

Accounting Challenges in (VAT) Application (An analytical study in the General Authority for Taxes/Dhi Qar Governorate)

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ABSTRACT

Objective: This paper examines the issues the accounting issues surrounding the use of Value Added Tax (VAT) in Iraq were discussed. The law and regulations surrounding this tax were reviewed and the accounting practice applied in computing it reviewed. **Method:** The research was based on gathering the data by reviewing the literature on the topic, interviewing the officials of the related government agencies, and survey of the sample of commercial establishments. **Results:** The findings of the research indicated that there were numerous challenges the accounting challenges in the application of Value Added Tax (VAT) in Iraq are: ambiguity in the laws and procedures, problems with calculation of the tax, preparing tax returns, low awareness and training among staff and inadequate requisite technological facilities. **Novelty:** The research paper has ended by providing a combination of suggestions that will enhance accounting and administrative standards in the implementation of the value-added tax, such as streamlining operations, improving training and awareness, and provision of supportive technical systems.

INTRODUCTION

Value Added Tax (VAT) is considered to be one of the most significant forms of indirect taxes that are rather frequently applied in the majority of countries worldwide. Over the last few years, the efforts to introduce this tax as the mean of diversifying the sources of the governmental revenues and facilitating financial inclusion have been getting more and more active in Iraq [1], [2].

Value added Tax (VAT) is enforced in over 160 countries across the globe and it is said to be one of the most significant indirect taxes, which offers a sustainable supply of national income [3]. VAT is unlike direct taxes because it is an accounting liability, which does not translate into accounting profit of the entity and is an accounting settlement system that involves the recognition, measurement and separation of both input and output taxes [4]. Although it has benefits in terms of economic and regulation, its application is related to accounting difficulties in terms of the recognition, processing and reporting of tax transactions in accordance to accounting standards and legislative controls. These issues are important to be studied as they have an influence on the quality of accounting information and the efficacy of tax compliance, thus, leading to accounting practices development and enhancement of the financial compliance environment [5], [6], [7].

RESEARCH METHOD

To meet the aim of this research, descriptive-analytical approach was followed, which is based on gathering data and information based on different sources, analyzing and interpreting it. Of the most important of these, there are Primary sources she:

1. Semi-structured interviews with the officials in government agencies dealing with the implementation of value added tax [8].
2. Permitting a sample of the employees to fill out a questionnaire to gain information about their experience in carrying out this tax [9].

Research problem:

Value Added Tax Value Added Tax (VAT) is a significant tax instrument that the governments are willing to adopt to diversify the tax sources and to create tax equity. Over the past few years, there has been augmented activities which attempt to include this tax in the taxation system of Iraq [10], [11], [12].

Nevertheless, the introduction of value-added tax in Iraq has not been easy. Challenges This is especially happening in the accounting front. Challenges were experienced in computing the tax and filing tax returns alongside the vagueness of the law and processes involved in it. Moreover, the poor technological base and lack of human resources training adversely affected the proper implementation of such tax. [13]

Thus, the issue of the study is to determine the most noticeable Challenges This study addresses the accounting issues that are related to the realization of Value added tax (VAT) in Iraq and evaluates the financial and administrative effects of this tax on the businesses. It also seeks to recommend on the way to enhance accounting and administrative practices associated with the application of this tax [14], [15].

Thus, the primary research question will be as follows:

What are the greatest accounting issues that can be encountered in the implementation of the value added tax in Iraq and what are the relevant suggestions to enhance the accounting and administrative practices in this region?

Research objectives:

1. Examine the legal and regulatory environment of deploying value-added tax in Iraq.
2. Discussion of the most notable Challenges The accounting issues that influence the use of this tax which include:
3. Problems with calculating taxes, tax returns.
 - a. Uncertainties of the laws and processes guiding the use of the tax.
 - b. Low technical system and insufficient training of staff.
4. Evaluating the monetary and managerial effects that this Challenges On business organizations.To make a recommendation on how the accounting and administrative practices can be improved in terms of value added tax application in Iraq.
5. Helping to establish accounting and management performance in the area of indirect tax in Iraq.

Through the accomplishment of these goals, the most significant ones will be emphasized. Challenges The accounting issues with the introduction of value-added tax in Iraq, and giving specific advice on how it might be resolved to enhance work in this direction [16].

Importance Search:

1. Theoretical importance:
 - a. Adding value to the literature and researches connected with the implementation of value-added tax in the Iraqi context.
 - b. Underlining the most notable Challenges The accounting problems in the implementation of this tax.
 - c. Playing a role in the formation of theoretical and conceptual framework of indirect taxes application in Iraq.
2. Practical importance:
 - a. Giving useful suggestions on how to better the accounting and administrative practice in regards to the use of value-added tax.
 - b. Helping in drafting of tax policies and other legislations that would facilitate the effectiveness of the implementation of this tax.
 - c. Playing a role in enhancing the fiscal and administrative performance of business outlets in terms of handling value added tax.

Considering its theoretical and practical significance, the research will provide insight into one of the Challenges The important accounting challenges facing the implementation of value-added tax in Iraq, and will make recommendations on how to advance the practice in the given field [17].

Hypothetical Search:

There Main hypothesis One of the means (There are significant accounting challenges facing the implementation of value-added tax in Iraq).

Data collection and analysis methods:

1. Content analysis of relevant documents and legislation.
2. Analyzing the available statistical and financial data.
3. Analyze the primary data obtained from interviews and questionnaires using appropriate statistical methods.
4. Using statistical software such as SPSS for data analysis and interpretation of results.
5. Descriptive analysis of quantitative and qualitative data [18].

It will get the Data and examine it in a precise with the aim of attaining research objectives and reaching a solution to the research problem, because the findings and conclusions will be provided, as well as suitable recommendations to the enhancement of accounting and administrative practices in the use of value-added tax in Iraq [19].

RESULTS AND DISCUSSION

Firstly: The concept of Value Added Tax (VAT)

To get to know Organisation for Economic Co-operation and Development (OECD) Value Added Tax (VAT) is defined as: "A general consumption tax that is applied comprehensively to all business operations involving the production and distribution of goods and the provision of services.", It is a tax on final consumption that is collected in a non-cumulative manner through a tax deduction mechanism., as The International Monetary Fund defined it as IMF defines it as: a multi-stage tax levied on domestic consumption, whereby each business in the supply chain is obligated to collect the tax on its sales (output tax) while being entitled to deduct the tax paid on its purchases (input tax) [20], [21]. He also knew United Nations Conference on Trade and Development (UNCTAD) Value Added Tax (VAT) is a tax mechanism used by governments to collect revenue from domestic consumer spending (UNCTAD). Imposed on all commercial transactions with the exception of exports, and managed through an invoice credit system that prevents double taxation.

Second: Objectives of Value Added Tax:

1. Achieving economic diversification
 - Common in oil-dependent countries such as the Gulf after 2016 [22].
2. Enhancing financial transparency
 - Digitizing invoices and tracking systems helps build a large economic database [23].
3. Improving financial discipline
 - VAT contributes to controlling budget deficits in the long term [24].

Third: Motives for implementing Value Added Tax (VAT)

Countries adopt value-added tax (VAT) to achieve a range of financial, economic, and administrative motives that make it one of the most important tools of modern tax policy. On the financial level, governments seek to diversify sources of public revenue, raise levels of financial sustainability, and reduce the deficit gap by creating a stable tax resource that is not directly linked to the fluctuations of the economic cycle or the prices of natural resources [25], while economically it is viewed as a tool that promotes neutrality and efficiency in resource allocation by reducing price distortions, preventing double taxation, and encouraging investment and exports through deduction and refund mechanisms . At the administrative level, VAT enables it to increase tax base, decrease evasion, and improve transparency and compliance using the invoicing mechanism and tax digitization [26]. It is also involved in the support of structural reforms and transition to more diversified economies that can be corresponding to the international standards which is why it has spread worldwide and most countries use it as a major consumption tax [27].

Fourth: Challenges Accounting which face Value Added Tax

The accounting problems that the businesses encounter when adopting VAT are many, with the most notable issue of accounting transactions relating to taxation especially the difference between output and input taxes, which is sensitive and needs

thorough expertise [11]. The effect of insufficient knowledge and professional training on accounting professionals is also a big challenge towards appropriate compliance with VAT requirements. The research shows that the lack of proficiency in this field has an adverse effect on the quality of tax reports [8]. Moreover, the tax law in certain nations is defined by the level of complexity and ambiguity, which results in the difficulty of interpreting and correctly implementing the provisions of the law in accounting [14]. Lack of a complete accounting information systems is also yet another challenge to the business, because poor integration of accounting systems and tax requirements makes it impossible to prepare reliable and true tax reports (Zakari). The issue of distinguishing between goods and services that are liable and those that are not liable to tax is also addressed because poor classification results in accounting and procedural mistakes which are transferred to tax statements and invoices [19].

Fifth: Accounting procedures for value-added tax:-

1. Accounting recognition

Output tax is accrued at the time a sale is made on an accrual basis, and input tax is accrued through the receipt of the invoice concerning deductible purchases and therefore allows a good periodical reconciliation [21].

2. Accounting measurement

The tax is taxed on the net value of the goods and services and the tax is maintained apart in separate accounts. Input/output (VAT) so as to make it transparent [17].

3. Presentation and Disclosure

Under IFRS and IFRS SME, the impact on the cash flows is disclosed in the current liabilities, and the recoverable tax claims are presented in the current assets, respectively [7]

4. Periodic settlement

It is normally settled quarterly or monthly as follows:

VAT Payable = a difference between the output VAT and the input VAT.

The net tax payable/refundable is registered, which shows that VAT is an accounting settlement system [18].

Sixth: Contributions of the implementation of Value Added Tax:-

The application provides VAT in:

Public revenues and fiscal sustainability: A stable tax base makes it less dependent on direct taxes or the natural resource, and decreases the fiscal deficit [3], [4], [16], [19], [20].

- a. Neutrality and economic efficiency: imposing taxation at every level of production and distribution, avoiding price distortions, and stimulating investment and exports [8].
- b. Transparency and tax compliance: With the help of electronic invoicing systems and periodical reporting, data accuracy and tax evasion decrease, and internal and external audits become straightforward [9]

- c. Support to the strategy and economic change: The encouragement of a diversified and sustainable economy, and alignment with international standards to ensure foreign investment [10].

Application aspect

- 1. Research community** And I appointed her: Research community and sample: It was completed The research community is the General Authority for Taxes/Dhi Qar Governorate. The research sample is the General Authority for Taxes/Nasiriyah Branch, which has a size of (40) employees. A purposive sample of (30) employees with specialization was selected, and (26) questionnaires were returned and (4) were damaged.
- 2. Choosing the questionnaire scale:** The five-point Likert scale was used because it is easy for respondents to understand and its scores are balanced. The survey respondents indicate their level of agreement with each of the statements that make up the scale, and the responses were arranged as follows:

Strongly disagree	Disagree	Neutral	Agreed	Strongly agree
1	2	3	4	5

Questionnaire-specific tests:

The validity was verified through the content validity of the instrument, which made the instrument more accurate and objective in measurement.

Reliability was also verified by applying Cronbach's alpha equation to confirm the internal consistency coefficient between the dimensions of the instrument in order to indicate the strength of the correlation and coherence between the items of the scale, as shown in Table (1) below:

Table 1. Results of the consistency of opinions regarding the application of value-added tax

Reliability coefficient	Cronbach's alpha value	Questionnaire items
0.921	0.849	Implementing value-added tax will contribute to improving government revenues.
0.887	0.787	I feel there is sufficient awareness about VAT among companies.
0.853	0.728	Implementing VAT will lead to a significant increase in prices.
0.889	0.792	The current accounting systems in Iraq are capable of handling value-added tax.
0.818	0.669	The government should provide more support and training to businesses regarding VAT.
0.941	0.885	Implementing VAT will help reduce tax evasion.

Reliability coefficient	Cronbach's alpha value	Questionnaire items
0.959	0.920	The regulations relating to value-added tax are clear and easy to understand.
0.869	0.755	I believe that technology plays an important role in facilitating the implementation of value-added tax.
0.926	0.857	All sections of the questionnaire

Source: Prepared by researchers using statistical software SPSS

Presenting the demographic variables of the research sample:

Table 2. Description of the research sample

%	Repetition	Type	Variable	
50%	13	male	Sex	
50%	13	feminine		
100%	26	the total		
3.8%	1	below20year	the age	
11.5%	3	20-30year		
34.6%	9	31-40year		
26.9%	7	41- 50 year		
23.1%	6	More than 50year		
100%	26	the total	Number of years of experience in the accounting or financial field	
7.7%	2	below1 year		
23.1%	6	1-3 years		
15.4%	4	4-6 years		
23.1%	6	7-10 years		
30.8%	8	More than 10 years		
100%	26	the total		
26.9%	7	secondary		Educational level
61.5%	16	University		
11.5%	3	Higher degrees		
100%	26	the total	Do you have prior knowledge of VAT?	
80.8%	21	Yes		
19.2%	5	no		
100%	26	the total		
65.4%	17	Academic studies		If the answer is "yes," please specify the source of your knowledge.
15.4%	4	Training courses		
15.4%	4	Scientific experience		
3.8%	1	Other sources		
100%	26	the total		

Source: Prepared by researchers using statistical software SPSS.

Table (2) above shows:

- a. Regarding gender, (50%) of the research sample were males, while (50%) of the sample size were females.
- b. Regarding age, 3.8% of the research sample were (below20yearAnd the percentage (11.5%) were (20-30year), and the percentage (34.6%) were (31-40year), and the percentage (26.9%) were (41- 50 year), and the percentage (23.1%) were (More than 50year).
- c. Regarding Number of years of experience in the accounting or financial field The percentage of (7.7%) of the research sample were (below1 year), and the percentage (23.1%) were (1-3 years), and the percentage (15.4%) were (4-6 years), and the percentage (23.1%) were (7-10 years), and the percentage (30.8%) were (More than 10 years) .
- d. Regarding educational level, (26.9%) of the research sample held a secondary school certificate, (61.5%) held a university degree, and (11.5%) held higher degrees.
- e. Regarding whether you have prior knowledge of Value Added Tax, the percentage (80.8%) was (yes) and the percentage (19.2%) was (no).
- f. If the answer is "yes," please specify the source of your knowledge. (65.4%) of the research sample were (Academic studies), and the percentage (15.4%) were (Training courses), and the percentage (15.4%) were (Scientific experience The percentage (3.8%) were (Other sources).

An offer Results related to the questionnaire items:

Table (3) shows the arithmetic mean and standard deviation for each item in the questionnaire.

(Assessing opinions on the implementation of Value Added Tax)

Order	Standard deviation	Arithmetic mean	Paragraph	T
3	0.761	4.54	Implementing value-added tax will contribute to improving government revenues.	1
5	0.748	4	I feel there is sufficient awareness about VAT among companies.	2
6	1.143	2.42	Implementing value-added tax will lead to a significant increase in prices.	3
7	1.881	2.15	The current accounting systems in Iraq are capable of handling value-added tax.	4
2	0.471	4.69	The government should provide more support and training to businesses regarding value-added tax.	5
4	0.652	4.23	Implementing value-added tax will help reduce tax evasion.	6
8	1.688	2.08	The regulations relating to value-added tax are clear and easy to understand.	7

Order	Standard deviation	Arithmetic mean	Paragraph	T
1	0.514	4.77	I believe that technology plays an important role in facilitating the implementation of value-added tax.	8

Source: Prepared by the researcher using statistical software. SPSS.

Table (3) above shows:

- a. The arithmetic mean of (the application of value-added tax will help to improve the revenues of the government) was (4.54) with standard deviation(0.761). Comparing the arithmetic mean with the hypothetical mean of (3), we get to realize that the arithmetic mean is larger than the hypothetical mean, and this implies that the implementation of value-added tax will help in enhancing government revenues.
- b. The arithmetic mean in the question of I feel there is enough awareness of VAT among companies was (4) and standard deviation of (0.748). On comparing the arithmetic mean with the hypothetical mean of (3), we learn that the arithmetic mean is larger than the hypothetical mean, and this is an indication that the feeling is that there is enough awareness owned by the companies about VAT.
- c. The mean values in relation to the application of VAT will increase prices significantly were (2.42) with a standard deviation of (1.143). In the comparison of arithmetic mean and the hypothetical mean of (3), we observe that the arithmetic mean is lower than the hypothetical mean and this means that VAT application does not have a significant effect of increasing prices.
- d. Simple mean (the current accounting systems in Iraq are capable of dealing with value added tax) =(2.15) which has a standard deviation of (1.881). In comparing the arithmetic mean and the hypothetical mean of (3), their arithmetic mean is lower than the hypothetical mean and it shows that the existing accounting systems in Iraq are not in a position to handle the value-added taxes.
- e. The statistical mean of (the government should provide more support and training to companies about VAT) was (4.69) and standard deviation of (0.471). Comparing the arithmetic mean and the hypothetical mean of (3), the arithmetic mean is larger than the hypothetical meaning which means that the government should give companies more to support and train them regarding VAT.
- f. The arithmetic mean of the variable of Applying VAT will reduce tax evasion was (4.23) whose SD was (0.652). In the comparison of arithmetic mean with hypothetic mean of (3), we realize that the arithmetic mean is higher than the hypothetic mean, and it proves that the implementation of VAT will contribute to the decrease in tax evasion.

- g. The mean of (the regulations relating to VAT are clear and easy to understand) was (2.08) with standard deviation of (1.688). In the comparison of the arithmetic mean and the hypothetical mean of (3), the arithmetic mean is lower than the hypothetical mean and this implies that the regulations regarding VAT are not clear and are not easy to comprehend.
- h. The mean of (I believe that technology is an important role that enhances the implementation of value-added tax) was (4.77) and the standard deviation of (0.514). Comparing arithmetic mean and hypothetical mean of (3), the value of the arithmetic mean is actually higher than the hypothetical mean and this shows that technology is a significant value in supporting the implementation of value added tax.

CONCLUSION

Fundamental Finding: Businesses are severely struggling with proper capturing of tax transactions because VAT needs a clear grasp of the accounting limitations of inputs and outputs that exert more pressure on the conventional accounting systems. Absence of skills in training and accounting among the staff enhances the chances of mistakes in tax returns and reports, and this impacts negatively on tax compliance and quality of financial information. The ambiguity of taxation laws and the uncertainty of certain legal sources are one of the key causes of accounting issues as they provide the opportunity to interpret the rules and modify the accounting limitations in different ways by accountants. Lack of proper integration of the accounting information system with the current taxation needs impedes the capability of the establishments to present accurate and effective tax report, and causes errors in the financial and accounting information. Companies struggle with the distinction and categorization of transactions to be taxed and those to be tax-exempt and might result in the wrong registration and even tax-related offenses. **Implication:** The inability to submit the tax returns according to the legal deadlines is partially explained by the accounting difficulties as the working process is based on the constant revision of the data and the connection of the entries, records, and invoices. Investment in information technology and modern accounts system minimizes accounting issues in relation to taxation, It helps in improving taxation compliance and minimizing the errors in financial reports. These observations capture the general image of the accounting issues in the adoption of value added tax (VAT) in Iraq and provide suggestions in solving the issue. These findings will serve to inform policymakers and stakeholders on the need to improve the accounting practices and procedures or this tax. **Limitation:** The research paper has ended by providing a combination of suggestions that will enhance accounting and administrative standards in the implementation of the value-added tax, such as streamlining operations, improving training and awareness, and provision of supportive technical systems. **Future Research:** Improve training and professional development; Businesses should conduct continuous training to accountants on VAT such as registration of accountants, preparation of tax returns, and dealing with complicated cases involving input and output. Developing an integrated

accounting systems; It is advisable to invest in the new accounting information systems that can help in proper tracking of tax transactions and directing them to the invoices and accounting entries to minimize errors and maximize the accuracy of reports. Streamlining operations and legislation; It is suggested that taxation services should simplify the texts of the laws and accounting directions regarding value-added tax to offer fewer variations in interpretation and allow easier compliance. Revising accounting manuals and in-house processes; The establishment should come up with one comprehensive internal accounting manual that will be used to categorize the transactions as taxable and exempt, and calculate input tax payable in withholding tax, therefore, minimizing mistakes and enhancing tax compliance. Legal deadline on submissions of returns; Systems should be implemented to observe legal deadline of submitting VAT returns and invoices and these systems should be automatically integrated to the accounting systems to reduce delays and breach. Promoting the use of the latest technological options; cloud accounting applications and systems ERP systems that enable the direct connection with tax authorities to enable the processing of the data and the increase in the quality of the financial information. Enhancement of internal control and audit; It should be strengthened by having internal audit teams that would routinely inspect VAT accounts and verifying the accounting records of the returns sent to the tax authorities. Creating awareness and institutional education; Awareness needs to be created in the organizations regarding the significance of complying with the tax laws and how errors in accounting affect the financial standing of the company thus prompting the use of the best accounting practices.

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