

## **Review of the Relationship Between Organization's Sobriety and Gaining Competitiveness Advantage in Elementary Schools**

**Salam Abduljaleel Alramdhan**  
**Lecturer/ University of Mazandaran**  
**s.alamdhan207@umail.umz.ac.ir**

### **Abstract:**

The present study is descriptive-survey in terms of data collection method. A researcher made questionnaire in the form of Likert five-choice questions was used to collect data. The statistical society of the present study is made from some teachers and principals of public and private elementary schools in Baghdad with a total of numbers of (350) people. Based on Morgan's table, a sample of (188) people in the study was selected using a simple random method to participate and answer the questionnaires. Descriptive and inferential statistics (confirmatory factor analysis and Friedman tests) were used to analyze the data. Based on the research results, there is a positive and significant relation between the two variables of competitive advantage and organization's sobriety. The research results show that the independent variable is able to explain and change the independent variable by (0.8). Also, according to the research results, in the competitive advantage section, the variables of social responsibility, resource management, distinction strategy and cost leadership strategy have the first to fourth ranks, respectively, and in the section of organization's sobriety, activity-based management variables, and key performance indicators, total quality management, balanced scorecard and benchmark were ranked first to fifth. Finally, in order to make better use of organization's sobriety to gain a competitive advantage, it seems necessary to review the management structure of private elementary schools.

**Key words:( Competitive advantage, organization's sobriety, Management accounting techniques, Private elementary schools).**

## مراجعة العلاقة بين رصانة المنظمة واكتساب ميزة التنافسية في المدارس الابتدائية

سلام عبد الجليل الرمضان

محاضر / جامعة مازندران

s.alramdhan207@umail.umz.ac.ir

### الملخص:

الدراسة الحالية عبارة عن مسح وصفي من حيث طريقة جمع البيانات. قام أحد الباحثين بعمل استبيان على شكل أسئلة ليكرت ذات الخمسة خيارات لجمع البيانات. يتكون المجتمع الإحصائي لهذه الدراسة من بعض معلمي ومديري المدارس الابتدائية الحكومية والخاصة في بغداد وعددهم الإجمالي (٣٥٠) فرداً. بناءً على جدول مورغان ، تم اختيار عينة من (١٨٨) شخصاً في الدراسة باستخدام طريقة عشوائية بسيطة للمشاركة والإجابة على الاستبيانات. تم استخدام الإحصاء الوصفي والاستنتاجي (تحليل العوامل التوكيدية واختبارات فريدمان) لتحليل البيانات. بناءً على نتائج البحث ، هناك علاقة إيجابية وذات دلالة بين متغيري الميزة التنافسية ورصانة المنظمة. أظهرت نتائج البحث أن المتغير المستقل قادر على شرح وتغيير المتغير المستقل بمقدار (٠.٨). أيضاً ، وفقاً لنتائج البحث ، في قسم الميزة التنافسية ، فإن متغيرات المسؤولية الاجتماعية وإدارة الموارد واستراتيجية التميز واستراتيجية قيادة التكلفة لها المرتبة الأولى إلى الرابعة ، على التوالي ، وفي قسم الرصانة في المنظمة ، والإدارة القائمة على النشاط تم تصنيف المتغيرات ومؤشرات الأداء الرئيسية وإدارة الجودة الشاملة وبطاقة الأداء المتوازن والمعياري من الأول إلى الخامس. أخيراً ، من أجل الاستفادة بشكل أفضل من رصانة المنظمة للحصول على ميزة تنافسية ، يبدو من الضروري مراجعة الهيكل الإداري للمدارس الابتدائية الخاصة.

الكلمات المفتاحية: (الميزة التنافسية ، رصانة المنظمة ، تقنيات المحاسبة الإدارية ، المدارس الابتدائية الخاصة).

### Introduction:

For education officials in many countries, the efficiency of the education system is of particular importance. In this regard, in recent years, the Ministry of Education of Iraq has tried to provide privatization of public schools in the form of titles such as non-profit by granting licenses to some organizations and individuals. It is also possible to run some publicly funded schools as a board of trustees (private). Public sector reform is considered effective when it is based on characteristics such as efficiency, selection, competition and accountability (Guthrie 2003, and Tooley). By diversifying schools despite providing a competitive environment,

students' progress can be witnessed. The intellectual base for such an argument is that as parental choice increases, so does the demand for high quality schools increases, so the demand for low-quality schools decreases. Therefore, low-quality schools will have to take steps to improve their performance in order to continue their activities (Wikstrom, 2005).

In according to the above and the approval of the laws supporting private schools, the arrangements for private sector investment in the education sector are provided and thus the possibility of competition between public and Private schools are possible.

But in contrast, private and public schools mistakenly believe that a steady increase in tuition can be the most important factor in gaining a competitive advantage. So that, some private schools are trying to increase tuition in various ways and make the impression in parents that more tuition can lead to more facilities and thus better quality of education. The steady increase in tuition shows that schools are unaware of the capacity of accounting management techniques to gain a competitive advantage. According to statistics, about (10%) of students the country attends private schools (Ghadami, 2018), which is expected to increase in the future years. It may be argued, however, that more tuition can lead more facilities and, consequently, better education, but in return, it can be argued that higher tuition reduces the tendency to use accounting management techniques to support the sobriety of the organization. Through cost management, these techniques can play an important role in attracting prone students in poorer families who cannot afford the high tuition. In addition, many Elementary school principals believe that educational excellence can be one of the ways to attract more students. However, elementary schools are evaluated

based on A set of preliminary tests, it has caused them to hold reinforcement courses in the form of entrance test classes in order to maintain their position (Fathi, 2017). That the non-governmental and somehow governmental schools use increasing tuition to compete. High tuition put extra strain on families. also, some public schools even gain high tuition fees from their students despite government funding (such as donations made). According to the law about the establishment of private schools, the management of the school is the responsibility of the founding board. Although the founding board is responsible for overseeing and controlling the actions of managers, but in belief of et al Larcker (2007) the founding board is not able to identify organizational consequences on time and correctly. Sustainable competitive advantage can be considered as one of the organizational consequences of elementary schools. In this study, the responsibility of monitoring the performance of principals in achieving competitive advantage in the private schools is the responsibility of the founding board and in special schools it is the responsibility of the trustee's board.

In general, the accounting profession along with management leadership style can play an important role in improving the education system, especially in competitive environments. The purpose of this study is to answer the following question: What is the role of accounting management techniques in gaining a competitive advantage in discreet primary schools?

Of course, it is important to be able to determine whether the techniques of accounting management (along with other techniques) can help elementary schools better explain the reasons for their failure to gain a competitive advantage?

A better understanding of the role of accounting management in elementary schools may be due to the fact that (Durand, 2003)

believes so far, elementary school principals have neglected to use accounting management as a powerful approach to gaining a competitive advantage. Accounting management techniques are expected to be able to help elementary schools gain or maintain a competitive advantage. This can be achieved by considering the basic tenets of modern public administration identified by Hood (1991). These indicators include: delegating financial authority to service providers, standards and specific performance metrics (performance indicators), more emphasis on output control, increasing accountability of service providers, creating a more competitive environment in the education sector, emphasizing on discipline and more resource savings, emphasis on private sector management styles in the education sector. According to competitive education sector, the use of concepts such as market discipline and superior business practices in school management seems necessary (Tooley and Guthrie, 2003).

The next sections of the article are: the second section of the research literature, the section of research methodology, the fourth section of research findings and the fifth section of conclusions and suggestions.

#### Research literature:

The concept of competitive advantage:

A review of the existing literature reveals that a clear and comprehensive definition of competitive advantage has not been provided so far (2013, et al Sigalas). According to the research's results (2013, Economou Pekka and Sigalas) there are several meanings of competitive advantage that can be divided into two general categories (1) in terms of performance and (2) in terms of resources or indicators that create it.

In general, competitive advantage means an organization's unique position against its competitors, which is developed through the resource development model. According to this; competitive advantage includes things that an organization is able to do, but competing organizations are not able to do, which leads to more demand or lower costs for the organization (Ranjith 2016). It also means, the ability of the organization to achieve the needs of the consumer, or the value that he wishes to obtain from the product, such as high quality (Mohamed, 2009).

In the service sector, the dimensions of competitive advantage are mainly focused on human resources. Competitive advantage because elementary schools provide services to different segments of society (students) they can be in the form of following strategies such as distinction (provide better services than other competitors) and cost leadership (providing services at a lower cost than competitors) and considering resource management indicators and social responsibility should become highlighted. This view is compatible with competitive priorities (Cost, flexibility, quality, presentation) of (Lewis and Boyer 2002).

Distinction strategy:

In the distinction strategy, organizations seek to attract and retain those customers who are applying for benefits beyond the usual benefits and are willing to pay more to gain more benefits.

In other words, according to the distinction strategy, an organization must offer a product or service that is unique in its field of activity. It may be unique in design, brand image, technology, features and capabilities, customer service, sales network or network distribution or other dimensions (Barigozzia & Ma, 2018).

The distinction strategy increases customer loyalty to the brand or product and makes them less sensitive to price. Also in the distinction strategy, the organization has more flexibility in terms of supply and therefore can easily increase its profit margin. This situation can reduce the excessive pressure to reduce the prices (Semuel, Siagian, & Octavia, 2017).

Cost leadership strategy:

cost leadership is one of the most common competitive strategies in the business environment. Cost leadership means producing products and services at the lowest possible cost (Sarkar, 2017).

In cost leadership strategy, quality reduction is not considered at all. Cost leadership strategy is a way to gain a competitive advantage. In cost leadership strategy, items such as: use of production scale, standardization, good purchasing strategy, production of high standard products and use of advanced technologies are considered (Mura & Micheli, 2017).

Resource management:

One of the important issues that should be considered by the managers of educational institutions is resource management (assets). One of the aspects of resource management is physical asset management. The purpose of managing physical assets is to increase return on investment and profitability, as well as to maintain and sustain investment and reduce environmental and social consequences (Alhazmi, 2018).

Human resources are another aspect of resource management. Human resources can be defined as the people who worked in an organization and maintained the organization. As an organization strives to create a competitive advantage, the human resources of any organization play an important role in gaining that

competitive advantage for the organization. Maximizing employee productivity and protecting them is one of the main tasks of any organization (Sanchez-Gonzalez, Suarez-Gonzalez, & Gonzalez-Benito, 2018).

**Social responsibility:**

social responsibility means the transparency of the activities of organizations based on moral values, compliance with legal requirements, respect for individuals, organizations and the environment, as well as sensitivity to social issues, trans-social issues and in principle it is comprehensive and integrated value creation (Roofe, 2018).

Through respect for corporate social responsibility in addition to acquisition profit, they accept responsibility for the effects and consequences of their activities on all stakeholders. Social responsibility consists of all aspects of corporate governance of an organization. Also, recommendations on in particular, it shows how organizations conduct their activities in an ethical manner and consider the impact of the economic, environmental and social aspects of human rights. Social responsibility despite encouraging the organization to maximize profits simultaneously pays attention to the interests of stakeholders and the expediency of society (Rodrigues & Borges, 2015).

**Accounting management techniques and competitive advantage:**

However, according to the results of research Guthrie and Tooley (2007) there is little relation between improving the quality of education and financial supervision, but according to the results of other studies such as Iyengar 2007 techniques between Jones and George (2010), Coulter (2010) and Horngren et al (2009), there is a positive relationship between accounting management and competitive advantage.

According to Coulter's belief (2010) competitive advantage is achieved when the market and customers are willing to use a product or service of an institution. New accounting management techniques have capacity required to help organizations in identifying and implement the required competitive strategies to strengthen the sobriety of institutions in general.

Similarly, it seems necessary to use a defensive strategy for the education sector where the services provided by different educational units are almost the same. The main goal of the defensive strategy is to continuously improve the efficiency of operations in order to maintain and improve the position of the organization compared to competitors (Coulter, 2010).

Also in the defensive strategy, the vision and goals are clear and all employees are seriously trying to achieve them in order to gain a competitive advantage. Therefore, in order to gain competitive advantage, elementary schools must be able to adequately defend their prospects and goals against other competitors. Of course, competitive advantage can be achieved to a large extent through the application of cost leadership strategy and build her strong sobriety.

An organization that's trying to use a cost-leadership strategy to somehow reduce its costs compared to competitors (Jones and George, 2010). In result schools which are able to compete with completers can have more students and also earn more income and credit.

According to et al Horngren's belief (2009), customer profitability analysis can adequately report and analyze earned revenue and incurred costs. New accounting management techniques can be

effective in realizing and analyzing incomes from different groups of students in order to identify the most beneficial ones.

In today's challenging and competitive environment, organizations are trying to meet the needs of customers to the maximum extent possible by accurately predicting them. Satisfied customers can usually be a good source of free advertising for any organization. The main demand of customers is to establish a balance between quality and price of products or services (Iyengar, 2007).

In fact, school services should be appropriate to student's needs. Accounting management techniques have been described in this research as one of the most important factors of corporate sobriety, as mentioned below.

**Benchmark:**

For saving costumers, interaction with suppliers, more employee's efficiency, competitive advantages improvement, organizations need identifying competitors, tools, and compare their performance in different areas of work. Various strategies have been introduced for the survival and continuity of organizations. One of these strategies is to understand the market and the way other organizations operate, as well as to emulate their behavior.

Organizations that put analytical strategy at the forefront of their survival, they see benchmarking (optimization) as one of the most effective ways to continuously improve and position themselves in the business environment (Hilliard & Priede, 2018).

Benchmarking is a continuous and systematic process to identify, analyze and implement the best actions that can lead to provide performance improvement for organizations. In other words, benchmarking is a systematic way by which organizations can

measure and correct their activities based on the best available situation (Khanna & Raj, 2018.)

Activity-based management:

based on costing thinking or activity-based management; the programs, products, and services produced are not directly consumers of resources, but consumers of activities. Therefore, in this method activity in the issue of costing is emphasized because activity is the main stimulant of cost (Allain & Laurin, 2018).

Also, activity-based management approach is a systematic approach that focuses on strategic issues such as profitability, customers, value-added activities, and cost-effectiveness incentives allows redesign of business processes.

Balanced scorecard:

A balanced scorecard is not only a comprehensive method of measurement for performance, but also a management system with a strategic approach. In this method, despite of the performance of an organization, also three other aspects (like, customers, internal processes of business, learning and growth are evaluated (Brui, 2018).

This method allows the organization to include intangible assets in the valuation model; by recognizing, monitoring and controlling the quality of intangible assets; if necessary, take action to repair weaknesses and compensate for shortcomings (Hamid, 2108).

Total quality management:

total quality management is a method of continuing improvement of quality products and services through the participation of all levels and tasks of the organization (Bajaj, Garg & Sethi 2018). Total quality management is based on the following four principles, to ensure the quality of education: (1) Adapting to

requirements by establishing a defined, clear and coordinated concept of quality. (2) Describe a quality achievement system to prevent errors from occurring by setting standards for good performance. (3) Prevent errors from occurring by ensuring correct performance the first time. (4) Evaluation of quality through accurate measurement based on objective, qualitative and quantitative criteria (Alramdhan, 2016).

Key performance indicators:

key performance indicators are a method for measuring the achievement of a strategic unit's strategic goals. Without measuring and reviewing key performance indicators, organizations won't be able to get proper feedback from their performance (Amzat, 2017).

Organizations by using key performance indicators, can identify specific goals, as well as appropriate strategies for evaluating them. Also, it makes this possible providing organizations with the opportunity to achieve a good picture of their performance.

Research approach:

The approach of the present study is descriptive-analytical and correlational. The statistical society of the study includes the views of teachers and principals of some public and private elementary schools in Baghdad Governorate, (350) people due to the limitations of the researcher, Morgan table has been used and according to the specified value of the table, the questionnaires distributed randomly among (188) of these individuals.

The research period is December, January and February of (2021). The present research tool has developed two researcher-made questionnaires, the first one for measuring competitive advantage including four main components of research in (17) items, and the

second for measuring the variables of accounting techniques in (5) main components which have been developed in (16) items.

The validity of the questionnaires was confirmed by the relevant experts and for the reliability of the questionnaires, Cronbach's alpha test was used, the results of which were as follows in two tables 1 and 2 are observed. SPSS and Lisrel software were used to analyze the research data using confirmatory factor analysis tests, Friedman, etc.

Reliability: Cronbach's alpha coefficient method was used to testing the internal consistency of items, the results of which are divided into two tables.

Table (1)

Internal consistency coefficients of the research questionnaires

Indicators	Number of items	Cronbach's alpha coefficient
Distinction strategy	4	0.710
Cost leadership strategy	4	0.766
Resources management	4	0.637
Social responsibility	5	0.726
Entire questionnaire	17	0.95

Table (2)

Internal consistency coefficients of the research questionnaires

Indicators	Number of items	Cronbach's alpha coefficient
Benchmarking	3	0.700
Costing goal based	3	0.766
Balanced scorecard	4	0.775

Total quality management	3	0.762
Performance key indicators	3	0.689
Entire questionnaire	16	0.840

As can be seen, the coefficients related to the components and total items of the scale used were at a satisfactory level (above 0.7), which indicate the similarity of the items in the questionnaire. The (32) questions of these two questionnaires included (9) components, distinction strategy, cost leadership strategy, resource management, social responsibility, benchmarking, goal-based management or costing, balanced scorecard, total quality management and key performance indicators. The following diagrams and table (5) show the results of the confirmatory factor model analysis of these two questionnaires.

Hypothesis 1: The components identified in the theoretical model of the research

Before doing the factor analysis, Kaiser Mir Alkin (KMO) and Bartlett test values were tested to ensure sampling adequacy and data adequacy. In Table 3 and 4, the results of Kaiser Mir Alkin test and Bartlett test are presented separately for two forms:

Table (3)  
Kaiser Mir Alkin and Barlet test of research used value  
(competitive advantage form):

Sampling Adequacy indicators	Kaiser Mir Alkin	0.629
Kroit Barlet test	Amara Majdour khi do	599.146
	level of meaning	0.000

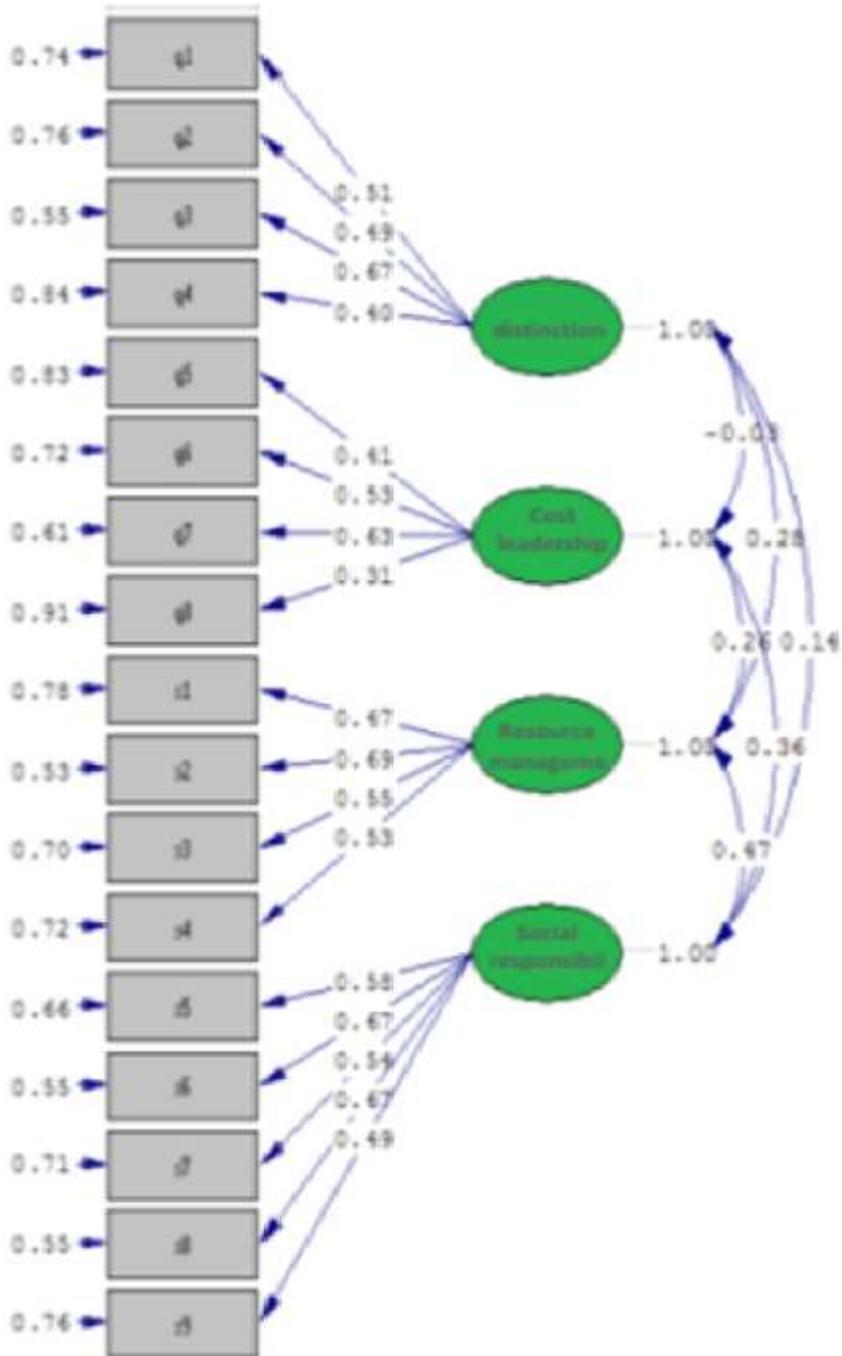
As shown in the table above, the (KMO) value is (0.629) between (0.5) and (0.7); therefore, the sample size is suitable for factor analysis. Also, the value of Bartlett test is significant at the level of (0.000). Accordingly, the necessary condition is provided for factor analysis.

Table (4)

Results of Kaiser Mir Alkin and Barlet test of research used value (accounting management technics form):

Sampling Adequacy indicators	Kaiser Mir Alkin	0.771
Kroit Barlet test	Amara Majdour khi do	1023.667
	level of meaning	0.000

As shown in the table above, the (KMO) value is (0.771) higher than (0.7); therefore, the sample size is suitable for factor analysis. Also, the amount of Bartlett test in Level (333/3) is significant. Accordingly, the necessary condition is provided for factor analysis.



Chi-Square=213.16, DF=113, p-value=0.00000, RMSEA=0.071

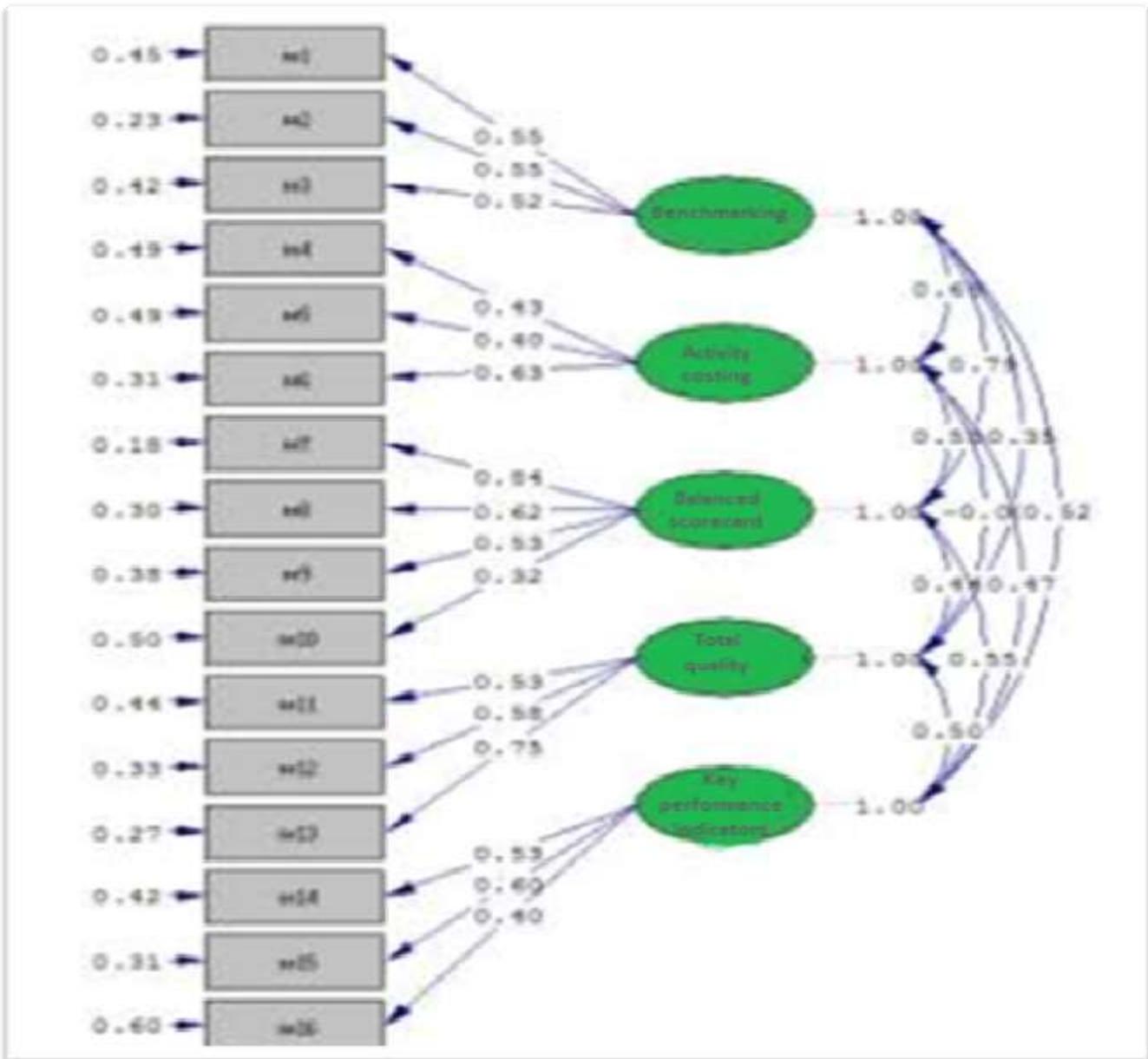
Chart 1. Variable factor's value "competitive advantage

Table (5)  
Results of confirmatory scale factor analysis "competitive advantage"

Row	Factor	Items	Load factor	Variance	T value
1	Distinction strategy	More Extracurricular activities	0.51	0.26	5.48
		Have high level and validity to parents	0.49	0.24	5.21
		More attractive and different services	0.67	0.45	6.73
		More students	0.40	0.16	4.27
2	Cost leadership strategy	School tries to use resources correctly	0.41	0.17	4.23
		Less tuition fees compare to other competitors	0.53	0.28	5.25
		the school tries to makes the costs to least	0.63	0.39	5.91
		School allows parents to pay tuition fees in installments	0.31	0.09	3.18
3	Resources management	Suitable level of facilities	0.47	0.22	5.48
		School employees and teachers are competent and competent	0.69	0.47	7.96
		Enough usage of information technology	0.55	0.30	6.39
		School has a modern and equipped library	0.53	0.28	6.16
4	Social responsibility	Teaching ethical principles to students is one of the school's top priorities	0.58	0.34	7.33

	Creating enough motivation for staff and teachers is one of the school's top priorities	0.67	0.45	8.62
	Educational standards are properly met at school	0.54	0.29	6.72
	School has strong consulting unit	0.67	0.45	8.65
	The place to participate in the required training courses is available for all teachers	0.49	0.24	6.06





Chi-Square=237.80, df=94, P-value=0.00000, RMSEA=0.093  
 Chart 2. Variable factor load values of management accounting techniques

Chart number (1) shows schools' competitive advantage in standard estimation mode. Estimation's results are a sign of suitable inductors. According to Liserl software's output  $\chi^2$  equals (213.16) which is (113) free space lower than (3). RMSEA limitation is (0.071). NFI, NNFI, RFI, IFI and CFI are evaluated higher than (90) percent that have suitable value. Also, T value is higher than (1.96). According to chart number 1 load factors of each research's questions can be seen. For trestle load factor of the first question shows (0.51) that states this question have the square of number (0.26) that has the ability to explain this variable in distinction dimension. The error value is (0.74).

Table (6)  
The results of confirmatory factor analysis of the scale  
"Accounting management techniques"

Row	Factor	Items	Load factor	Variance	T value
1	Benchmarking	Our school uses top schools as role models to improve its performance.	0.55	0.55	8.47
		Our school welcomes new ideas on improving affairs.	0.55	0.77	10.41
		Our school welcomes feedbacks.	0.52	0.58	8.39
2	Activity costing	Our school strives to identify all	0.43	0.58	6.37

		costly activities correctly.			
		Our school is trying to allocate costs correctly to cost centers.	0.40	0.51	5.94
		Our school strives to reduce costs by identifying and eliminating redundant activities.	0.63	0.51	9.02
3	Balanced scorecard	Our school strives to have a proper understanding of the wishes and needs of students.	0.84	0.82	14.12
		Our school strives to provide infrastructure for fulfilling the wishes and needs of students.	0.62	0.70	11.10
		Our school strives to achieve its goals by empowering its staff and teachers.	0.53	0.62	9.26

		Our school strives to provide its financial resources to parents and decision makers.	0.32	0.50	5.34
4	Total quality management	Our school encourages teachers to use new educational techniques.	0.53	0.56	8.20
		Our school encourages teachers to exchange knowledge and experience with other colleagues.	0.58	0.67	9.61
		In our school, the quality of education is more important than anything else.	0.75	0.74	11.20
5	Key performance indicators	For each of its goals, our school identifies key success factors.	0.53	0.58	7.74
		For all school staff and teachers, the realization of key success factors is important.	0.60	0.69	8.89

		In our school, success key factors have annual reopening in terms of efficiency.	0.40	0.40	5.49
--	--	--	------	------	------

Second hypothesis: there is a significant difference between ranking the most important components of the research in two competitive advantage and accounting techniques variable.

Table (7)

Freidman's test to prioritize the situation “competitive advantage in schools”

Row	Factor	Mean	Mean rate	rate
1	Distinction strategy	2.54	4.06	second
2	Cost leadership strategy	2.66	4.14	First
3	Resources management	2.54	4.06	Second
4	Social responsibility	2.25	4.01	third

Khi do value: 10.598 / free space: 3 / meaningful level:

Sig=0.014

Table (8) shows the prioritization of competitive advantage factors in schools, which are the factors from the point of view of managers and teachers, they have a significant loss and according to the results, the first rank of these factors was the cost leadership factor and the last rank was social responsibility (other results in table8).

Table (8)

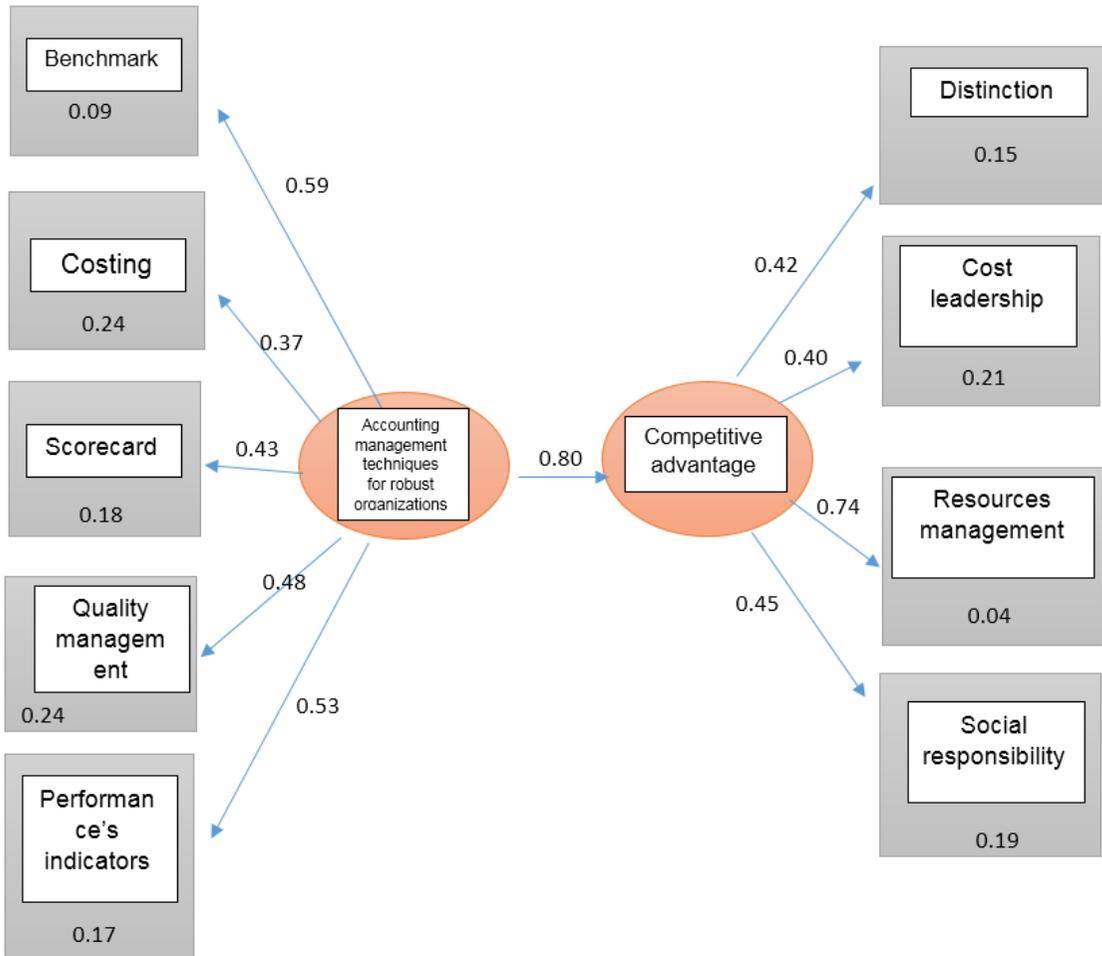
Freidman's test to prioritize the advantage situation “accounting management technics”

Row	Factor	Mean	Mean rate	rate
1	Distinction strategy	4.07	3.35	First
2	Costing activity based	4.23	2.67	Fifth
3	Balanced scorecard	4.00	3.31	Second
4	Total quality management	4.15	2.97	third
5	Key performance indicators	4.10	2.70	Fourth

Khi do value: 34.249 / free space: 4 / meaningful level:  
Sig=0.000

Table (8) shows prioritizing the factors of accounting management techniques in schools it results that these factors have significant problems from the view of managers and teachers and according to the results achieved in the first place of these factors, the factor of the benchmark, and in the last rank, the factor of costing activity based (other results in table 8).

Third hypothesis: a favorable and significant relationship between accounting management techniques and competitive advantage of schools.



Chi-Square=76.15, df=26, P-value=0.00000, RMSEA=0.104

Chart 3. Load factor variable values of accounting management techniques

As it is obvious from the above diagram, the relationship between two variables of competitive advantage as dependent variable and accounting management techniques for robust organizations as independent variable is positive and significant and this result indicates that independent variable of (0.8) can explain and change the dependent variable. Accordingly, the main model of

the research has been confirmed and the researcher describes the contribution of each of the main components of the research in the main variable.

The results of this review as it can be seen is in result of each of the research main value in the desired variable. It is clear that along with the two main differences of research together, each variable has subsets that have a significant and favorable impact on each other.

### Conclusion:

The purpose of this study is to review the relationship between the sobriety of the organization and the acquisition of competitive advantage in primary schools through the selection of appropriate competitive strategies. Five techniques have been selected to achieve the above objectives of the accounting department which are specifically designed for educational activities, and also among the competitive strategies, differentiation strategies and cost leadership along with resource management and social responsibility.

Based on the results of research accounting management techniques, they had a significant impact on gaining a competitive advantage in primary schools. Based on the results of the Friedman test of the above table, it is shown that in the competitive advantage section, the variables of social responsibility, resource management, differentiation strategy and cost leadership strategy have the first to fourth rank.

Also, in the accounting management techniques section, activity-based management variables, key performance indicators, total quality management, balanced scorecard, and standard rank first

to fifth, which clearly and explicitly achieves the sobriety of the organization. The results of this study were consistent with the following research findings: (Boyer and Lewis 2002), (Alhazmi, 2018), (Sarkar, 2017), Barigozzia & Ma, 2018), (Allain & Lewis, 2002), (Hilliard & Priede 2018), (Coulter 2010), (Rodrigues & Borges, 2015), (Amzat, 2017) and (Bajaj, Garg & Sethi, 2018), (Hamid, 2108 Laurin 2018).

The results of this study can be useful both theoretically and practically. Theoretically, through the expansion and development of related components, it explains the competitive advantage in the better level of elementary schools. Also, appropriate accounting management techniques have considerable influence on the competitive advantage of elementary schools.

Practically, for using better of the accounting management techniques in order to gain competitive advantage, the management structure of elementary schools should be revised. To making elementary schools become more competitive, they must have a special focus on their inner abilities and capacities.

Like any other research, this research is faced with limitations. (1) The way to complete the questionnaires were self-fulfilling, meaning that the respondents alone completed. Therefore, due to the lack of interview method, it is not possible to inform respondents. (2) The present study is limited to elementary school in Baghdad city. Therefore, it is better to extend its results to other areas more cautiously. (3) Since the present study is cross-sectional, therefore, the results may have changes at presented time.

Despite these limitations, government officials, school administrators, researchers and the general public who like to

understand the role of accounting management techniques in the sector they are educated, the results of this research can be useful for them. It is recommended for future researches to study on relationship between other accounting management techniques and gaining competitive advantage at the level of elementary schools.

### References:

1. Alhazmi, N. (2018). A theoretical framework for physical asset management practices. *Journal of Facilities*, 36(3/4) 135-150.
2. Allain, E., & Laurin, C. (2018). Explaining implementation difficulties associated with activity-based costing through system uses. *Journal of Applied Accounting Research*, 19(1), 181-198.
3. Amzat, I. H. (2017). Key performance indicators for excellent teachers in Malaysia: A measurement model for excellent teaching practices. *International Journal of Productivity and Performance Management*, 66(3), 298-319.
4. Bajaj, S., Garg, R., & Sethi, M. (2018). Total quality management: a critical literature review using Pareto analysis. *International Journal of Productivity and Performance Management*, 67(1), 28-154. Barigozzia, F., & Ma, C. A. (2018). Product differentiation with multiple qualities. *International Journal of Industrial Organization*, 61, 380-412.
5. Boyer, K. K., & Lewis, W. M. (2002). Implementation of strategic management based on the balanced scorecard in a university library. *Library Management*, 39(8/9), 530-540. Coulter, M. (2010).
6. Strategic Management in Action, 5th ed., Prentice Hall, New Jersey, NJ. Durand, R. (2003). Predicting a firm's forecasting

- ability: the roles of organizational illusion of control and organizational attention. *Strategic Management Journal*, 24(9), 821-838. Fathi Emad Abadi, Y., & Fathi, M. R. (2017).
7. The impact of exam classes on students' success.  
The 3rd National Conference of New Researches in the Field of Educational Studies and psychology in Iraq, Qom, Iraq. Ghadami, M. (2018).  
Studying 10% of the country's students in non-governmental schools, <http://www.irna.ir/mazandaran/fa/News/82799639>
- Gonzalez-Sanchez, D., Suarez-Gonzalez, I., & Gonzalez-Benito, J. (2018). Human resources and manufacturing: where and when should they be aligned? *International Journal of Operations & Production Management*, 38(7), 1498- 1518.
8. Hamid, N. (2018). Use balanced scorecard for measuring competitive advantage of infrastructure assets of state-owned ports in Indonesia: Case in Pelindo IV, Indonesia. *Journal of Management Development*, 37(2), 114-126. Hilliard, I., & Priede, T. (2018). Benchmarking responsible management and non-financial reporting. *Benchmarking: An International Journal*, 25(8), 2931- 2949.
9. Hood, C. (1991), A Public Management for all Seasons? *Public Administration*, 69(1), 3-19.
10. Horngren, C. T., Sundem, G. L., Stratton, W. O., Schatzberg, J., & Burgstahler, D. (2009), *Introduction to management accounting*, 14th ed., Prentice Hall, New York, NY.
11. Horngren, C. T., Sundem, G. L., Stratton, W. O., Schatzberg, J., & Burgstahler, D. (2009), *Introduction to Management Accounting*, 14<sup>th</sup> ed., Prentice Hall, New York, NY.
12. Iyengar, V. (2007). *Introduction to banking*, excel books, New Delhi. Jones, G. R. and George, J. M. (2010). *Contemporary Management*, 7th ed., McGraw Hill, New York, NY.
13. Larcker, D. F., Richardson, S. A., & Tuna, I. R. (2007). *Corporate governance, accounting outcomes, and*

- organizational performance. The accounting review, 82(4), 963-1008.
14. Micheli, P., & Mura, M. (2017). Executing strategy through comprehensive performance measurement systems. *International Journal of Operations & Production Management*, 37(4), 423-443.
15. Muhammed, Ubadah, (2009), Developing the brand image as a tool for achieving competitive advantage, master thesis, 21(163).
16. Raj, A., & Khanna, R. (2018). Benchmarking performance of governance quality in Indian states using MCDM techniques. *Benchmarking: An International Journal*, 25(8), 2850-2874.
17. Ranjith, V. K. (2016). Business Models and Competitive Advantage. *Procedia Economics and Finance*, 37, 203-207.
18. Rodrigues, P., & Borges, A. P. (2015). Corporate social responsibility and its impact in consumer decision-making. *Social Responsibility Journal*, 11(4), 690- 701.
19. Roofe, C. (2018). Schooling, teachers in Jamaica and social responsibility: rethinking teacher preparation. *Social Responsibility Journal*, 14(4), 816-827.
20. Sarkar, S. (2017). Detection of cost leaders in case of private primary school services. *Benchmarking: An International Journal*, 24(7), 1995-2008.
21. Samuel, H., Siagian H., & Octavia, S. (2017). The Effect of Leadership and Innovation on Differentiation Strategy and Company Performance. *Procedia - Social and Behavioral Sciences*, 237, 1152-1159.
22. Alramdhan, Salam, (2016), Evaluation of middle management performance according to quality management standards, *Iraqi Local Journal*, 34(11), 7194-2223.
23. Sigalas, C., & Pekka Economou, V. (2013). Revisiting the concept of competitive advantage: and fallacies arising from

its conceptualization. *Journal of Strategy and Management*, 6(1), 61-80.

24. Tooley, S., & Guthrie, J. (2003). Devolved school-based financial management in New Zealand: observations on the conformity patterns of school organizations to change. Working Paper No. 216, School of Accountancy, Massey University, Massey.
25. Wikstrom, C., & Wikstrom, M. (2005). Grade inflation and school competition: an empirical analysis based on the Swedish upper elementary schools. *Economics of Education Review*, 24(3) 309-322.

