where an institution is said to be competitive if it is qualified to bear the competition of others within the market and therefore its prices must be somewhat low to maximize of the purchase decisions, and the abundance of the latter allows the economies of peace to make a sufficient profit.

3.1.2.2. Competitiveness, Concept, and Definition

It is tough to provide a detailed definition of competitiveness due to the different views and experience of practitioners in the field. Here we will try to review different definitions, which are defined as the ability to provide the consumer with products and services more efficiently and effectively than other competitors (Masdur, 2003). (Most companies are currently undergoing a new phase of development characterized by several factors, including the increasing trends of integration into the so-called knowledge economy and the need to adapt to its peculiarities. This is because of the concept of survival of the strongest corporate philosophy, which has changed depending on the conditions and requirements of the new factors. The competitive advantage is the strength that guarantees the company to survive and the opinions of the researchers have varied in terms of determining the meaning of this concept. Moreover, the reason for this diversity In the opinion of different angles from which each of them set out to define this concept, and this concept is related to time, meaning that each competitive advantage for a specific period of time, may continue for a short time or continue for several years (Al Dawi & Shtatha, 2012, p. 807)

The concept of competitiveness at the industry level is more comprehensive at the enterprise level, as it implicitly includes the concept of competitiveness of the institution based on many indicators such as export capacity, market demand for change, resource efficiency in production, productivity and its correlation with time and capacity for development in time (Samia, 2008, pp. 64-65)

According to Laura, Dandrea Tyson, competitiveness as our ability to produce products and services that succeed in testing international competition while our citizens enjoy a growing and sustainable standard of living (Nabila, 2007, p. 63).

On the other hand, Brandt defines it as a term that refers to an economic power that first seeks to survive and second to the success and prosperity of a human resource or an organization. It defines the performance of the institution compared to the performance of the competing institutions and summarizes it as a personal or organizational ability to gain competitive advantage (Lakhdar, 2010, p. 25).

3.1.2.3. The Reasons for Competitiveness

There are several reasons why competition has become the foundation of the modern business system, and it has been mentioned in several reasons that led to the emergence of competitiveness as follows:(Daraji, 2010, p. 16)& (Sakhri, 2004, p.88)

- The obtainability of information on international markets and the relative ease of tracking and tracking changes due to the development of information and communication technologies.

- The size and diversity of opportunities in the global market after the opening of the market liberalization movement.

- Easy communication and exchange of information between different companies, and between units and branches of the company thanks to communication mechanisms.

- The flow of study results and technical developments, and the acceleration of innovation thanks to huge investments in study and development.

- With increasing production capacity, high-quality levels and relative ease of entry of new competitors in the market-intensive industries, the market is turning into a buyers' market that concentrates the real power to satisfy their desires with the lowest cost and conditions. Hence, competitiveness becomes the only way to deal in the market by acquiring and developing competitiveness.

3.1.2.4 Competitive Levels

Competition at the state level differs from competition at the company level and differs from competition at the sector level. Competitiveness is therefore divided into three levels (Babakr, 2014, p. 86).

3.1.2.4.1. Competitiveness of The Project (The Company): According to the British definition (Radwan, 2011, 21), the competitiveness of the project is "the ability to produce goods and services with good quality and price at the right time. More efficient than other facilities, (Radwan, 2011, p. 21) define it as" the ability to provide the consumer with products and services more efficiently and effectively than other competitors in the international market. That means a continued success of this company globally in light of Lack of support and protection by the government, this is done by raising the productivity of the factors employed the production process. "The company's competitiveness can be measured through several indicators (Radwan, 2011, pp. 46-47):

- Profitability
- Manufacturing cost.
- Total productivity
- Market share

3.1.2.4.2. Competitiveness at The Sector Level: Competitiveness at the Sector Level means the ability of the organizations and the industry and it is most important indicators (Masadawi, 2007, p. 6) therefore characterize a particular industrial sector in a country to achieve sustained success in the international markets without relying on government support and protection:

- Total profitability of the sector
- Business Balance
- The sum of foreign direct investment
- Any measures related to cost and quality

3.1.2.4.3. Competitiveness at The State Level: it is the ability of the state to achieve increased living standards for its members by achieving high rates of economic growth measured by GDP growth per capita.

In light of the above mentioned, the image of competitiveness can be presented as a multidimensional concept that the institution strives to achieve and to occupy a competitive position in the market.

3.1.2.5. Types of Competitiveness

This differs from the types of competitiveness and both according to this point of view, but the most important ones (Monir, 2007, pp. 24-25), are:

-Competitive Price And Cost: Countries with lower costs can export goods and services to foreign markets better.

-Non-Price Competitiveness: Competitiveness is a qualitative competition that means quality and convenience, introduction and innovation facilities. Countries with advanced and better-quality products can export their products and services even if they are more expensive than competing goods and services.

-Technology Competitiveness: Companies compete for high technology industries and services.

Afterwards debating the concept of all competition and competitiveness, we will address the concept of competitive strategy:

Strategic management at the level of strategic business units is concerned with the formulation of competitive strategies for each of these units. It includes how to manage the potentials and resources available to these units to increase their competitiveness within a competitive environment and to create competitive advantage in pursuit of the strategic goals of the organization. Thus, these units seek to formulate specific answers to the following questions: (Husseini, Strategic Management, 2006, p. 188).

- Which product or service does the unit offer to the markets in which it operates?
- Who are potential consumers of the products and services of these units?
- How can the unit compete competently in the same market segment?

3.1.3. What Are Competitive Strategies (CS)?

3.1.3.1. The Concept of Competitive Strategy (Ali, Abdullah, & Ismail, 2016, p. 435), is: Competitive strategies are the competitive characteristics of organizations, for the reason that organizations seek to harmonize their expertise and resources with opportunities and threats within a competitive environment while pursuing their goals (Ismail, 1993, p. 144).

Nowadays, it is obligatory for modern organizations, particularly banks, to understand the concept of competitive strategies and their importance, especially banks that move without a clear strategy and pursue non-competitive policies in a climate of banks mergers.

The competition that facing the organization have an significant role to play in influencing its ability to achieve its objectives, which requires the need to identify competitors and analyze their competitive position and competitive strategies so that the organization can determine the strategies it will follow to face the threat of competition (Abu Olf, 2003, p. 273).

They described the concept of competitive strategies as the institutions to achieve competitive advantages that enable them to leave behind their competitors, determine how they compete in a given business or industry and adopt competitive advantages when they take steps to gain better benefits from their competitors. Further, this is to attract customers by achieving value to the customer and distinct from the same and different steps from one institution to another. For instance, manufacture of the product at the best quality and the lowest price, while providing the speed of response to the customer demand advantages realized by the customer, to achieve value and deliver them by competitive strategies in the level of units (Ghalibi & Idris, 2009, p. 113).

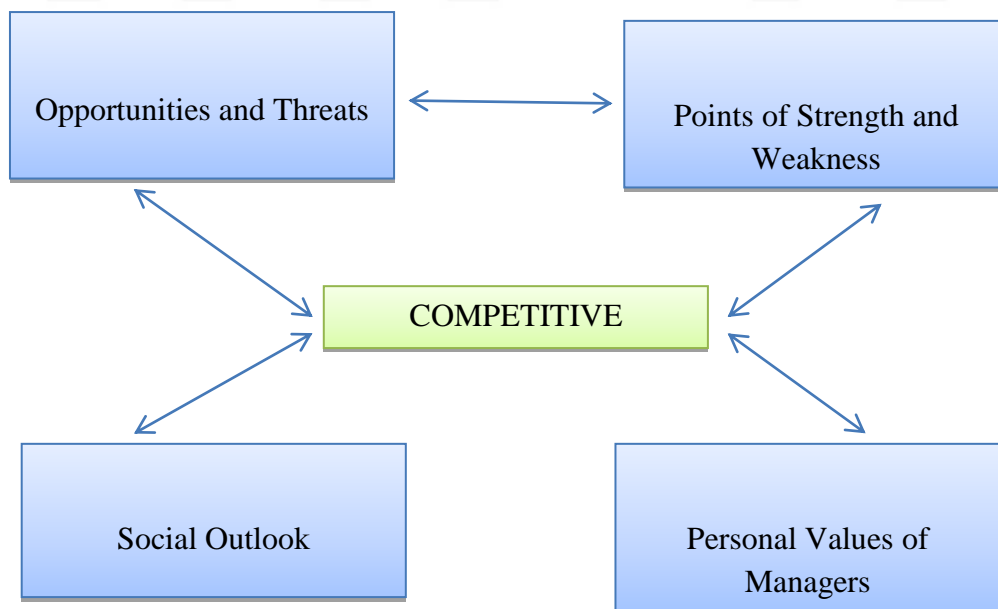
Competitive strategies are tools used by organizations to build and maintain their advantages. If the company were successful in communicating its strategy according to its mission and overall objectives, it means that it has planned to achieve a competitive advantage to compete with competitors in the industry in which it operates (Bakri, 2012, p. 205).

Porter's competitive strategies defined it as the way organizations compete more effectively to strengthen their position in the market. Porter describes competitive strategies as offensive or defensive actions to create a defensible position within the industry or to find a niche in the industry through which the organization to exercise their activities among the rest of the competitors and the types of competitive strategies are three (Porter, 1980, p. 134).

Each institution has a comprehensive competitive strategy that includes a mix of objectives used by the organization and its means to achieve these objectives. The process of formulating a competitive strategy involves four main factors:

- Strengths and weaknesses of the institution
- Personal values of the directors of the institution
- Opportunities and threats
- Social expectations (what the society demands from the institution and is affected by state policy and social awareness).

Figure 3-1: Factors that determine the strategy of competitiveness



Source: Kazem Nizar Al-Rikabi, Strategic Management - Globalization and Competition, Dar Wael Publishing, Amman, Jordan, 2004, p.161.

The factors and changes that must be analyzed, and that affects the competitive strategy:

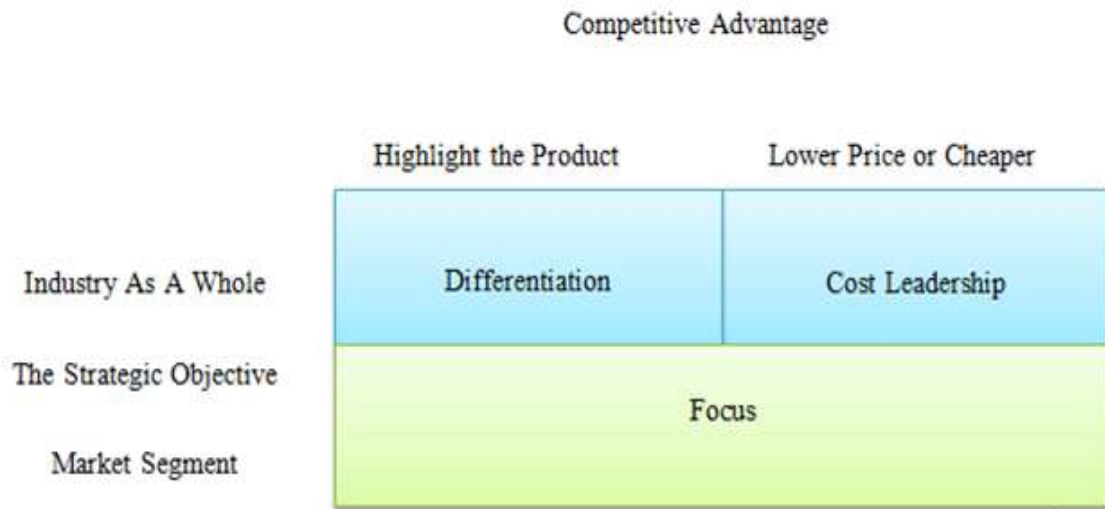
- Industrial analysis
- Analysis of organizations in determining the strengths of resources
- Analyzing the internal context of the organization, this includes the following aspects:
 - Strategy, organizational structure, and competitors
 - Demand conditions for products.
 - Availability of resources and possibilities (Husseini, 2006, p. 189).

The concept of competitive marketing strategies is still one of the most important areas of study in management in general and marketing in particular as successful competitive marketing strategies often link products to targeted markets to achieve relative competitive advantage characterized by sustainability and survival.

After studying some of the studies in this field, it was found that most of them relied on the Porter strategies as a starting point. This has had a substantial impact on the strategy adopted by the organizations in general and the field of competitive marketing strategies in particular. As is known, Porter proposed three strategies (Cost Leadership, Excellence, and Concentration) and stressed the importance of not being stuck in the middle of a strategy without one of them being confused (Dahbour, 2010, p. 29).

Competitive strategy is defined as a framework that defines the organization in terms of price and cost determination and product excellence so that the management can build competitive and face competitors. The following figure illustrates the different general strategies of competition ((Jerbi, 2013, p. 102).

Figure 3-2: General Competition Strategies



Source: Nabil Morsi Khalil, *Competitive Advantage In Business*, University House, Al Eskandria Centre, Egypt, 1996,104.

In the light of the above definitions of the concept of competitive strategies, the following procedural definition of competitive strategies can be defined: An integrated set of actions (steps, methods, initiatives, long plans and tools) used by organizations, and those actions vary from one institution to another For the purpose of investigating the compatibility and harmony between the competitive environment and the ability of senior management to achieve the objectives that lead to the building and maintenance of their competitive advantages and to achieve a continuous advantage and continuous from competitors. It means that it has planned to achieve competitive advantage to compete with competitors and to strengthen its position and to withstand competitive pressures in the industry in which it operates.

3.1.3.2. The Objectives of the Competitive Strategy

The aims of the strategy are to achieve the following objectives (Khadija & Fazilah, 2010, pp. 21-22):

1- Competitive Advantage: Competitiveness is the main objective of the competitive strategy. It arises once the organization has discovered new ways more effective than those used by competitors have. In this sense, it is the embodiment of

this discovery on the ground, in other words, by creating a process of creativity in its broad sense. Therefore a dynamic and continuous process aimed at addressing many internal and external problems, to achieve the continued superiority of the institution to others, each the competitors, suppliers, buyers and other parties with whom the institution.

2- Gain A Good Position In The Competitive Environment: The fact that the formulation of competitive strategy depends on the nature analysis and the extension of the environment of the institution's metaphors, to determine the appropriate position and this by knowing the different dimension of these environmental sectors, namely:

- Geographical extension, each country in which the institution competes with others.
- Extending the sector in terms of the number of sectors that are covered or alternative.
- The degree of integration in the organization.
- Extending the segment in terms of diversity of products and customers.

The competitive strategy helps to distinguish the status of competition, to be taken by the institution as a basis for positioning in the ocean or competitive environment, which ensures that the benefit from the opportunities available and adapt to the changes and avoid risks and threats.

The competitive strategy is based on two main elements:

- To choose a promising industry with long-term profits.
- Choosing the competitive position within the industry.

3.1.3.3. The Stages of Preparing a Competitive Strategy

On the other hand, it can be concluded that the strategy of competitiveness is generally based on several steps as follows: (Naseeb & Shayeb, 2007, p. 116):

Knowledge of competitive forces in the business environment and their ranking according to the threat to the status of the institution, and this shows the composition of business and attractiveness and competitive forces in them:

Define strategic objectives to focus on them and use a mechanism for their competitive strategies.

Determine the appropriate competition strategy according to the possibilities and conditions of competition.

There are five competitive forces in the business environment, which are as follows (Naseeb & Shayeb, 2007, pp. 116-117):

A - current competitors: institutions that exercise the same activity and deal in the same market, and is characterized by increased competition need to reduce costs and provide better levels of service to customers, namely focus on strategies such as cost control and the difference with a focus on certain markets.

B - The threat of entry into activity: This means the entry of different institutions to the sector in question in which the institution operates. Because of this increase in the number of competitors and reduce market quotas and thus reduce the volume of profits, where this threat is addressed through certain methods, barriers to entry for new enterprises such as technologies, raw materials, and the difficulty of being able to manage distribution channels only by spending some costs, reduction in price, advertising, sales promotion. As well as by some of the behaviors or behaviors that may be carried out by the institution in the industry in particular to impede the entry of new institutions the easier to enter, the more intense competition and vice versa.

C. Threatening alternative services or products: it means the availability of alternative services or products, which requires the same needs for original services and products, therefore, which represent a constant pressure.

D- Threatening the bargaining powers of customers: This happens when customers are able to put pressure on institutions to obtain specific requests, such as quality improvements or price reductions.

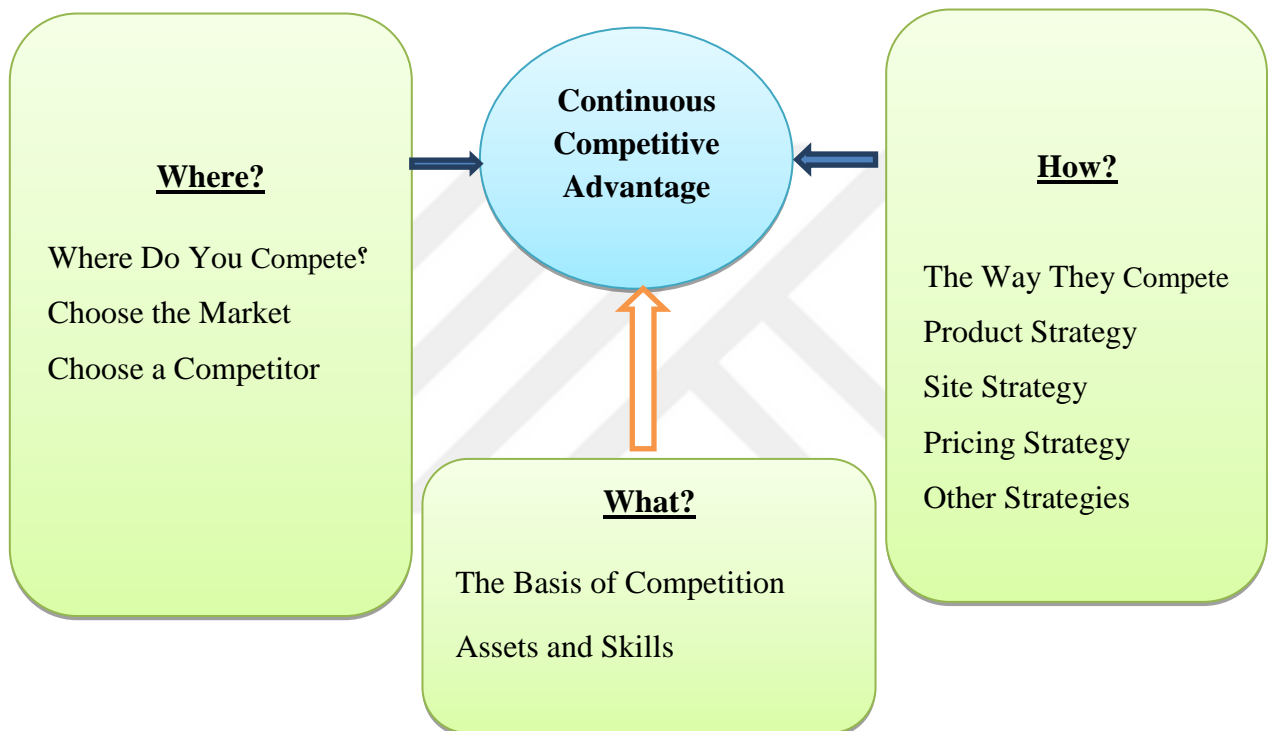
E. Threats of suppliers' negotiating power: it is about increasing the ability of suppliers to pressure the institution, suppliers of labor, materials, or capital.

3.1.3.4. Components and Determinations of Competitive Strategy

A. Components of Competitive Strategy

The competitive strategy consists of several elements as illustrated in the below figure:

Figure 3-3: The Elements of Competitive Strategy



Source: (Salman S. T., 2013, p. 4)

The competition strategy consists of three main components (Khalil, 1996, pp. 81- 82).

1- Competition Method: The strategy adopted by the institution to reach a competitive advantage in the market and that determined according to the strategy of price and product, promotion and distribution.

2- The Field of Competition: it targets market and competitors of the institution.

3- The Foundation of Competition: It includes all the assets of the institution and its ability to achieve a competitive advantage in the long term.

B. Defining the Competitive Strategy

Competitors' strategies are determined by the following: (Nadia, 2000, p. 68).

The adjoining competitors to the organization are those who follow the same strategies for the same-targeted sectors, therefore the competitors must be identified and categorized according to the followed strategies.

This is done by:

- Determining the characteristics and criteria on which the product is considered, quality, size, degree, complexity, etc.
- Learning about competitors' strategies and the features of each competitor.
- Classification of these competitors in groups and accordingly determine the strategies that can be followed:

3.2. Strategy Low-Cost Leadership

Most organizations seek a competitive advantage to maintain their competitive position or outperform their competitors, so organizations are more cost-effective than competitors, as described below.

3.2.1. The Concept of a Cost-Effective Driving Strategy

The organization aims to follow the strategy of price competition to achieve leadership or to enjoy the leadership position among competitors, through its ability to control spending and cost savings.

3.2.1.1. Definition of Cost Leadership Strategy

It is the ability of the organization to provide products or services at lower prices than competitors while maintaining the specifications or quality expected of its customers (Ziyadat, 2008, p. 22).

The various institutions seek to apply the increase in cost reduction as a basic strategy for reducing all possible cost reductions (Al Zaher, 2009, p. 28). The cost-management strategy establishes the use of leverage positions for each possible

source of cost advantage for activities Value chain in the organization so that it can eventually sell its products and services at a lower price than competitors (Lee, 2008, p. 304).

This strategy was widely used in the 1970s to popularize the concept of the experience curve (Porter, 1980; 36) (Porter, 1980, p. 36), which is a complete set of procedures designed to produce or deliver products at the lowest cost compared with competing organizations while providing acceptable customer specifications. (Hit & et al., 2000, p.155), while (Daft R. , 2003, p. 170) argues that a low-cost site means that the organization can lower its prices below competitors' prices while remaining at a quality level comparable to that of competitors, (Al Azzawi, 1993, p. 144) as a strategy based on the organization to make the cost of its products lower than the rate of cost in the industry to which it belongs, which gives the opportunity to achieve the highest benefits we maintain the quality level and reduce the cost of production (Ali, Abdullah, & Ismail, 2016, p. 436).

Or the description of Al Janabi as 'the ability of the enterprise to produce at the lowest costs if compared to its competitors through improving productivity, eliminating unnecessary activities and controlling cost elements (Janabi, 2011, p. 21).

And the adoption of this strategy is to achieve average revenues revenue prevailing in the sector, and this strategy can be adopted if an enterprise high market share and other advantages, As provide adequate monetary or enterprise access to raw materials at competitive prices, or to have officials and employees Enthusiasm and rush to cut costs that this strategy means optimal resource investment and production benchmarks and sale prices are market leaders and that means that the enterprise produces product at the lowest possible cost and market sells at the lowest price ever (Al Qahtani, 2010, p. 21).

3.2.1.2. Requirements for Cost Leadership Strategy

Cost leadership strategy requires a set of essential ingredients such as following:

-Organizations have to make appropriate arrangements, and make the right decisions to motivate people to improve their performance and reduce waste and damage in the use of possibilities, which contributes to the control of expenditure and cost rationalization, and here is the burden on all functions and units at the level of the organization:

-It is not necessarily that the organization is looking at the outstanding customer and those who have high aspirations and desires and high financial ability and a strong willingness to pay a high price for products with distinctive specifications, this means that the organization tends to the typical product can be produced in large quantities, Size, and at the same time avoid the organization to provide products with special specifications require more expenditure in study and development.

-The necessity of the organization to develop a program to develop the skills of creativity and the ability to develop, update and develop the desire and motivation individuals to provide new ideas that contribute to controlling spending and cost rationalization (Mahmoud, 2008, p. 651).

-Building a cost-based advantage requires that the organization finds and exploits all possible drivers of cost reduction, which allow for greater efficiency in each value-adding activity.

-Cost motivations are an economic or technological factor that determines the costs of performing certain activities. The important cost drivers that make up the low-cost leadership strategy include economies of scale, experience effects, experience curve, learning curve, vertical cost, and performance location.

In other words, companies that succeed in the cost-driven strategy usually have the following internal strengths as indicated (Dess, Lumpkin , & Eisner, 2008, p. 162).

1- Accessing to the required capital to invest profoundly in the assets of production, this investment represents an entry barrier that many companies cannot overcome.

2- Skill in product design to achieve industry efficiency

3- High level of work experience

4- High-efficiency distribution of channels.

Most Important Characteristics of Cost Leadership Strategy

-The balance of competitiveness supports others through the reduction of the price or the provision of additional facilities, benefits or services.

-Strengthening the financial capacity and negotiating center with others.

-Has the ability to prevent others from entering as competitors in their field.

-The ability to cope with unexpected changes in the prices of interventions and the cost of production (Sultan, 2008, p. 336).

***Economies Of Scale And Effects Of Experience:** We mean the economies of scale to reduce the cost of one unit by increasing the volume of production. The application of economies of scale contributes to the growth of the enterprise's energy.

Economies of scale and experience curve are of great importance in all value chain activities, for example, large factories such as steel mills usually have operating systems that describe their fixed costs as high and capital-intensive operations that are sensitive to economies of scale (Lee, 2008, p. 305).

On the other hand, the curve of experience is shown by:

-Learning the curve by repeating work where the more the worker returns to work the better the performance and degree of control in the workflow.

-Improve the production process.

-To resort to more adaptive and sophisticated technology (Hamadoche, 1997, p. 68).

Institutions capable of building a cost-cutting strategy based on both volume and experience can generate higher returns than products sold by competitors.

***Vertical Integration:** it means the degree of control of the enterprise in its dealings with suppliers and customers in the sense of control over the sources of supply and buyers.

*Vertical integration can be an important cost driver based on the nature of the enterprise's product, the degree of technological change, the bargaining power of buyers and suppliers.

***The Location of The Activities:** The location where the value-based activity is performed may be cost-effective in order to identify an enterprise cost advantage. Perhaps one of the most important examples is Toyota Corporation,

which works with its suppliers to build their component plants near their vehicle assembly plants, Implement the management of its stores by delivering them in exactly the right time without incurring the costs of keeping the stock (Lee, 2008, pp. 285-289).

***Technology Development:** It is intended to sacrifice the organization at a fixed cost in order to reduce the variable cost, as the acquisition of the company and the possession of systems and good skills would affect the reduction in production time or reduce the number of units sold (Rashid, 2008, p. 102).

3.2.2. Cost Analysis (Sadler, 2008, pp. 289-285).

Cost analysis is very important and the key to the institution that follows the cost-management strategy to control this strategy.

Before addressing cost analysis, we must first clarify the determinants of the cost that are the starting point of cost analysis.

3.2.2.1. Cost Determinants: There are several factors that determine the cost:

Input Costs: Often the largest source of differences in input costs arises from labor cost differences. Southeast Asian companies in the collection of electronic consumer goods rely heavily on the reduction of their labor costs, and the cost advantage occurs in relation to other inputs, Market has a great negotiating power in dealing with food manufacturers compared to other parties that are active in food retailing.

Process Technology: The development or application of new production technology can be an important source of cost advantage.

Product Design: Manufacturing costs vary according to the design of the product. The design for manufacturing is one of the main sources of cost advantage in the Japanese electronics and vehicle manufacturers. A popular concept in a wide range of industries is product redesign to reduce the number of components and facilities automatic assembly.

The Exploitation of Production Capacity: it means the ability to work at a level that is close to the maximum or full capacity, which is one of the important factors that help to reduce costs for the unit and profit. This requires efficient exploitation of production capacity to make accurate predictions of demand before

the expansion and then the flexibility to close Excess capacity during periods of reduced demand.

Administrative Factors: Even after taking into account the various determinants of the previous cost, there are still unexplained differences in cost between competing thanks. Some institutions are better than other companies in activating resources and capacities to achieve greater efficiency and to interpret some differences that related to management effectiveness.

3.2.2.2. Cost Analysis

3.2.2.2.1. The Use of Value Chain for Cost Analysis: Value chain analysis provides a means of analyzing the activities of the organization in order to achieve a better understanding of the key elements that affect cost.

1. Analyzing various activities of the organization
2. A rough estimation of the distribution of the total costs to the various activities, this allows attention to be focused on activities that constitute a large proportion of the total costs and a comparison with the competing institutions.
3. Determining the cost parameters for each activity of the institution
4. Interpret the differences between the institution and its competitors depending on the determinants of cost.
5. To identify cost reduction opportunities, for example in order to reduce marketing costs; it is possible to find ways to reduce the advertising budget by changing the means of advertising used.

3.2.2.2.2. Product and Buyer Costs: If the objective is to accomplish cost advantage in the market, then it is important to distinguish between the low cost of the product and the low cost for the customer. Few products are consumed directly and independently by customers, this is when products require further processing by the customer or consumed with other goods and services. The enterprise must take into account the total costs of the buyer and not only the costs of the product.

3.2.2.2.3. Sources of Dynamic versus Antistatic Cost Efficiency

-The analysis includes the source of both static and dynamic cost efficiency, and static sources include lower pay rates, the possibility of achieving volume savings, and increased utilization of production capacity.

-Dynamic sources include learning and innovation. For instance, the Motorola Foundation suggests that continuous improvements in cost efficiency can be those that emphasize the efficiency of dynamism by emphasizing learning, innovation, and flexibility in responding to changing circumstances.

3.2.3. Advantages, Problems or Risks

3.2.3.1. Advantages of The Strategy of Cost Leadership: These strategies achieve several advantages attractive to the enterprises producing the lowest cost in the industry and are:

-With regard to competitors, a lower-cost enterprise is better positioned to compete on a price basis.

-With regard to buyers, a producer at a lower cost will enjoy immunity against powerful customers who cannot bargain to reduce prices.

-In terms of suppliers, the institution producing at a lower cost can in some cases be immune from strong suppliers, especially if efficiency considerations allow it to set the price and achieve a certain profit margin to meet the pressures of rising prices of critical and critical inputs.

-With regard to the entry of potential competitors into the market, the institution produced at a lower cost occupies an excellent competitive position that can reduce the price and face any attack from the new competitor.

-With regard to alternative goods, the producer at a lower cost can compare with its competitors the use of price reductions as a weapon against alternative goods, which may enjoy attractive prices (Morsi N. , 2003, p. 234).

The advantages of this strategy can be summarized as follows:

1. Avoiding risk, strong market presence, focused management.
2. Making potential competitors outside the industry through the strength of the organization in reducing prices.

3. The Organization's ability to maintain increasing prices released by processors (Ali, Abdullah, & Ismail, 2016, p. 436).

3.2.3.2. Problems and Risks of Cost-Management Strategy

One of the most important problems and risks that facing the institution when adopting a cost-driven strategy are:

-The focus of the organization on one aspect of the cost of the organization may work to minimize production costs to the minimum and at the same time as the result of the concentration of the institution on the cost of production may raise the cost of marketing and distribution than those in which the competing organizations are outsized.

-Management misunderstanding of the factors that affect the cost of the unit. For instance, a geographically dispersed market service may increase costs for a localized market service (Al Sayed, 2006, p. 201).

- The cost-management strategy brings risk to the organization by wanting to reduce the cost of current activities, which may lose their vision of changes in the tastes of competitors that seek new ways and actions.

-The high level of commitment to capital-intensive assets and activities where institutions often invest large amounts in rigid and inflexible assets, which are difficult to turn into investments and other uses (Lee, 2008, p. 318).

-The risk of new competitors who have the same cost reduction feature.

-The risk of focusing on cost reduction that limits the organization's ability to improve quality and customer service.

-The possibility of compensating the advantages of the experience curve through modern technologies that contribute to reducing the cost.

-Follow competitors to the policy of savings in the cost of labor.

-Easy imitation of competitors for roads followed in driving cost.

-The organization's focus on cost leadership may be lost by the vision of changing consumer tastes that require the search for new ways and actions (Karloff, 1990, p. 205) (Ameen & Yousef, 2010, p. 12).

3.2.4. The Evolution and Continuity Factors of the Low Cost Leadership Strategy (Shikara, 2005, p. 56)

A competitive advantage based on costs can only be highly effective if the organization can maintain it in a form. Temporary improvement can allow the organization to keep their costs equal or close to competitors' costs, without reaching the leadership rank and the advantage obtained by costs.

If there are obstacles to entry that prevent competitors from imitating the institution and from using the same sources used by the institution, and the continuity of the worker from worker to worker, which exert a greater influence, is a continuation of the other factors:

-The economy of peace: The economics of peace is one of the biggest barriers to entry and the cost of tradition is high because competitors, in this case, are forced to buy their share in the market.

-Linkages: organizations usually have difficulties in finding links or relationships, which require considerable coordination towards the structure of the organization or with suppliers and independent distribution departments.

-Exclusive possession of skill: Having a special skill or is limited to the institution is difficult for the competitor to recognize the institution or become equal with it.

-Valuable measures: that aim to create ownership rights over a product or technology approach that makes it difficult for the competitor to reproduce the product or to restore a new production approach. Specification at the level of methods or methods is usually more viable than product-level innovation because the secret will be easier to survive.

The success of this strategy is linked to the ability of the institution to implement it on the ground. Prices are not reduced automatically or by chance, but are the result of serious work and effort and constant attention.

3.3. Differentiation Strategy (Ds)

To work on another strategic approach strategies for building competitive advantage so that they create for themselves a competitive Centre special by creating a high degree of excellence in its products from those of competitors.

3.3.1. The Concept of Differentiation Strategy

3.3.1.1. Define Differentiation Strategy: know the excellence strategy as ((ability to produce goods and services more valuable goods and services of other competitors, and achieve excellence in properties and certain specifications for the product, such as quality, design, sales network, brand image Etc. It is appreciated by customers and consumers and helps this excellence to attract as many customers as possible and consumers and earns their trust and loyalty)) (Miloud & Rabah, 2010, p. 17).

Or the strategy of excellence means the ability of the enterprise or business unit to provide a single and high value to the buyer represented in a product or service of high quality or special specifications or after-sales services (Idris, 2006, p. 253).

The starting point of this strategy is to identify target customers as well as to receive these needs by studying the purchasing behavior. This assumes that the level at which the analysis is conducted in the customer and the underlying assumption behind the product differentiation is that customers are willing to pay higher prices for the premium product (Al Douri, 2009, p. 219).

Excellence is achieved in several ways. The product may contain many new designs, or is produced by the use of high-quality materials or may be sold in some special ways.

The fundamental idea behind the excellence is that the company provides significant support to the product. One of the most important institutions using the excellence strategy is Mercedes, BMW in cars and Sony in electronics (Lee, 2008, p. 304).

* The most important areas that can be distinguished:

- Distinguished on the basis of technical excellence.
- Distinguished on the basis of quality.
- Distinguished on the basis of providing greater consumer assistance services.

- Distinguished on the basis of greater product delivery to the consumer for the amount paid (Morsi N. , 2003, p. 238).

3.3.1.2. The Requirements of the Excellence Strategy (Zaroor, 2013, p. 36).

The pursuit of a competitive strategy through excellence requires a set of basic components including the following:

Table (3.1): Differentiation Strategy Requirements

Strategy	Requirements In Terms Of Skill And Resources	Regulatory Requirements
Discrimination	<ul style="list-style-type: none"> - High marketing attitudes. -Excellent specifications in products. -High research capabilities. -Company's reputation in the field of increasing quality. -Effective distribution channels cooperate with intermediaries. 	<ul style="list-style-type: none"> Amongst the functions, especially study development and marketing -Measures and incentives, self or non-quantitative. -Attracting highly skilled and creative workers and researchers.

Source: (Abdul Mohsen, Marketing Research, and Challenges of International Competition, Dar Al-Fikr Al Arabi, 2006, p.157)

3.3.2. Analysis of Excellence (Sadler, 2008, pp. 294-297))

When analyzing excellence, several aspects need to be analyzed in order to make a decision to follow the institution's excellence strategy.

3.3.2.1. Demand and Supply Side Analysis

***Demand Side:** Excellence and success arise through the ability of the organization to understand customer demand and to match the client's request to something special and its ability to provide unique characteristics of the product or service.

The market study is full of ways to study and analyze customer demand. However, the most difficult and most challenging issue is not to define the characteristics and performance that the client wants, but to determine the price

premium that will be supported by excellence. However, the most innovative and successful excellence does not arise from market study, Ability to predict customer needs and experience.

Supply Side: To determine the organization's ability to provide excellence, it is necessary to examine the activities of the institution and to consider the possibility of adding all activity of uniqueness and excellence to the product provided to the customer. Following table illustrates opportunities for creating excellence within the organization.

Table (3.2): The Opportunities for Creating Excellence

Activity	Opportunities For Excellence
The Purchase	Quality of components and materials required
The Design	Aesthetic appeal, strength of performance, ease of maintenance
Manufacturing	Minimize defects, conform to design specifications, improve performance when used
Delivery	The speed of execution of customer orders depends on delivery of agreed items.
Human Resource Management	Improved training and motivation increase the ability to serve customers.
Information System	Allow fast response to specific customer needs
Financial Management	Improving company stability and reputation
Marketing	Build product and company reputation through advertising
Customers Service	Provide information before sale

Source: Sadler Philip, op. Cit., 297.

3.3.2.2. Costs of Excellence: Excellence has additional costs where it includes additional characteristics and greater matching of product characteristics to the specifications expected by the client, as well as increased spending on training, advertising, and promotion.

Excellence requires the division of the market into sectors and the production of products according to the specifications of the customers. This limits the possibility of exploiting and reducing the volume and sacrificing the expertise curve for innovation and diversification.

The reconciliation of excellence and cost efficiency requires the management of a difficult trade-off of methods to address the pursuit of standardization of components and basic design parameters with the postponement of excellence to later stages of the value chain.

3.3.2.3. Value Chain Analysis of Excellence: The success of excellence depends on the alignment of the opportunities of the institution in further strengthening and adapting its products and services with the requirements of customers. Additionally, the methods of matching the supply and demand for excellence Use the value chain as a framework for analysis through the establishment a value chain for both the organization and its clients, and the important point here is to identify the activities in which the organization can create value for the buyer.

3.3.3. Advantages and (Problems or Risks) Strategy of Excellence

3.3.3.1. Advantages of the Strategy of Excellence: The strategy of excellence several advantages, including the following:

- Ascertain if a vital strategy is achieved to earn above-average returns for an industry because it creates a defensible position to deal with Porter's five competitive forces.
- Provides superior protection in competitors due to the loyalty of customers to the brand.
- Raise profit margins, which avoids the need for low cost as high margins are a strong factor for dealing with suppliers.
- Customer loyalty is a strong barrier to entry into the market where the institution is active (Porter, the Competitive Strategy, 2010, pp. 79-80).
- Avoiding risk, strong market presence, focused management
- Making potential competitors outside the industry through the strength of the organization in reducing prices
- The Organization's ability to maintain the increase in prices released by processors (Al Azzawi, 1993, p. 145).
- Enable FAO to reduce consumer sensitivity to prices
- Allow the organization to maintain itself from competitors in the industry.

- Contribute to increasing the market share of the organization (Pitts & Robert, 1996, p. 92).

3.3.3.2. Problems and Risks of the Strategy of Excellence

After adopting a strategy of excellence, the organization should take into account the problems and risks that, it may face when using this strategy. The main problems or risks that may be encountered in applying this strategy are as follows:

-The high price of the product may seek to apply characteristics or services which may cause the purchase not to occur and therefore the strategy will not succeed.

The success of this strategy depends on the high loyalty of the brand to compensate for the cost differential between the company's products that follow the strategy of excellence and the products and products of the institution that follows the cost-management strategy (Rashid, 2008, p. 309).

-The risk of the discrimination strategy (Ameen & Yousef, 2010, p. 12)

This strategy does not last long due to:

-Discrimination methods become less.

-Significance to buyers because of their behavior changes.

-Elimination of discrimination factors.

-Tradition by competitors.

- The high price that does not justify the factors of product excellence for the consumer.

-Choosing to distinguish other competitors more effective than the factors of discrimination of the organization.

-Indifference and lack of customers need to distinguish.

-It takes a continuous effort and carries the cost burden to maintain excellence in the eyes and minds of customers.

-Requires more spending on promotional efforts, customer service, and reassurance to the customer's conviction that the product is distinguished and difficult to emulate by other institutions (Mahmoud, 2008, p. 691)

3.3.4. Continuity of Excellence (Differentiation) Strategy

The viability or sustainability of this strategy is linked to two things:

- Customers should always be aware of this value.
- The possibility of competitors to imitate them.

In fact, there may always be the risk of changing the needs or the customer's view. This risk may lead to the stripping or de-valuing of each value in a special form of excellence. Sometimes, competitors may imitate the institution's strategy and at first glance override the foundations of discrimination that the institution held

The sustainability of an institution's excellence strategy is linked to the rules and foundations on which it is based. In order for this strategy to be permanent, it must result in factors that impede the movement of competitors who want to imitate it .

Since the factors of monopolization and the cost of excellence vary according to competitors and this will have an impact on its economy and according to the following cases, the distinction will be more important:

-The organization has the advantage of the cost when it is distinguished as the institution that obtains a permanent advantage of costs in the activities responsible for excellence has a distinction and more sustainable.

-The sources of excellence are many where the more diverse sources of excellence and the more factors that strengthen the institution difficult for competitors to imitate.

-Creating an organization for the costs of change or transition when distinguished. The sources of excellence generate additional transportation costs. Excellence is more sustainable. Activities that give unique benefits to the institution always raise the cost of financing (Shikara, 2005, p. 75).

3.4. Focusing Strategy (FS)

It is difficult to find consumers who are all characterized by their characteristics. The institution must divide the market into a number of market sectors and ensure a reasonable degree of symmetry between the consumers of each sector. In view of this, the Foundation has another option, which is the focus strategy that we will address in this area.

3.4.1. The Concept of Focus Strategy

Is the third general competitive strategy, and this strategy means focusing on serving a specific market segment that can be identified either on a geographical basis or by production line (Slytin, 2007, p. 80)?

3.4.1.1. Defining a Focus Strategy: This strategy is based on the choice of a limited competitive field so that the focus is on a single product or a limited number of products are convergent, or focus on a certain part of the market and intensifying the activity of the institution in this segment through either leadership costs or excellence within a targeted market segment (Al Sumaidaie & Yousif, 2010, p. 368).

A competitive strategy directed at a specific sector of the market or to a particular group of buyers, rather than dealing with the market as a whole. The important advantage achieved by this strategy is specialization where the institution can analyze the needs and needs of the target group of the market and direct their efforts towards satisfying them (Bakri, 2008, p. 74).

The main characteristic of the strategy focused on the low-cost strategy or the strategy of discrimination is the intense attention and intense focus on a limited segment or sector of the overall market. The target sector can be defined on the basis of geographical uniqueness, specialized requirements for product use or special features in the product attracts only the target market segment (Thomson & Strickland, 2006, p. 179).

The organization pursuing this strategy seeks to take advantage of a competitive advantage in the target market by offering products with lower prices than competitors, due to the emphasis on cost reduction offer or by offering quality

products or customer service because of the emphasis on differentiation. Take into practice two forms:

-Concentration With Cost Reduction: A competitive strategy based on reducing the cost of the product, by focusing on a segment of the market, or on a particular group of buyers who are served only as a small sector, not the market as a whole. If this strategy is used, the institution or business unit seeks to achieve an advantage in the target sector based on low cost (Morsi G. , 2007, p. 274).

-Concentration With Differentiation: A competitive strategy based on differentiation in a product targeted to a specific market target sector, or to a group of buyers only. If this strategy is used, the enterprise or business unit seeks to achieve a competitive advantage in the target market sector to differentiate in their products and to create loyalty to their product brand (Morsi G. , 2007, p. 275).

3.4.1.2. Conditions and Requirements for the Implementation of the Focus Strategy

-When there are different and distinct groups of buyers who have different needs or use the product in different ways.

-When no other competitor competes in the same target market segment.

-In the case of limited resources of the institution, which allows only cover a specific market segment.

-Industry sectors vary widely in size, growth rate, and profitability.

-When the five factors become more intense, some sectors are more attractive than others (Morsi G. , 2007, p. 240).

-The existence of rules and criteria to negotiate between the considerations of increasing profitability on the one hand and considerations of expanding market share on the other.

-There is a mechanism to determine the focus area Is the focus on a class of customers or a particular market or region.

-The search for a specific customer, market segment or geographical area that has unsatisfied desires or additional needs that current institutions cannot meet.

-The search for non-typical products is required to be offered at premium prices or high quality.

-The need to establish an adequate budget for study and development expenditure to improve quality and rationalize cost (Mahmoud, 2008, p. 685).

-Strong marketing capabilities.

-Strong coordination between R & D, product development and marketing functions (Porter, the Competitive Strategy, 2010, p. 83).

3.4.2. Strategic Analysis of Concentration

The first to proceed with this analysis is the segmentation of the market that we will explain below:

3.4.2.1. The Concept of Market Segmentation: There is no doubt that people differ in their needs and desires as they differ in their places of purchase and behavior in order to establish their marketing activities to satisfy those people in order to increase sales must be distributed to people similar groups have the same needs and expects To interact with the marketing activity in the same way and the process of distribution of people to groups similar to the market segmentation (Sumaya, Marketing Basics and Concepts, 2009, p. 30).

***Importance Of Market Segmentation** (Alaq, 2008, p. 75).

-Takes into account the real needs of customers.

-Provide marketers with a solid base on which to properly plan their resources.

-Helps to diagnose opportunities and threats while understanding customer needs.

***Market Segmentation Conditions:** (Sumaya, Marketing Basics and Concepts, 2009, p. 30).

Market segmentation Conditions must be provided in each segment or segment to be adopted as a stand-alone segment or segment as follows:

-The characteristics of the slide and its needs are measurable so that each slice can be determined on a different scale.

-Access to the segment through available marketing means.

-The size of the slide is suitable for making profits from it.

3.4.2.2. Criteria for the Division of the Market: (Abdel Fattah, 1994, pp. 87-88).

The process of dividing the market is based on two main inputs: the entrance of the personal characteristics of the consumer, the entrance of the consumer's response, and one cannot be preferred to the other because of their intervention. These are two inputs:

3.4.2.2.1. Introduction Consumers' Characteristics: The principles of dividing markets can be divided into four groups: geographical, demographic, economic, social and personal.

-Geographical characteristics: Consumers are divided on the basis of geographic regions, but the disadvantage of this division is the possibility that consumers will change their place of residence to another area.

-Demographic, social and economic characteristics: The basis of the division of groups according to demographic, social and economic characteristics such as age, sex, family size, income, education, etc. This division is the most common and is distinguished by its ability to distinguish between and who does not buy it.

Personal characteristics: Includes personal characteristics of the consumer such as impulse, anxiety, affiliation, but the relationship between consumer personalities is not always clear-cut.

3.4.2.2.2. Consumer Input: This approach explains consumer behavior changes and helps to discover why a consumer purchases a commodity. This can be achieved by identifying the extent to which the consumer responds to the benefits and uses of the commodity. This approach is based on the following principles:

-Product benefit: Consumers are divided into groups according to the benefits they seek in the commodity (economic, power). This basis is because consumers buy the commodity for a sample benefit.

-Uses of the commodity: Another basis for the study of consumer response is the response to the uses of the commodity and divide the consumers according to this entry to large groups, medium, weak, or not use.

-Loyalty to the brand: Often find the consumer is determined to buy a specific brand and the role of marketing man here is to identify the characteristics and features in the commodity that created this loyalty to the mark.

3.4.2.3. Market Sector Selection Criteria (Sumaya, 2009, p. 135).

The choice of the market sector must be subject to several considerations that are important criteria in the choice of the market segment:

3.4.2.3.1. The Organization's Capabilities: Many factors give the organization sufficient capacity in selecting the market segment. These factors include human, financial, marketing, productivity, special programs in the development and expansion of the organization, and the ability of the organization to identify market segments And the ability to access these parts of the market.

3.4.2.3.2. Competitiveness: It is the ability to compete for enterprises in terms of their productive, marketing and financial capabilities, their current market share and potential expansion in the future, as well as the strength of competition in the goods produced and marketing policy.

3.4.2.3.3. Potential market size: In selecting a market segment, the potential size of the market must be measured, as the sector should be a size that accommodates the goods and services provided to them.

3.4.2.3.4. Possibility to Meet the Needs of This Sector: This means that the project has the ability to meet the needs of consumers in this sector and satisfy them with quantity and type of products.

3.4.2.4. Marketing Strategies to Deal with the Target Markets: (Al Sumaidaie, 2007, p. 140).

When selecting the target market by the institution as a second step to prepare and choose the appropriate marketing strategies to deal with the target market In this regard, the organization has three marketing strategies that we will highlight the following:

3.4.2.4.1. Unified Marketing Strategy: This strategy is designed to design and plan a single marketing mix through which the market is so homogenous that the desires and needs of consumers are met regardless of the differences that may be considered secondary. By implementing this strategy, enterprises can increase the efficiency and effectiveness of their marketing activities by taking advantage of the low cost

resulting from the advantages of large production, which achieve savings in purchasing, production, and marketing.

3.4.2.4.2. The Strategy of Marketing Diversified:

The institutions in accordance with this strategy to design and develop a special marketing mix for each sector of marketing in order to satisfy the desires and needs of this sector alone and the strategy is valid when the enterprise deals with several sectors of marketing, Including consumers who have their own desires and needs.

In this strategy, there is a difference for product design, pricing, distribution and promotion activities for each sector of the market.

The use of a diversified marketing strategy will result in relatively increased costs compared to the previous strategy.

3.4.2.4.3. Marketing Strategy Center:

In accordance with this strategy, the Corporation concentrates all its marketing efforts on the service of one sector of the market, where it uses all its available capabilities to work to satisfy the needs and desires of this sector and at the same time working to achieve its objectives.

This strategy presents the institution to some risks, most importantly the possibility of changing the desires of the market sector that you deal with and turn it into other competitors, which may cause the failure of this institution.

3.4.3. Advantages and Risks of Focus Strategy

Organizations that practice on focusing strategy are searching for a distinct category in the market, and they are trying to avoid opposing them. All of their resources and efforts to defend the target market make them less exposed to the big changes in the competitive environment. However, they have their problems and their advantages

3.4.3.1. The Advantages of the Focus Strategy (Lee, 2008, p. 345).

-The core advantage of the focus strategy is that the institution is able to create a safe market fortress that serves a certain class against institutions with larger and wider production lines.

-The focus strategy contributes to the improvement of other sources of value-adding activities that contribute to the development of costs or excellence.

-The institution that adopts this strategy contributes to the creation of loyalty to customers that reduces the threat of alternative products.

-Allows the institution to achieve above-average returns in the industry.

-Allows the organization to stay close to its customers and respond to their changing needs.

3.4.3.2. Risks of Focus Strategy

Institutions that rely on the focus strategy suffer from several problems, the most important of which are:

-Competitors may find secondary markets within the market segment of the organization, which limits the success of this strategy.

- The decline or disappearance between the entire market and the market division in which the organization works, such as increasing health awareness among the society, has led many institutions to produce healthy paper instead of limiting its production to specific institutions (Rashid, 2008, p. 310). On the other hand, focus strategy is imitated when (Ameen & Yousef, 2010, p. 12).

-The target market sector is not structurally attractive due to the gradual erosion of demand structure or dissipation.

-Large competitors enter this sector on a large scale because of the differences between this sector and other sectors because of the advantages of marketing.

-The emergence of new companies following a strategy on parts of the same market segment.

-The focus of the organization on small areas in its products or in a particular market sector cannot achieve competitive advantage due to rapid changes in technology and because of changes in consumer tastes (Al Douri, 2009, p. 257).

-Expanding the market share may require sacrificing a certain amount of profitability as a result of the granting of various advantages associated with the cost of these benefits, which are not offset by price increases.

-Requires additional equipment and advanced systems to rationalize cost and improve quality.

-It is likely to face violent reactions from the old giants to counteract the emphasis on cost reduction and price reduction, where giant enterprises have the ability to lower prices further (Mahmoud, 2008, p. 686).

3.4.4. Persistent Factors the Focus Strategy (Shikara, 2005, p. 97).

The most important problem that the institution may face when I follow this strategy is how to maintain and maintain it, which can be determined according to three factors:

1 - The viability of competitors in a wider field:

Competitors in broad fields can either compete previously within the corporate sector that has chosen the focus strategy, either potential competitor want to expand their base and competitive advantage is based on the institutions that are based on:

It is about the level that the competitors must apply during serving consumers if they serve the sector in which the MFI is active including other sectors.

-The competitive advantage gained by the division of value-generating activities with the other sectors in which the competitor is active in the broad field.

The higher value chain of an organization that its focus is different from the service value chain, means the more viable and viable sectors.

2 - Viability of imitators:

Concentration strategy can lead to the risk of imitation by a new institution or institutions in the sector that are dissatisfied with its internal strategy. The viability of a focus strategy for imitators is based on the viability of competitive advantage.

The obstacles to a movement that confront the tradition are the economics of peace, the loyalty of the circles of distribution.

3- The viability of an alternative from another sector:

Another Factor Determines Sustainability a focus strategy is the risk of an alternative in another market segment. The market segment can disappear because of a change in the environment, technology, or behavior of competitors.



CHAPTER FOUR

THE APPLIED FRAMEWORK OF THE STUDY, DESCRIBING ITS VARIABLES, ANALYZING THEM AND TESTING HYPOTHESES

Describe Search Variables

The present research is based on analytical approaches to describe the relations between variables. The research seeks to show the results of these relations through the analysis process, and then find justification that is consistent with the results in order to verify the validity of the hypotheses.

The purpose of this study is to test the study tool and describe the research community and its character and the characteristics of the respondents as well as to identify the nature of the variables of research and the relationship and influence between them, through the use of a set of statistical methods and relying on the software (Spss-V-17) Research and analysis, as follows:

- 4.1. Test The Study Tool.
- 4.2. Description Of The Study Community And The Individuals Concerned.
- 4.3. Describe the Variables of the Study and Its Diagnosis
- 4.4. Analysis of Correlation and Impact between Search Variables.

4.1. Test the Study Tool

Test the Study Tool to measure the accuracy of the resolution and stability the researcher subjected the questionnaire to a number of tests before and after distribution and these tests were as follows:

4.1.1. Virtual Honesty Tests (truth test): In order to ascertain the validity of the questionnaire in measuring the variables of the study, it was subjected to the test of the apparent honesty, although it consists of ready and developed models, by presenting them to a number of arbitrators and experts to ascertain the validity of the paragraphs in the form and its relevance to the study hypotheses And its objectives and the survey of their opinion on their ability to measure the changes of the study to

ensure the clarity of the paragraphs and their comprehensiveness and accuracy in terms of scientific and in light of that has been deleted and the amendment and the addition of some paragraphs and by which gained the opinion of the majority in the validity of paragraphs and comprehensiveness in line with Hypotheses of the study.

In other words, the objective of the true test is to ensure that the measuring instrument is valid for measurement and that the axes and paragraphs contained in the questionnaire are valid for obtaining the desired data.

Therefore, we presented the questionnaire to a group of professors and arbitrators who are related to this questionnaire. We also presented them to a group of frames in the tourism sector (hotels) Erbil - to find out the clarity and simplicity of the terms used, and gave me the following tips:

- Avoid excessive tools to avoid compound questions.
- Division and classification of questions commensurate with the research axes.
- Avoid repeating questions.
- Reformulate some questions to take the simple form.

Through this test, some phrases were deleted, and other terms were added more easily. We also modified the terms to 39 after 46 words.

4.1.2. Stability: The reliability factor is calculated to give the same result if the questionnaire is redistributed more than once under the same conditions and conditions. In other words, the stability of the questionnaire means that the results are stable and not significantly changed If redistributed to respondents several times during certain time periods.

It is clear from the results of the table (4.1) that the value of the Cronbach alpha coefficient was high for all variables, with (0.797) for intellectual capital and (0.651) for competitive strategies and (0.724) for the combined variables, and they were all greater than (0.60) Is relatively high and confirms the validity of the scale to study the phenomenon investigated.

Table (4.1): Cronbach's Alpha Coefficient to Measure the Stability of the Questionnaire

Variables	N Of Items	Cronbach's Alpha	Honestly Square Root Of Stability
Intellectual capital	24	0.797	0.892
Competitive strategies	15	0.651	0.806
Combined Variables	39	0.724	0.849

Source: prepared by the researcher according to the results of the electronic calculator

4.2. Description of the Research Community and the Individuals Concerned

The current research community consists of a group of hotels operating in Erbil table (4.2), (35) hotels, and we can also say that the respondents to the managers of managers and managers of the hotel sections surveyed, And their selection as a sample of the research to be consistent with the nature of the study, which requires understanding and understanding to deal with the paragraphs of the questionnaire. The researcher distributed (164) form to the sample or manager in the surveyed hotels and retrieved (117) form, the number of valid forms for analysis is (87) forms and excluded (30) form and were not valid for analysis, and the rate of return is (53.048 %) and this ratio is acceptable and can be analyzed for behavioral and administrative studies. According to the answers obtained from the managers who answered the questionnaires, we review the results in the following tables:

Table (4.2): Number of Forms Distributed and Received

No	Name Of Hotel	Number Of Forms		Number of valid forms
		Distributed	Returned	Valid
1	Divan Erbil	7	6	5
2	Erbil Rotana	5	4	3
3	Noble Hotel	5	3	2
4	Erbil Arjaan By Rotana	5	3	3
5	Cristal Erbil Hotel	5	4	1
6	Ankawa Royal Hotel	5	3	2
7	Erbil International Hotel	4	4	2
8	Van Royal Hotel	4	3	2
9	Hotel Grand Swiss	5	3	3
10	Tangram Hotel	7	5	4
11	Dedeman Erbil	4	3	3
12	Dream Erbil Hotel	6	3	2
13	Korek Mountain Resort & Spa	5	4	2
14	Erbil Hotel View	4	3	1
15	Classy Hotel Erbil	5	4	2
16	Hayali Suites Hotel	4	3	3
17	Canyon Hotel Erbil	5	3	3
18	Best In Erbil	4	3	2
19	Erbil Oscar Hotel	4	4	3
20	Capitol Hotel Erbil	4	3	3
21	La Roche Hotel Erbil	4	3	3
22	Erbil Quartz Hotel	4	3	3
23	Arabella Grand Hotel	4	4	2
24	Erbil Arjaan By Rotana	5	3	3
25	Darin Plaza Hotel	4	2	1
26	Darin Hotel	5	4	3
27	Mariana Hotel Erbil	4	4	2
28	Jouhayna Hotel	4	1	1
29	Grand Palace Hotel	5	3	2
30	Altin Saray Hotel	4	4	3
31	Merci Hotel	6	3	4
32	Katina Hotel	5	4	2
33	Shaghlawa International Hotel	4	3	3
34	Lamassu Hotel	4	3	2
35	Fiori Hotel	5	2	2
Total		164	117	87

4.2.1. Gender: In the distribution of members of the research sample according to gender to managers in hotel organizations in the city of Erbil, the table (4.3) shows that the largest proportion of managers in hotels sample study are male (77.1%), that means (67) people, While the proportion of females (22.9%) by 20 people and this indicates the assignment of male administrative functions of hotels more explored.

Table (4.3): Distribution of Respondents According To Gender

No	Gender	Frequency	Percentage
1	Male	63	72.4%
2	Female	24	27.6%
Total		87	100 %

Source: Prepared By the Researcher Based On Questionnaire Data and Spss Results

4.2.2. Age Categories: The age groups of the research sample were grouped in the table (4.4) into four age groups for analysis purposes in the field. The largest percentage of the group (21-30) years was (50.6%), Followed by the age group (31-40) years, reaching (27.6%) And then the age group (41-50) years, reaching (13.8%) Finally, the age group (more than 50) ranked the lowest percentage with a year (8.0%). These percentages confirm that the majority of managers in the surveyed hotels are of a young age and medium age, which indicates their competence and their ability to deal with the tourism sector cadres and the beneficiaries of their ignorance and their awareness to deal with the paragraphs of the questionnaire.

Table (4.4): Distribution of Respondents According To Age Categories

No	Age Categories	Frequency	Percentage
1	21-30	44	50.6%
2	31-40	24	27.6 %
3	41-50	12	13.8 %
4	More than 50 years	7	8.0 %
Total		87	100 %

Source: Prepared By the Researcher Based On Questionnaire Data and Spss Results

4.2.3. Number of Years Working In Hotels

Table (4.5) shows the number of individuals with a service (5 years or less) at 63.2%, which is the highest percentage, Followed by individuals who have a service (6-10) years (18.04%), Followed by individuals with more than 20 years of service (8.0%), then individuals with (11-15) years of service (6.9%), Finally, they represented individuals who served for (16-20) years and reached (3.4%).

Table (4.5): Distribution of Respondents According To Their Services in the Tourism Sector (Hotel)

No	Number Of Years Working In Hotels	Frequency	Percentage
1	5 Years and Below	55	63.2 %
2	6-10	16	18.4 %
3	11-15	6	6.9 %
4	16-20	3	3.4 %
5	More Than 20 Years	7	8.0 %
Total		87	100 %

Source: Prepared By the Researcher Based On Questionnaire Data And Spss Results.

4.2.4. Academic Specialization: The rates of academic specialization in Table (4.6) indicate that (29.9%) of the members of the research sample have an administrative specialization (20.7%) for both the accounting and financial campaigns, and 23.0%) for hotel and tourism specialists. (11.5%) of them have a specialization in information technology, and finally the lowest percentage was represented by those with engineering specialization (14.9%).

Table (4.6): Distribution of Respondents According To Academic Specialization

No	Academic Specialization	Frequency	Percentage
1	Hotel And Tourism	20	23.0 %
2	Administrative	26	29.9 %
3	Information Technology	10	11.5 %
4	Geometric	13	14.9 %
5	Financial And Accounting	18	20.7 %
Total		87	100 %

Source: Prepared By the Researcher Based On Questionnaire Data and Spss Results

4.2.5. Number of Courses: The data in Table (4.7) shows that (31.0%) of the participants in the research sample participated in one training course (26.4%) for participants in two marketing courses, (20.7%) For participants in three marketing training sessions, while (16.1%) did not take part in any marketing training course, and finally the lowest percentage was represented in those who participated in more than three marketing training courses (5.7%).

Table (4.7): Distribution of Respondents According To the Number of (Training) Courses

No	Number of Tour Courses	Frequency	Percentage
1	I Did Not Participate	14	16.1 %
2	One Training Course	27	31.0 %
3	Two Training Sessions	23	26.4 %
4	Three Training Courses	18	20.7 %
5	More Than Three Training Courses	5	5.7 %
Total		87	100 %

Source: Prepared By the Researcher Based On Questionnaire Data and Spss Results

4.3. Describe the Variables of the Study and Its Diagnosis

This study deals with the description and diagnosis of the results of the study of intellectual capital as an independent dimension and the competitiveness strategies as an approved dimension.

To achieve this, the questionnaire was adopted. The result is the use of the five-dimensional Likert scale to measure trends, Strongly Agree, Agree, Undecided, Disagree and Strongly Disagree And each of them represents a specific case of trend or agreement on the terms of the questionnaire.

Statistical descriptive analyzes, such as repetitive distributions, percentages, computational, standard deviations, percentage of agreement for each search variable and depending on the program (SPSS 17), and The tables also show the direction of the highest measure within the frequency of the responses of the respondents by comparing the distribution ratios of the responses of the members of the study community to each of the terms of the table and giving a comprehensive view of their views on the nature of the variables based on descriptive statistical tools in the analysis of variables by extracting duplicates , Percentages, averages, standard deviations and percentages of the agreement Respondents' responses as follows:

4.3.1. Describe the Variables of Intellectual Capital Dimensions and Analysis

Tables (4.8, 4.9, 4.10) presents statistical analyzes of the terms of the dimensions of intellectual capital in the questionnaire (Appendix 1) through the respondents' responses of human capital, structural capital, and relative capital as follows:

4.3.1.1. Analyzing the Results of Phrases Human Capital Dimension

It is clear from the general average in Table (4.8) for the analysis of expressions (X8 - X1), which measure human capital component, that (77.73%) of respondents support the content of these terms.

This strengthens the values of the arithmetic mean, standard deviation (4.010) and 0.189), which indicates that respondents perceive the effects of human capital and their ability to shape the knowledge balance of the individual. X1 represents the highest percentage of the agreement (90.804%), which indicates that managers in the surveyed hotels constantly raise new ideas and opinions and discuss them in meetings.

Table (4.8): Frequency Distribution, Percentages, Arithmetic Means, Standard Deviation and Percentage of Agreement Respondents' Responses on The first Dimension of Intellectual Capital

The First Component	Phrases	Measure The Answer										Arithmetic Mean	Standard Deviation	Percentage of Agreement
		Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree				
		1		2		3		4		5				
		Frequency	percentage%	Frequency	percentage%	Frequency	Percentage %	Frequency	Percentage%	Frequency	Percentage%			
Human Capital	x1	-	-	3	3.4	5	5.7	44	50.6	35	40.2	4.276	0.726	90.804
	x2	-	-	8	9.2	20	23	43	47.1	18	20.7	3.793	0.879	70.114
	x3	1	1.1	2	2.3	16	18.4	41	47.1	27	31	4.046	0.834	78.160
	x4	-	-	5	5.7	11	12.6	43	49.4	28	32.2	4.081	0.824	81.609
	x5	1	1.1	2	2.3	12	13.8	44	50.6	28	32.2	4.103	0.807	82.758
	X6	-	-	8	9.2	27	31	35	40.2	17	19.5	3.701	0.891	59.770
	X7	-	-	8	9.2	13	14.9	42	48.3	24	27.6	3.943	0.894	75.862
	X8	-	-	3	3.4	12	13.8	42	48.3	30	34.5	4.138	0.780	82.758
General Average												4.010	0.189	77.73%

Source: Prepared By Researchers In the Light of The Results of the Electronic Calculator. N = 87

4.3.1.2. Analysis of the Results of Structural Capital Dimension Expressions

Table (4.9) shows the general average of the computational environment, the standard deviations and the variance coefficients of the structural capital dimension (X9- X16), that (85.49%) of the respondents support the content of the statements according to their point of view. This reinforces the values of the mean (4.204) and the standard deviation (0.264%). This is evidenced by the fact that managers in the surveyed hotels are implementing hotel management systems which help to develop their organizational structure continuously in a manner consistent with the competitive environment.

Table (4.9): Frequency Distribution, Percentages, Arithmetic Means, Standard Deviation and Percentage of Agreement Respondents' Responses On The second Dimension of the Intellectual Capital

The Second Component	Phrases	Measure The Answer										Arithmetic Mean	Standard Deviation	Percentage Of Agreement
		Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree				
		1		2		3		4		5				
		Frequency	percentage%	Frequency	percentage%	Frequency	Percentage %	Frequency	Percentage%	Frequency	Percentage%			
Structure capital	X9	1	1.1	2	2.3	10	11.5	38	43.7	36	41.4	4.218	0.827	85.057
	X10	2	2.3	-	-	4	4.6	34	39.1	47	54	4.425	0.787	93.103
	X11	1	1.1	1	1.1	8	9.2	33	37.9	44	50.6	4.356	0.792	88.505
	X12	-	-	1	1.1	9	10.3	39	44.8	38	43.7	4.310	0.704	88.505
	X13	-	-	-	-	8	9.2	41	47.1	38	43.7	4.345	0.644	90.804
	X14	-	-	6	6.9	16	18.4	37	42.5	28	32.2	4	0.889	74.712
	X15	2	2.3	-	-	11	12.6	45	51.7	29	33.3	4.138	0.809	85.057
	X16	-	-	2	2.3	17	19.5	33	37.9	35	40.2	4.161	0.819	78.160
General Average												4.204	0.264	85.49%

Source: Prepared By Researchers In The Light Of The Results Of The Electronic Calculator. N = 87

4.3.1.3. Analysis of the Results of Terms of Dimension Relational Capital

Table (4.10) shows the general average of the computational environment, standard deviations, and variance coefficients of the X17-X24 relative capital dimension, that (76.30%) of the respondents support the contents of the terms. This increase the values of the mean (4.016) and the standard deviation of (0.785), and X20 represents the highest percentage of the agreement (84.24%). This confirms the work of the managers on the formation of complete data about the customers and also indicates that in the hotels in question there are wide and wide distribution channels and work to maintain and expand quantitatively and continuously. (X24)

represents the lowest rate of agreement (56.321%). This confirms that customers are increasingly choosing new services for the hotel compared to other competing hotel customers.

Table (4.10): Frequency Distribution, Percentages, Arithmetic Means, Standard Deviation and Percentage of Agreement Respondents' Responses on the Third Dimension of Intellectual capital

Third Component	Phrases	Measure The Answer										Arithmetic Mean	Standard Deviation	Percentage Of Agreement
		Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree				
		1		2		3		4		5				
		Frequency	percentage%	Frequency	percentage%	Frequency	Percentage %	Frequency	Percentage%	Frequency	Percentage%			
Relational Capital	X17	-	-	5	5.7	10	11.5	43	49.4	29	33.3	4.103	0.822	82.758
	X18	-	-	6	6.9	20	23	32	36.8	29	33.3	3.966	0.921	70.114
	X19	1	1.1	5	5.7	14	16.1	39	44.8	28	32.2	4.012	0.909	77.011
	X20	-	-	1	1.1	13	14.9	40	46	33	37.9	4.207	0.734	83.908
	X21	-	-	7	8	10	11.5	42	48.3	28	32.2	4.046	0.875	80.459
	X22	1	1.1	4	4.6	14	16.1	40	46	28	32.2	4.035	0.882	78.160
	X23	-	-	2	2.3	14	16.1	40	46	31	35.6	4.149	0.771	81.609
	X24	-	-	11	12.6	27	31	34	39.1	15	17.2	3.609	0.919	56.321
General Average												4.016	0.785	76.30%

Source: Prepared By Researchers In The Light Of The Results Of The Electronic Calculator. N = 87

4.3.2. The Dimensions and Analysis of Competitive Strategies

Tables (4.11, 4.12, 4.13) presents statistical analyzes of the dimensions of the competitive strategies in the questionnaire (Appendix 1) through the respondents' responses to the strategies of lower costs, differentiation strategies, and concentration strategies as follows:

4.3.2.1. Analyzing the Results of Dimension Statements less Cost Leader Ship Strategies

The general average in Table (4.11) for (Y1-Y5), which measures the dimension of lower cost strategies, shows that (87.12%) of respondents support the content of these terms, and this strengthens the values of the arithmetic mean, standard deviation (4.228) and 0.721). This indicates that respondents are aware of the effects of lower cost strategies and that they are a complete set of procedures designed to produce or deliver products or services at the lowest cost compared to competing organizations or hotels while providing acceptable customer specifications. (Y5) represents the highest percentage of agreement, (93.103%) This refers to managers in hotels vacated Dependent maintenance costs of low machines and electronic devices compared to other hotels.

Table (4.11): Frequency Distribution, Percentages, Arithmetic Means, Standard Deviation and Percentage of Agreement Respondents' Responses on the first Dimension of Competitive Strategies

The First Component	Phrases	Measure The Answer										Arithmetic Mean	Standard Deviation	Percentage Of Agreement
		Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree				
		1		2		3		4		5				
		Frequency	percentage%	Frequency	percentage%	Frequency	Percentage %	Frequency	Percentage%	Frequency	Percentage%			
Lower Cost Strategies	Y1	1	1.1	-	-	8	9.2	39	44.8	39	44.8	4.322	0.739	89.655
	Y2	-	-	9	10.3	10	11.5	42	48.3	26	29.9	3.977	0.915	78.160
	Y3	-	-	2	2.3	10	11.5	40	46	35	40.2	4.241	0.747	86.206
	Y4	1	1.1	1	1.1	8	9.2	48	55.2	29	33.3	4.184	0.739	88.505
	Y5	-	-	2	2.3	4	4.6	37	42.5	44	50.6	4.414	0.691	93.103
General Average												4.228	0.721	87.12%

Source: Prepared by researchers in the light of the results of the electronic calculator. N = 87

4.3.2.2. Analysis of the Results of the Words Dimension Differentiation Strategies

Table (4.12) reflects the general mean of the computational environment, standard deviations, and differences of dimension expressions. The differentiation strategies (Y6-Y10) indicate that (87.13%) of the respondents support the contents of the expressions. This reinforces the values of the mean (4.211) and the standard deviation of (0.484) (Y6 and Y10) represents the highest percentage of the agreement (89.655%), which provides for the managers of the hotels concerned to reduce the prices of services as a means to achieve excellence in the market. The hotels seek to provide excellent products and services that have not been produced and offered by competitors and also seek to excel in providing electronic services to customers.

Table (4.12): Frequency Distribution, Percentages, Arithmetic Means, Standard Deviation and Percentage of Agreement Respondents' Responses on the Second Dimension of Competitive Strategies.

The Second Component	Phrases	Measure The Answer										Arithmetic Mean	Standard Deviation	Percentage Of Agreement
		Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree				
		1		2		3		4		5				
		Frequency	percentage%	Frequency	percentage%	Frequency	Percentage %	Frequency	Percentage%	Frequency	Percentage%			
Differentiation Strategy	Y6	-	-	1	1.1	8	9.2	44	50.6	34	39.1	4.276	0.677	89.655
	Y7	-	-	1	1.1	13	14.9	45	51.7	28	32.2	4.149	0.708	83.908
	Y8	-	-	2	2.3	10	11.5	47	54	28	32.2	4.161	0.713	86.206
	Y9	1	1.1	3	3.4	8	9.2	40	46	35	40.2	4.207	0.837	86.206
	Y10	1	1.1	-	-	8	9.2	44	50.6	34	39.1	4.267	0.726	89.655
General Average												4.211	0.484	87.13%

Source: Prepared By Researchers In The Light Of The Results Of The Electronic Calculator. N = 87

4.3.2.3. Analysis of the Results of the Focus Strategies Component

Table (4.13) shows the general average of the computational environment, standard deviations, and variance coefficients for dimension expressions the focus strategies (Y11-Y15) indicate that (82.76%) of the respondents support the contents of the expressions. This reinforces the values of the mean (4.113) and the standard deviation of (0.751), (Y15) represents the highest proportion of the agreement, which is 90.804%), indicating that the hotels in question seek to focus on current and prospective customers.

Table (4.13): Frequency Distribution, Percentages, Arithmetic Means, Standard Deviation and Percentage of Agreement Respondents' Responses on the Third Dimension of Competitive Strategies

Third Component	Phrases	Measure The Answer										Arithmetic Mean	Standard Deviation	Percentage of Agreement
		Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree				
		1	2	3	4	5								
		Frequency	percentage%	Frequency	percentage%	Frequency	Percentage %	Frequency	Percentage%	Frequency	Percentage%			
Focus Strategies	Y11	2	2.3	3	3.4	18	20.7	37	42.5	27	31	3.965	0.933	73.563
	Y12	-	-	5	5.7	19	21.8	40	46	23	26.4	9.931	0.846	72.413
	Y13	-	-	1	1.1	9	10.3	40	46	37	42.5	4.299	0.701	88.505
	Y14	1	1.1	2	2.3	7	8	44	50.6	33	37.9	4.218	0.784	88.505
	Y15	2	2.3	-	-	6	6.9	54	62.1	25	28.7	4.149	0.739	90.804
General Average												4.113	0.751	82.76%

Source: Prepared By Researchers In The Light Of The Results Of The Electronic Calculator. N = 87

4.4. Analysis of Correlation and Impact between Study Variables

The objective of this section is to test the hypotheses of the study to identify the correlation and influence between the main and the sub-variables. The validity of the hypotheses will be investigated through the use of a number of statistical tools and methods that were tested for the analysis of the study variables :

4.4.1. Analysis of **Correlation** between the Variables of the Study

4.4.2. Analysis of the Influence of the Variables of the Study.

4.4.1. Analysis of Correlation Between the Study Variables

First: Analyzing the Correlation between Intellectual Capital and Competitive Strategies:

* **The First Main Hypothesis (H0.1):** There is no significant positive correlation between intellectual capital and competitive strategies at a statistical significance level (0.05).

In order to verify the validity of the first hypothesis and the hypotheses emanating from it, that there is no significant positive correlation between intellectual capital and competitive strategies, at statistical significance (0.05) at the level of the surveyed hotels, the correlation coefficient was used. The data of Table (4.14) indicate that there is a positive correlation between the two variables. The total correlation coefficient (0.825) and the value of the coefficient (0.000) are significant value at (0.05), reject the null hypothesis and accept the alternative hypothesis which states that: There is a positive correlation between intellectual capital and competitive strategies at a statistical level of significance (0.05).

This value indicates the strength of the relationship between intellectual capital and organizational learning at the macro level in the surveyed hotels in Erbil.

Table (4.14): Correlation Coefficient between Study Variables N = 87 P < 0.05

	Dependent Variable	Competitive Strategies	
Independent Variable		Z	
Intellectual Capital	W	Correlation Value	0.825
		(P-Value)	0.000

In order to arrive at detailed indicators on the direction and nature of the relationship between each component of intellectual capital and each component of competitive strategies, and in light of the sub-hypotheses of the first main hypothesis, correlation relationships were analyzed as follows:

Firth Sub-Hypothesis (H0.1.1): There is a significant relationship between the dimensions of intellectual capital individually with the exclusion of competitive strategies individually

First- the results of Table (4.15) indicate a positive correlation between the dimensions of intellectual capital (human capital, structural capital, and relative capital) Individually with the first and second dimensions of competitive strategies. Because the correlation coefficient between the dimensions of intellectual capital and the first dimension of competitive strategies (0.434), (0.378), (0.956) respectively, and correlation coefficient values between the dimensions of intellectual capital and the second dimension of competitive strategies (0.505) 0.467), (0.899), respectively with a potential value of 0.000 and a significant value at (0.05) And is a significant value at (0.05).

Note that the relationship between the first and second dimensions of the intellectual capital and the third dimension of the competitive strategies has no significant relationship. Because the values of p-value related to these two paragraphs (0.256) and (0.054) respectively were greater than (0.05) except the nature of the relationship between the third dimension of competitive strategies with the third dimension of intellectual capital, because the results of Table (4.14) indicate a strong relationship and this supports the value of correlation coefficient and p-value of (0.764) and (0.000) respectively were below the level of significance (0.05), that indicates a strong positive relationship.

Table (4.15): The Correlation Coefficient Between The Components Of (Intellectual Capital And Competitiveness Strategies) Individually N = 87 P < 0.05

		Dependent Variable	Competitive Strategies		
			Z1 Low-Cost Leadership Strategy	Z2 Differentiation Strategy	Z3 Focus Strategy
Independent variable					
Intellectual Capital	W1 Human Capital	Correlation value	0.434	0.505	0.123
		(p-value)	0.000	0.000	0.256
	W2 Structural Capital	Correlation value	0.378	0.467	0.207
		(p-value)	0.000	0.000	0.054
	W3 Relational Capital	Correlation value	0.956	0.899	0.764
		(p-value)	0.000	0.000	0.000

Second Sub-Hypothesis (H0.1.2): There is a significant positive correlation between the dimensions of intellectual capital separately in terms of its components and the dimensions of competitive strategies combined at the level of statistical significance (0.05).

In order to provide detailed indicators between each dimension of intellectual capital and its relation to competitive strategies according to the sub-hypotheses arising from the first main hypothesis, the relationship between each dimension of the dimensions of intellectual capital and competitive strategies was analyzed separately, And this is illustrated by the data in Table (4.16) And indicate the existence of significant correlation relations of statistical significance between human capital and competitive strategies, The coefficient of correlation (0.766) was a significant value, while the correlation coefficient of structural capital (0.772) is also significant value, The results of the analysis indicate the significance of the relative capital dimension and its relation to the competitive strategies. The correlation coefficient value (0.648) is a moral value, thus accepting the secondary assumptions arising from the first main hypothesis.

Table (4.16) shows that the relationship between the dimension of structural capital and competitiveness strategies is the strongest of the other dimensions of competitive strategies. We understand that the structural capital of hotels in question contributes more to the promotion of competitive strategies (less costly strategies, differentiation strategies, focus strategies).

Table (4.16): Correlation Coefficient between the Dimensions of Intellectual Capital Separately and the Dimensions of Competitive Strategies Combined
N = 87 P < 0.05

	Dependent Variable	Competitive Strategies	
		Z	
Independent Variable			
Intellectual Capital	W1	Correlation Value	0.766
	Human Capital	(P-Value)	0.000
	W2	Correlation Value	0.772
	Structural Capital	(P-Value)	0.000
	W3	Correlation Value	0.648
	Relational Capital	(P-Value)	0.000

Third Sub-Hypothesis (H0.1.3): There is a significant positive correlation between the dimensions of intellectual capital combined and the dimensions of competitive strategies separately in terms of its components at the level of statistical significance (0.05).

In order to give detailed indicators between the intellectual capital and the dimension of the dimensions of competitive strategies according to the sub-hypotheses arising from the first main hypothesis, the correlation relations between each dimension of the dimensions of competitive strategies were analyzed on the monopoly and intellectual capital combined.

This is illustrated by the data in Table (4.17) and indicates a significant correlation between the strategies of the lowest costs and intellectual capital. The coefficient of correlation (0.898) is a moral value, while the correlation coefficient for differentiation strategies (0.890).

The results of the analysis indicate that there is an adverse correlation between the concentration strategies and their relation to the intellectual capital. The correlation coefficient (-0.503) is a significant value, thus accepting the sub- Of the first main hypothesis.

Table (4.17) shows that the relationship between the first dimension of competitive strategies and capital is the strongest among the other dimensions of competitive strategies, and we understand that the intellectual capital of surveyed hotels contributes more to the promotion of competitiveness strategies in particular (less coast leadership strategies).

And affects more in how to reduce the cost of products and services and take into account the cost of distribution and advertising and advertising in the distribution and marketing of our products and services and also the experience of the staff contribute to reduce the cost of products and services provided to customers and strengthen.

Table (4.17): Correlation Coefficient between the Dimensions of Intellectual Capital Combined and the Dimensions of Competitive Strategies Separately
N=87 *P < 0.05

Independent variable		Dependent Variable	Competitive Strategies		
			Z1 Low-cost leadership strategy	Z2 Differentiation strategy	Z3 Focus strategy
Intellectual Capital	W	Correlation value	0.898	0.890	-0.503
		(p-value)	0.000	0.000	0.000

4.4.2. Analysis of the Effect of Study Variables

Analyzing the Influence of Intellectual Capital (W) On Competitive Strategies (Z) Combined

Represents the substance of this effect a test of the **Second Main Hypothesis (H0.2)**, which states (there is a significant influence of intellectual capital in the combined competitive strategies at a statistical significance level (0.05)).

It is clear from Table (4.18) that there is a significant effect of intellectual capital in the combined competitiveness strategies at a statistical significance level (0.05). This effect enhances the calculated value of (381,689), which is greater than their tabular value (3.96) The value of the coefficient (β_1) reached (0.673), which is very significant at the level of (0.05) and the coefficient of determination (R^2) of (0.681), that the amount (68%) of the changes in the competitive strategies in The organizations investigated are the result of changing one unit of intellectual capital, and (20%) of the changes are due to variables that did not fall into the model, thus accepting the second main hypothesis.

Or we can say that there is a significant effect on the dimensions of intellectual capital and dimensions of the competitive strategies combined. In other words, the dimensions of the intellectual capital are explained by 0.68% of the changes in the competitive strategies combined.

We can say there is a significant effect between the dimensions of intellectual capital and the dimensions of competitive strategies combined. In other words, the dimensions of intellectual capital are explained by (0.68) of changes in the combined competitive strategies.

Table (4.18): The Influence of Intellectual Capital on Competitive Strategies Combined
N=87 *P < 0.05

		Dependent Variable	Competitive Strategies							
			Z							
Independent variable	W	β_0	β_1	β_2	β_3	R2	D.F	F		p-value
								Calculated	Table	
Intellectual Capital	W	1.431	0.673	-	-	0.681	(1,85)	381.689	3.96	0.000

Influence Of Intellectual Capital Individually and Collectively In the First Dimension of Competitive Strategies (Z1) (Cost Leadership Strategy)

The effect of this effect is a test of the **First Sub-Hypothesis (H0.2.1)**, which states:

'There is a significant effect of the dimensions of intellectual capital individually and collectively on the first dimension of competitive strategies at a statistical significance level (0.05).

It is clear from the data in Table (4.19) that there is a significant effect of the first dimension of intellectual capital on the low-cost leadership strategy.

This effect increases the value of (F) calculated (19.678), which is larger than its tabular value (3.96) and the freedom of (1.85), and The value of the coefficient (β_1) reached (1.654), which is very significant at the level of (0.05) and the coefficient of determination (R²) of (0.188), and also a significant effect of the second dimension of intellectual capital on the low cost leadership strategy, And this effect reinforces the calculated F value (14.186), which is larger than its tabular value (3.96) and the freedom of (1.85). But the value of the coefficient (β_1) is (1.032), which is significant at (0.05) for determination (R²) is (0.143), and there is a significant effect of relational capital on low-cost leadership strategies, and this effect reinforces the calculated F value (904.723), which is larger than its tabular value (3.96) and the freedom of (1.85).

The value of the coefficient (β_1) was (0.877), which is significant at (0.05) and the coefficient of determination (R²) of (0.941), and the coefficient (94%) of the low-cost leadership strategies changes in the organizations investigated is the result of changing one unit of intellectual capital, and (6%) of the changes are due to variables that were not included in form.

In other words, relative capital accounts for 0.91% of the changes in low-cost leadership strategies. As for the percentage of the influence of the dimensions of intellectual capital, collectively on the first dimension of competitive strategies, Table (4.19) shows a significant correlation between the dimensions of the intellectual capital combined on the low-cost leadership strategies.

This effect enhances the calculated value of (F) calculated (298.745) which is larger than their tabular value (2.72), with a score of (3.83) and an R² (0.915), thus accepting the second sub-hypothesis of the second main hypothesis.

In another word that is, 91% of the changes that occur in the low-cost leadership strategies of the organizations investigated are the result of changing one unit of intellectual capital and (9%) of the changes are due to variables that did not fall within the model, thus accepting the first sub- Of the second main hypothesis.

In other words, there is a significant effect of intellectual capital dimensions alone on low-cost leadership strategies. The three dimensions of intellectual capital were significant and the explanatory ratio was (0.19), (0.14) and (0.91) respectively on the first dimension of the competitive strategies, where we note through the

analysis that the third dimension of the intellectual capital affect or Is explained by a higher percentage (94%) than the effects of the first dimension of competitive strategies. We also found that the three dimensions together are explained by (92%) of changes in the first dimension of competitive strategies.

Table (4.19): Influence Of Intellectual Capital Individually and Collectively In the First Dimension of Competitive Strategies N=87 *P < 0.05

		Dependent Variable	Competitive Strategies							
			Z1							
Independent Variable		β_0	β_1	β_2	β_3	R2	D.F	F		p-value
								Calculated	Table	
Intellectual Capital	W1	-2.404	1.654	-	-	0.188	(1,85)	19.678	3.96	0.000
	W2	-0.152	1.032	-	-	0.143	(1,85)	14.186	3.96	0.000
	W3	0.705	0.877	-	-	0.914	(1,85)	904.723	3.96	0.000
	w1,w2,w3	0.478	-0.069	0.126	0.869	0.915	(3,83)	298.745	2.72	0.000

Influence Of Intellectual Capital Individually and Collectively In the Second Dimension of Competitive Strategies (Z2) (Differentiation Strategy)

First Sub-Hypothesis (H0.2.2): There is a significant effect of the dimensions of intellectual capital individually and collectively on the second dimension of competitive strategies at a statistical significance level (0.05).

It is clear from the data in Table (4.20) that there is a significant effect of the first dimension of intellectual capital on the differentiation strategy. This effect increases the value of (F) calculated (29.059), which is larger than its tabular value (3.96) and the freedom of (1.85), and The value of the coefficient (β_1) reached (1.292), which is very significant at the level of (0.05) and the coefficient of determination (R2) of (0.255), and also a significant effect of the second dimension of intellectual capital on the differentiation strategy, And this effect reinforces the calculated F value (23.736), which is larger than its tabular value (3.96) and the freedom of (1.85). But the value of the coefficient (β_1) is (0.856), which is

significant at (0.05) for determination (R^2) is (0.218), and there is a significant effect of relational capital on differentiation strategies, and this effect reinforces the calculated F value (357.534), which is larger than its tabular value (3.96) and the freedom of (1.85). The value of the coefficient (β_1) was (0.553), which is significant at (0.05) and the coefficient of determination (R^2) of (0.808), and the coefficient (81%) of the differentiation changes in the organizations investigated is the result of changing one unit of intellectual capital, and (19%) of the changes are due to variables that were not included in form. In other words, relative capital accounts for 0.81% of the changes in differentiation strategies.

As for the percentage of the influence of the dimensions of intellectual capital, collectively on the second dimension of competitive strategies, Table (4.20) shows a significant correlation between the dimensions of the intellectual capital combined on the differentiation strategies.

This effect enhances the calculated value of (F) calculated (135.805) which is larger than their tabular value (2.72), with a score of (3.83) and an R^2 (0.831), In other word that is, (83%) of the changes that occur in the differentiation strategies of the organizations investigated are the result of changing one unit of intellectual capital and (17%) of the changes are due to variables that did not fall within the model, thus accepting the second sub-hypothesis of the second main hypothesis.

In other words, there is a significant effect of intellectual capital dimensions alone on differentiation strategies. The three dimensions of intellectual capital were significant and the explanatory ratio was (0.26), (0.20) and (0.80) respectively on the second dimension of the competitive strategies, where we note through the analysis that the third dimension of the intellectual capital affect or Is explained by a higher percentage (80%) than the effects of the second dimension of competitive strategies. We also found that the three dimensions together are explained by (83%) of changes in the second dimension of competitive strategies

Table (4.20): Influence Of Intellectual Capital Individually and Collectively In the Second Dimension of Competitive Strategies N=87 *P < 0.05

		Dependent Variable	Competitive Strategies							
			Z2							
Independent Variable		β_0	β_1	β_2	β_3	R2	D.F	F		p-value
								Calculated	Table	
Intellectual Capital	W1	-0.969	1.292	-	-	0.255	(1,85)	29.059	3.96	0.000
	W2	0.580	0.856	-	-	0.218	(1,85)	23.736	3.96	0.000
	W3	1.989	0.553	-	-	0.808	(1,85)	357.534	3.96	0.000
	w1,w2,w3	0.735	0.087	0.251	0.513	0.831	(3,83)	135.805	2.72	0.000

Influence Of Intellectual Capital Individually and Collectively In the Third Dimension of Competitive Strategies (Z3) (Focus Strategy)

The effect of this effect is a test of the **Third Sub-Hypothesis (H0.2.3)**, which states:

'There is a significant effect of the dimensions of intellectual capital individually and collectively on the third dimension of competitive strategies at a statistical significance level (0.05).

It is clear from the data in Table (4.21) that there is no significant effect of the first dimension of intellectual capital on the concentration strategy. This effect enhances the calculated value of (1.306), which is less than the tabular value (3.96), and there is also no significant effect of the second dimension of intellectual capital on the concentration strategy. This effect increases the calculated value of F (3.805), which is less than the tabular value (3.96) and the freedom levels (1.85).

A significant effect of the relational capital on the concentration strategies is achieved. This effect enhances the calculated value of (119.325) F, which is greater than its tabular value (3.96) and the freedom values (1.85). The value of the coefficient (β_1) was (-0.731), which is significant at the level of (0.05) and the

coefficient of determination (R^2) of (0.584), that means, the amount (59%) of the changes that occur in the concentration strategies in the organizations is As a result of changing one unit of intellectual capital, And that (41%) of the changes are due to variables that did not fall within the model. In other words, relative capital is explained by 59% of changes in concentration strategies.

Either by the influence of the dimensions of intellectual capital collectively or collectively on the concentration strategies, Table (4.21) shows that there is a significant correlation between the dimensions of the intellectual capital combined on the concentration strategies.

This effect increases the calculated value of (236.162), which is greater than the tabular value (2.72) and the freedom (3.83) And the coefficient of determination (R^2) is (0.895), that is, the amount of (89%) of the changes that occur in the concentration strategies in the organizations investigated is the result of changing one unit of intellectual capital, and that (11%) of the changes due to variables that Did not fit into the model, thus accepting the first sub-hypothesis of the second main hypothesis.

In other words, through the analysis of influence, there is not a significant effect between the first and second dimensions of intellectual capital with concentration strategies. Where there is no effect, because the value of p-value is greater than (0.05), except the third dimension of intellectual capital, where it is explained by (0.584) of the changes in the third dimension of competitive strategies.

We also found that the dimensions of intellectual capital combined influence or explain 90% of changes in the third dimension of competitive strategies.

Table (4.21): Influence Of Intellectual Capital Individually and Collectively In the Third Dimension of Competitive Strategies N=87 *P < 0.05

		Dependent Variable	Competitive Strategies							
			Z3							
Independent Variable		β_0	β_1	β_2	β_3	R2	D.F	F		p-value
								Calculated	Table	
Intellectual Capital	W1	2.151	0.489	-	-	0.015	(1,85)	1.306	3.96	0.000
	W2	1.613	0.589	-	-	0.043	(1,85)	3.805	3.96	0.000
	W3	7.048	-0.731	-	-	0.584	(1,85)	119.325	3.96	0.000
	w1,w2,w3	-1.099	-0.983	1.250	0.977	0.895	(3,83)	236.162	2.72	0.000

CONCLUSIONS AND RECOMMENDATIONS

The study offered a systematic attempt at diagnosing and analyzing a set of key variables and Subcommittee as contained in the scheme of study. And based on the results, the current chapter displays the main conclusions and proposals made by the study and recommendations for future studies and through two sections:-

1. Conclusions

This section reviews research findings based on theoretical and field results which, represent a basic foundation to develop and formulate proposals and by testing hypotheses that have been put in the study as follows:

1. Descriptive analysis results demonstrated that the vast majority of answers respondents tend to agree on the importance of intellectual capital statements contents and competitive strategies.
2. The present study administered components of intellectual capital as the pioneers of human capital, structural capital and relational capital as well as samples and special gauges measuring and managing intellectual capital.
3. The results of the descriptive analysis revealed that the vast majority of respondents support that the management of the surveyed hotels takes into consideration the customer and the competitors.
4. Researched hotels have the ability to meet external challenges by competitors and their competitive strategies.
5. The correlation analysis results show that there is a significant relationship between intellectual capital and competitive strategies.

6. The constant change and complexity of the organizations' environment dictate that they are accompanied by the management of intellectual capital.
7. The most important challenge facing the management of organizations lies in the difficulties that hinder the process of measuring intellectual capital and finding accurate quantitative measures to measure them and thus their implications for managing and dealing with them in effective ways.
8. The study indicates that there is a significant positive correlation between each dimension of intellectual capital and cost leadership strategies.
9. The study showed a significant positive correlation between each dimension of intellectual capital and differentiation strategies.
10. Research has shown that there is no significant positive correlation between human capital and concentration strategies.
11. There is no significant positive correlation between structural capital and concentration strategies.
12. The results showed a significant positive correlation between the relative capital and the concentration strategies
13. There is a significant positive correlation between intellectual capital alone and combined and competitive strategies combined.
14. It is concluded by the respondents' opinions that managers in the surveyed hotels constantly present new ideas and opinions and discuss them in meetings. They also implement hotel management systems that help to develop their organizational structure continuously in a manner consistent with the competitive environment.
15. He concluded that the hotels in question have wide and wide distribution channels and work to maintain and expand them quantitatively and continuously and This indicates that managers are working to create complete customer data and interest in interconnect capital.
16. The results of the study and analysis indicate that the managers in the hotels surveyed depend on the low maintenance costs of machines and electronic devices compared to other hotels. And tries to reduce the prices of services as a means to achieve excellence in the market, the hotels seek

to provide products and services that have never been produced by competitors and also seeks to excel in the provision of electronic services to customers.

17. Respondents' responses show that the managers of the surveyed hotels seek to focus on current and prospective customers.
18. The results of the analysis showed a significant effect of the dimensions of intellectual capital individually and collectively on less expensive strategies.
19. There is a significant effect of the dimensions of intellectual capital individually and collectively on the strategies of differentiation.
20. There is no significant effect of human capital and structural capital on concentration strategies.
21. The results showed a significant effect of relative capital on concentration strategies.
22. The research indicates that there is a significant effect of the intellectual capital dimensions combined on the concentration strategies.
23. The results showed a significant effect of intellectual capital in competitive strategies.

2. Proposals and Recommendations for Future Studies

This study deals with the most important proposals that emerged from the study. Based on the conclusions reached in the present study, a number of proposals and recommendations can be developed for future studies.

1. Increase interest in understanding the customer as it is the most important element of the hotels investigated.
2. The need to maintain high levels of intellectual capital and its components, as it exceeds the capital of material in the modern era, and work to attract managers and cadres competent in the field of tourism with the competence and skill and talent to work within hotels and employment and increase investment in building competitive strategies.

3. The hotels operating in Erbil city should take care of the intellectual capital industry and develop the available resources through sending the employees who have the ability and efficiency in scientific courses and missions and participate in scientific conferences in the field of tourism.
4. Continue to maintain managers with high skills and accumulated experience and the development of plans and future programs to activate the role of human capital, Represented by managers and tourism cadres in a way that makes them more effective, In order to prepare them to respond to the pressures imposed by the nature of work within the hotels.
5. To strengthen the strengthening of relations with customers in order to achieve the desired goals.
6. The need to care for the external environment, especially competitors as a threat to hotels and an obstacle to development and progress.
7. Increasing the support of the government in the current stage of the hotel organizations to be able to cope with changes in the region and to overcome foreign competition.
8. Restructuring hotels of policies, procedures, and services as a sustainable strategy as the external environment is characterized by continuous changes and fluctuations, especially for the time being.
9. Building a database of (customers, competitors) for the purpose of knowledge and keep abreast of developments in the hotel environment.
10. More attention to the suggestions and complaints of customers and take into account in the provision of hotel services, because this has a key role in the promotion of competitive strategies, and thus satisfy their wishes and satisfaction, and improve the reputation of the hotel.
11. Today, contemporary organizations, especially hotels, have to define the concept of competitive strategies and their importance. In particular, hotels those move without a clear strategy and adopt policies that are not characterized by the initiative in a climate of frequent hotel mergers. These hotels will retain their existing customers.
12. Conduct the same study in other organizations operating in the city of Erbil.
13. The study recommends looking for variables other than the relevant independent variables in the interpretation of dependent variables.

14. Maintaining the support and raising the efficiency of the relative capital by supporting and enhancing the interaction with the beneficiaries and providing them with the greatest amount of information and attention to the achievement and loyalty of the beneficiaries, through the humanitarian treatment of the services provided to them as well as the evaluation of managers based on the quality of services they provide to the beneficiary and Satisfaction and not on the number of beneficiaries served.
15. The interest of organizations in finding practical and scientific foundations for assessing their intangible intellectual resources so as to facilitate their effective management.
16. The management of organizations recommends the importance of dealing with their intellectual capital and competitive strategies in all its forms in order to increase the understanding of these new concepts.

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APPENDICES



T.C

**BİNGÖL UNIVERSITY
SOCIAL SCIENCES INSTITUTE
BUSINESS ADMINISTRATION DEPARTMENT**

**THE RELATIONSHIP OF INTELLECTUAL CAPITAL
TO THE PROMOTION OF COMPETITIVE
STRATEGIES**

**A RESEARCH OF THE VIEWS OF MANAGERS IN THE
ERBIL CITY HOTELS**

QUESTIONNAIRES

**ALI ABDULLAH AHMED
161203145**

MASTER THESIS

**SUPERVISOR
Prof. Dr. Muammer ERDOĞAN**

BİNGÖL – 2018

APPENDIX 1: List of Questionnaire Form

Dear Sir / Madam Respondent..... Good greeting

The form in your grasp is a piece of the necessities of setting up the investigation entitled 'The Relationship of Intellectual Capital to the promotion of Competitive Strategies', a systematic investigation of the perspectives of chiefs in an example of High-end Hotels in Erbil city and given your skill and logical capacity and having the capacity to manage sections of This poll, as your support in the introduction of the genuine picture positively affects the yield of this examination at the level required and add to getting exact outcomes to upgrade the accomplishment of the destinations of the examination, so please thank you by picking the appropriate response you think reasonable for each inquiry. We might want to illuminate you that the aftereffects of the appropriate responses will show up as factual gatherings that have nothing to do with your kin, your hotel or your activity and that these answers are utilized only for logical and scientific study purposes.

(Thankful for your good response and wish you the best of luck and accept us very respect and appreciation)

General Notes:

- The researchers hope your person to read all the phrases first, and then start marking each of them within the answer and to expresses your exact position.
- Please do not leave any question without answering, as this means that the form is not valid for analysis.
- Each paragraph has (5) alternatives ranging from (strongly agree, agree, undecided, disagree, and strongly disagree), please kindly mark (✓) in front of the paragraph you see appropriate.

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First: General Information about Respondent

Please tick () in the box as appropriate for your situation

1-Gender: 1. Male 2. Female

2-Age: (21-30) (31-40) (41-50) (more than 50)

3 - Number of years working in hotels: -

(5 years and below)

(6-10)

(11-15)

(16-20)

(More than 20 years)

4 - Academic specialization:

(Hotel and Tourism)

(Administrative)

(Information Technology)

(Geometric)

(Financial and Accounting)

5- Number of touristic courses:

(I did not participate)

(One training course)

(Two training sessions)

(Three training courses)

(More than three training courses)

Second: Questions Related To the Study Variables

1-: First Variable (Independent Variable): Intellectual Capital (X)

A range of variables, such as regulatory processes, technology, exclusive privileges, employee skills, and information about customers, suppliers, and stakeholders in the organization.

A: Human Capital: - The employees of hotels and those who use their skills and abilities to provide a benefit to the hotel, which are the skills, expertise, and capabilities of individuals, which collectively constitute the knowledge of the individual.

Q	Statements	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
1	Taking into consideration the suggestions and opinions of those working in business development					
2	The hotel staff has numerous experience and abilities in their business					
3	The skills of the employees are consistent with the nature of the work assigned to them					
4	Information laborers share the aptitudes of more seasoned specialists					
5	Hotel administration apportions a particular spending plan for the advancement of staff and furnishes them with the required aptitudes and experience					
6	The staff at the hotel have the valor to do innovative work					
7	Hotel staff can adjust to work weights					
8	The hotel maintains the accumulated experience in order to continuously develop the skills of its employees					

B: Structural Capital: It represents the equipment, equipment and technical and cognitive means that support the productivity of working personnel and help them to do what is required of them efficiently and effectively.

Q	Statements	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
1	The hotel's administration frameworks help to hold and pull in skill and knowledge					
2	Hotels have a flexible organizational structure to improve the relationship with and between customers and suppliers on a continuous basis commensurate with the competitive environment					
3	Hotel policies facilitate and facilitate efficient and efficient operations					
4	The performance of the hotel's management processes is compared with similar operations in other hotels in order to improve its business					
5	The hotel culture is helpful and convenient for those working in their fields of business					
6	The Hotel gives a reasonable and refined motivating force and the reward system based on functionality					
7	The hotel develops and reorganizes itself continuously to suit environmental and competitive changes					
8	There is a continuous advancement of the hotel's administrative procedures to make it exceptional					

C: Relational Capital: It reflects the nature of the relationships that bind the organization with its customers and suppliers or any other party that helps in developing and transforming the idea into a product or service.

Q	Statements	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
1	The administration of the hotel efforts to improve cooperation with clients and furnish them with as much data, administrations, and interchanges as conceivable to guarantee the appropriate administration					
2	The hotel has relatively complete customer data (suppliers and customers) and is constantly updated					
3	The hotel has a strategic alliance with different hotels to finish its business					
4	The hotel has a wide variety of distribution channels					
5	The hotel is working to create added market value through transactions and alliances with other hotels					
6	The vast majority of the hotel's visitors are satisfied with the services gave the hotel					
7	The hotel provides its permanent customers with additional benefits that distinguish them from ordinary customers					
8	Customers increasingly choose the hotel's new services compared to other hotel customers					

2 – Second Variable (Dependent Variable): Competitive Strategies (Y)

The way organizations compete more effectively to strengthen their position in the market.

A: Cost Leadership Strategy - A complete set of procedures designed to produce or deliver products at the lowest cost, compared with competing organizations, while providing acceptable specifications for the product to the customers.

Q	Statements	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
1	One of the study and development goals of the hotel is how to reduce the costs of products and services					
2	The hotel seeks to maintain effective cost reduction of products and services provided to customers					
3	The hotel takes into account the costs of distribution, advertising and advertising in the distribution and marketing of our products and services					
4	The hotel is keen to reduce the cost of providing services to customers.					
5	The cost of maintenance of machinery and electronic equipment in the hotel is low compared to other hotels					

B: Differentiation Strategy: - This strategy is to provide a product and service distinct compared to competitors and it means the formation of something that recognizes in each industry as something unique and unique.

Q	Statements	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
1	- The hotel strives to provide exceptional services that have never been produced and offered by competitors					
2	The hotel supports R & D activity to develop its products and products or offer new products and services compared to competing hotels					
3	The hotel uses modern technologies to provide services					
4	The hotel aims to attract individuals with academic qualifications and practical competence					
5	The hotel strives to excel in providing e-services to customers.					

C: Focus Strategy: It is to build a competitive advantage in a certain part, not all, where it achieves a higher efficiency in the performance of the organization. It focuses on a particular group of customers or on a particular geographic market or geographical area. Consumer class, study and produce a particular product of their own.

Q	Statements	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
1	The hotel can meet all customer needs through excellence and focus on its products and services.					
2	The hotel follows a new approach in the process of controlling the quality of products and services.					
3	The hotel means efficient production process to reduce the cost of products and services provided to customers.					
4	The hotel focuses on a specific market segment to deliver quality products and services.					
5	The hotel seeks to focus on existing and prospective customers.					

APPENDIX 2:

CURRICULUM VITAE

Name & Surname: Ali Abdullah Ahmed

Date and Place of Birth: 01/07/1980-Erbil-Iraq.

Nationality: Iraqi.



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Education Level:

- Bachelor's Degree: 2003, University of Salahaddin- College of Administration & Economics.
- Master's Degree: 2018, Bingol University, Graduate School of Social Science, Business Administration Department.

Work Experience:

- A Researcher at the College Of Administration & Economics, Erbil.

Soft Skills:

(Teamwork, Solving Problems, Making Decisions, Communication, Time Management, and Leadership)