

ISSN : 2222-2995

D.P: 01/12/2025

E-ISSN: 3079-3521

University of Kirkuk Journal For Administrative and Economic Science

**A Refereed Journal Published By
College of Administration and Economic
University of Kirkuk**

**Specialized in
Administration, Economics, Accounting
Statistics and Operation Researches Studies**

**Note: The Journal has an ARCIF coefficient 2021 with
a degree of (0.302) and is within the category Q1**

Volume (15) Number (4) Part (2) Year (2025)

Post Address:

**Iraq \ Kirkuk \ University of Kirkuk \ College of
Administration and Economic \ P. O. Box (2281) \ Post
Code (52001)**

E-mail: ukjaes@uokirkuk.edu.iq

Site: <https://ukjaes.uokirkuk.edu.iq>

Editorial board

Editor Chief	Esam Hadi Mohammed
Managing Editor	Ahmed Shamar Yadgar
Member	Tania Qader Abdulrahman
Member	Wakaa Ali Hadba
Member	Eiman Abid Ali Dawod
Member	Suzan ABDUL Ghani Ali
Member	Mushtak Mahmood Khalaf Al-Sabawy
Member	Buthaina Rashed Humeedi
Member	Nagham Hussein Neama
Member	Siddig Balal Ibrahim
Member	Ibrahim mohamad ahmad Bataineh
Member	Kawa Mohammed Faraj Al ksradaki
Member	Naje abdulsattar Mahmoud
Member	Aykut GÖKSEL
Member	Wesam Ali Husien
Member	Saadallah Mohammed Obaid Alnuaimi
Member	Nazar Maan Abdul Kareem

جامعة كركوك

KIRKUK UNIVERSITY

وزارة التعليم العالي والبحث العلمي ٢٠٠٣ هـ ١٤٢٣ هـ