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Among the measures taken by the journal upon the arrival of the research are as follows:

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- .All appendices are mentioned at the end of the paper after references.

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Chief Editor Word / Prof. Dr. Kadum al-Adilly

Praise is to Allah, Lord of the Worlds, and prayers and peace is upon the Seal of Messengers Muhammad Bin Abdullah and on his family and companions.

After here it is the fourth issue of the Journal of the Academy of Northern Europe Issued ten months after the issuance of the first issue, The magazine has achieved successes that have not been achieved by other magazines that have been years old, , The magazine got the Arab Impact Factor **IF** Amount 0,8 It is much more than the Impact Factor that many magazines have obtained, The magazine also got a coefficient **ISI** the international indexing factor Which is not achieved by many scientific journals.

The Nordic Academy held numerous agreements with several academic institutions; it has been a cooperation agreement contract with the University of Ajloun In the Hashemite Kingdom of Jordan And another agreement with the College of Basic Education- University of Wasit in the Republic of Iraq An agreement was also signed with Muthanna University And will be, God willing, in the coming days Signing a cooperation agreement with the Saudi Electronic University, And the magazine held a cooperation agreement for the dissemination of research and studies With the Arabic database system.

All this would have been achieved without cooperation and hard work By the Academy staff and their dedication to the success of the North European Academy of Sciences and Scientific Research In achieving its goals, mission and vision in general And the success of its magazine in support of scientific research By providing a solid scientific toolbox for the dissemination of research and studies Widely used in both paper and electronic publishing.

The magazine undertakes to researchers and readers To move forward in order to realize the covenant it has made In supporting sound scientific researches Away from any material benefits and self-interest, And God the conciliator.

**The impact of visual and audio effects of electronic advertising
in the installation of the brand image of the institution
Analytical study of the views of a sample of electronic
advertising viewers of the Peugeot**

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Abstract

This paper seeks to analyze the impact of visual and audio effects of electronic advertising on image stabilization through an analytical study of the views of a sample of electronic advertising viewers entitled "Senses" provided by the Peugeot Foundation on its channel in YouTube. The study was determined by an independent variable represented in (electronic advertising effects) in its two dimensions represented by (visual effects, sound effects). The study also included an external variable represented in the structure of the electronic advertisement determined by the (type of communication in the electronic advertisement, the nature of the sites on which the electronic advertisement appears) and a dependent variable represented in (the image of the trademark).

In order to achieve the objectives of the study, a questionnaire was developed for the purpose of collecting the data from the sample members. The total number of the sample was (52). Finally, the study reached a number of results. The most important of these was the effect of visual and audio effects of the electronic advertising adopted by Peugeot.

The study recommends that more attention should be given to the visual and audio effects of electronic advertising as they play an important role in establishing the image of the brand in the minds of target individuals.

Keywords: visual effects, sound effects, electronic advertising, mental.

Study problem:

Institutions have realized the importance of managing their brand image prevailing in the minds of individuals, by making decisions to create this image in a way that reflects their personality, values, identity and fame. And since the effect of electronic advertising and its course of occurrence is one of the most complex areas in the field of marketing, this prompted us to search for the effect of the visual and sound effects of electronic advertising on fixing the mental image of the institution with the consumer. In order to make the research more practical and useful in the applied field, we supported the topic by studying the case of the electronic advertising presented by the Peugeot Foundation "Senses" on its Peugeot France channel, which is the advertisement promoting the Peugeot brand. Accordingly, we evaluate our problem that combines the visual and sound effects of electronic advertising as one of the

means of communication for the institution and the image of the brand, and we considered it in the following formulation:

What is the impact of the visual and sound effects of the electronic advertising of the Peugeot Foundation on establishing its brand image with the consumer?

Study hypotheses:

There may be an impact of the visual and sound effects of the Peugeot Foundation's electronic advertising in establishing its brand image with the consumer.

Under this main hypothesis falls a group of sub-hypotheses, which were formulated as follows:

- There may be an impact of the visual effects of the electronic advertising on the affirmation of the Peugeot brand personality to the consumer.
- There may be an impact of the electronic advertising sound effects on affirming Peugeot's brand values to the consumer.
- There may be an effect of the electronic advertising effects on confirming the identity of the Peugeot brand to the consumer.
- There may be an impact of the electronic advertising effects on the fame of the Peugeot brand to the consumer.
- There may be statistically significant differences in the quality of the electronic advertising effects and the dimensions of the brand's mental image.
- There may be statistically significant differences in the effect of electronic advertising on branding Peugeot image stabilization due to interaction with viewers of electronic advertising.
- There may be statistically significant differences in the effect of electronic advertising on brand image fixation due to the language of electronic advertising.
- There may be statistically significant differences in the effect of electronic advertising on brand image fixation, due to the nature of the websites where the electronic advertising of the Peugeot Corporation is broadcast.

Study objectives:

The study aims mainly to shed light on the visual and sound effects of electronic advertisements adopted by the Peugeot Foundation while determining the effect of those influences on fixing the mental image of the brand among the target consumer through an analytical study of the views of a sample of the viewers of electronic advertising of the Peugeot Foundation, in addition to that there are goals Subsets that can be summarized in:

- Knowing the impact of the visual effects of electronic advertising on establishing the personality of the Peugeot brand on the consumer.
- Determining the impact of the sound effects of the electronic advertisement on the confirmation of the values of the Peugeot brand to the consumer.
- Knowing the impact of the visual effects of electronic advertising on establishing the identity of the Peugeot brand to the consumer.
- Knowing the impact of the sound effects of the electronic advertisement on establishing the reputation of the Peugeot brand with the consumer.
- Examining the effect of structuring electronic advertising (quality of communication in electronic advertising, interaction with viewers of electronic advertising, language of electronic advertising, nature of sites on which electronic advertising appears) on fixing the image of the Peugeot trademark to the consumer.
- Coming up with results and recommendations that can serve decision-makers in Algerian institutions.

The importance of studying:

The study derives its importance with the steady increase in the use of the Internet among individuals, which requires institutions to keep pace with technological technological developments in order to communicate with these individuals and attract them in the interest of the institution. In addition to the above, this study contributes to:

- Scientific and practical knowledge in the field of the effect of electronic advertising effects in affirming the brand image of the institution.

- Benefiting from the experiences of leading global institutions in the field of its work, such as the Peugeot Foundation, and thus giving officials and decision-makers in Algerian institutions feedback on the use of visual and sound effects in electronic advertising programs and their role in fixing the brand image among consumers. This study can be used to develop their practices from during her recommendations.

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**Cognitive emotional regulation Strategies and its relation to the
test anxiety of university students
Comparative study between the students of the universities of
Sultan Qaboos and the first Mohammed**

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Abstract

The study aimed to identify the Cognitive emotional regulation Strategies and its relation to test anxiety in a sample of students from the tow universities: Sultan Qaboos University in Sultanate of Oman and the first Mohammed University in The Kingdom of Morocco and the differences between them according to geographical environment and gender. The total sample consisted of (419) students, 223 students from Sultan Qaboos University and (196) students from the first Mohammed University. The total age ranged from (20 to 24) years. The researcher used the measure of the Cognitive emotional regulation Strategies, test anxiety scale, to verify the hypotheses of the study. The results showed a relationship between the Cognitive emotional regulation Strategies and the test anxiety of the total sample in the dimensions of both measures, but the relationship was more significant for the Omani students. The results also showed statistically significant differences between the students of Sultan Qaboos University and the first Mohammed University in both cognitive and Cognitive emotional regulation Strategies, although there was a difference in dimensions of both measure mentis.

The results showed that the sex factor and the geographical environment were indicators of the test anxiety and Cognitive emotional regulation Strategies in the study sample.

The researcher presented a number of proposals in the light of the results of the study to help researchers in the future to provide research and experimental concepts that help students with difficulties in the Cognitive emotional regulation to reduce symptoms of anxiety test.

Keywords: strategies of emotional regulation, test anxiety, university students, geographical environment (Oman, Morocco).

Study problem

Universities are one of the most valued and stressed places during a student's academic career. Tobias (1985) finds that undergraduates with higher levels of test anxiety have a lower level of emotional regulation, and therefore they usually respond poorly to their exams. Test anxiety is also one of the general concerns that the test situation provokes, which expresses students' psychological and emotional problems, such as fear of not succeeding (Bakhit, 1989, 18) and is a hindrance to students' academic achievement at various stages of study (Maali 2014, 934).

The researcher formulated the problem of his study in the following main question:

Is there a correlation between the strategies of cognitive emotional regulation and test anxiety among a sample of students from Sultan Qaboos and Muhammad Al Awal Universities in Morocco?

Objectives of the study:

This study aims to:

- Collecting data for a group of students from Sultan Qaboos University in the Sultanate of Oman and King Mohammed I University in the Kingdom of Morocco in an attempt to explore the nature of the relationship between the strategies of cognitive emotional regulation and test anxiety.
- The differences between the mean scores of the cognitive emotional regulation strategies are known to a sample of students from Sultan Qaboos University and Muhammad I University.
- Differences between the mean scores of test anxiety scores are known for a sample of students from Sultan Qaboos University and Muhammad I University.
- Know the differences between students of the two universities in strategies of emotional regulation, cognitive and test anxiety, according to gender (males, females).
- Presenting a set of proposals in light of the results of the current study to reduce symptoms of test anxiety among students who suffer from it, by using a counseling program based on strategies of emotional regulation.

Study terminology:

.Cognitive emotional regulation Strategies.

-Test Anxiety

Study proposals:

Activating the role of student counseling centers in both universities to develop strategies of emotional regulation for students who suffer from difficulties in this organization, in order to reduce their test anxiety, and thus improve their academic performance and academic compatibility.

- Conducting studies dealing with psychological, social and secret factors that affect how students acquire cognitive emotional regulation strategies.
- Conducting comparative studies between samples of university students of different cultures and socio-economic levels, in order to identify the differences between them and their relationship to exam anxiety.
- Work on conducting comparative studies between more than one Arab university to identify the differences among its students in the strategies of cognitive emotional organization, and some personal, academic and social variables.
- Conducting workshops in student and social counseling centers at the university to develop strategies for cognitive emotional regulation among students to reduce test anxiety.

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Using lean accounting tools in the show of the cash flow statements

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Abstract:

The aim of this study is to identify the concept of the financial statements in general and the cash flow statements in particular, which is the seventh standard of international accounting standards issued by the International Accounting Standards Committee (IASC), in addition to the methods and steps of preparing this cash flow statements and its significance in providing important information to investors in time to make decisions. This study shows the meaning and concept of Lean Accounting and the significance of using the lean accounting tools and the most important elements of application in the preparation of cash flow statements for institutions. Through this study was reached to requirement in economic institutions when issuing cash flow statements to benefit from the advantages and benefits we offer, as well as to reduce the waste of time, effort and cost and the need to spread the culture of the system of lean between staff, employees and senior management alike. This study showed the requirement to prepare the staff and train them well to enable them to identify weaknesses and work to eliminate them quickly, and the need for management to keep up with what is new in the administrative sciences, and work to develop the work environment in line with new developments.

Keywords: Lean Accounting, Cash Flow Statements, Financial Statements, Economic institutions

Research problem:

Any delay in the production of the financial information of the institution or the loss of time will lead to a delay in preparing the financial reports that contain that information.

Research objective:

to get rid of wasted time and effort represented in unnecessary operations to achieve the highest level of efficiency in terms of preparing the cash flow statement at the lowest cost and effort and as soon as possible.

Research methodology:

The research relied on the descriptive method and the analytical method in analyzing the sources, conference papers and researches that were relied upon in writing the research and the inductive approach to extrapolate the accounting literature for lean accounting and prepare a list of cash flows to reach the results.

Research hypothesis:

The use of lean accounting tools leads to reduced waste and waste of resources and time, reduced costs, and increases the level of performance in preparing and presenting the list of cash flows and delivering them to the beneficiaries in a timely manner.

Principles of Lean Accounting

- Lean and Simple Business Accounting
- Accounting Processes that Support Lean Transformation
- Clear and Timely Communication of Information
- Planning and Budgeting from a Lean Perspective
- Strengthen Internal Accounting Controls

Steps to apply lean accounting in organizations

- 1- We must link the flow of value with the organization's strategic goals.
- 2- The flow of profit and value must be developed and improved, and where value flows are lost.
- 3- The financial staff must be trained in the value flow strategy to make sound decisions using lean accounting tools
- 4- Analyzing cost data to support lean accounting operations.
- 5- You must neglect and omit complex financial transactions.
- 6- The pricing must be on the account of cost and to determine the break-even point in the competing markets.
- 7- Training and developing the capabilities of employees and leaders of institutions on the lean accounting system

(Huntzinger, JR, 2007).

Areas of use of lean accounting

There are four areas of using lean accounting and they are:

- 1- Manufacturing practices
- 2- Performance measures
- 3- Accounting practices
- 4- Investment management

Conclusions and recommendations

• Conclusions

- 1- The use of lean accounting tools has an effective role in reducing costs in organizations.
- 2- Lean accounting provides the data and information necessary to make decisions in a correct, proper and implementable manner.
- 3- The accounting system is characterized by the multiplicity of records and statistical statements, and there is repetition and multiplicity in its operations, especially the operations of deposits and withdrawals.
- 4- Lean accounting tools are not limited to the tools mentioned in this study. Rather, any method that can be used to reduce waste and waste of time and resources can be supportive of the application of lean accounting as the organization is in a state of constant updating in production methods and manufacturing plans, and for this it is not possible to limit A specific number of tools and considered the ultimate lean accounting tools.
- 5- The cash flow list helps in evaluating historical and current cash flows, as well as contributing to the detection of future cash flows that pertain to the economic unit and thus contribute directly to investment decisions by providing data and information through which it is possible to determine the location of assessing profitability and flexibility as well as the weaknesses and strengths of institutions Economic.
- 6- The results of the cash flow indicators may be positive (cash surplus) or negative (cash shortage) and the reason for this is that it is the difference between the incoming and outgoing cash flows for its activities (operational, investment and financing) and this is what distinguishes it from other financial indicators in the other lists. .

7- Rationalization in financing decisions by paying attention to cash flow data brings many advantages, and it is a clear picture of the monetary difficulties and obstacles that institutions face in addition to their effective aspect in their role in forecasting.

8- Reducing financial distress in the economic institution is a guarantor of ensuring the achievement of its strategic objectives of achieving stability and growth and obtaining the expected returns.

• **Recommendations**

1- The necessity of holding training courses and workshops to educate the employees and supervisors of the production process, especially the officials and those in charge of preparing the financial statements and the statement of cash flows, as well as the senior management to provide them with practical experiences in how to use lean accounting tools, methods and methods in preparing the financial statements.

2- The necessity of working on the use of lean accounting tools, especially those related to them, in preparing the statement of cash flows because it provides the necessary information to take decisions and prepare reports clearly and easily in a timely manner.

3- The necessity of using lean accounting tools in a way that reduces redundancy and repetition of the same accounting operations to reduce waste of time, effort and cost.

4- It is necessary to urge economic institutions to provide data and information related to the financial statements and the list of cash flows related to their financial performance by using rational accounting tools.

5- The need for the administration to keep abreast of everything new in the administrative sciences, and to work to develop the work environment in line with the new developments.

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The relationship between the speed of the motor response and the performance of the crushing skill of the volleyball team University of Baghdad - Faculty of Physical Education and Sports Sciences

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Abstract:

The study included five Classes: The introduction and the importance of the research, which dealt with the subject of speed of motor response and its relation to the performance of the skill of beating overwhelming volleyball and the two variables of importance in the development of skill performance either field research procedures where the descriptive method was used, (15) students, where the tests were applied to them to determine the correlation between the speed of the motor response with the performance of the skill of beating in volleyball and whether there is a relationship between this In the light of the results of the research, the researcher found the following conclusions: a significant correlation between the speed of the motor response (right) and the overwhelming beating skill, and the relationship between the speed of the motor response (left) The results obtained by the researcher after the statistical treatments either recommendations, the researcher has been keen to give some recommendations that may have a role in the development of speed of motor response among students, including attention to the training modules and teaching methods of the Faculty of Physical Education and Science Raya And work to provide training films and periodicals for the international Iraqi volleyball instructors to keep pace with the global development of this game.

Key words: kinematic response speed - overwhelming - technical performance.

Importance of research: -

The game of volleyball is one of the activities of the ball games in particular, and the group games in particular that are included in the general framework of sports activities in the system of sports culture in most of the world's civilized countries. This game has become characterized by competition, development, and a high level of excitement, especially when practicing the requirements of the game. We notice that there is a variation in the rhythm of the movement and this is evident through the kinetic formations, rapid attack and defense. (Hassanein-Abdel Moneim, 1988: 135)

Research problem :-

Those in charge of preparing teams in volleyball from the physical, skill, planning and psychological aspects of their teams are keen on a set of foundations, the most important of which are basic skills that vary in their level of difficulty and present them from one game to another and out of this feeling of the importance of these

skills. About the great sense of the ball, whether in training or matches, especially among non-practitioners or specialists in volleyball. And the answer to a proposed inquiry about the importance of the speed of the kinematic response to the performance of the crushing skill in volleyball through a group of observations for the research of volleyball matches and the consequences of the player from the pressures and requirements for performing the spiking.

Research goal: -

1- Identify the speed of the motor response and the level of performance of the crushing skill of the students of the University of Baghdad, College of Physical Education and Sports Sciences, the third stage.

2- Identify the relationship between the speed of the motor response and the performance of the crushing skill of the students of the University of Baghdad College of Physical Education and Sports Sciences.

Research hypothesis: -

There is a statistically significant correlation between the speed of the motor response and the performance of the crushing skill of students of the College of Physical Education and Sports Sciences at the University of Baghdad.

Fields of Research: -

The human field:

Students of the third stage of the Faculty of Physical Education, University of Baghdad for the 2013-2014 season, whose number was (15) students.

The temporal domain:

For the period from 1/12/2014 - 3/5/2014

Spatial domain:

Hall of the College of Physical Education and Sports Sciences.

The basic skills in the game of volleyball can be divided into:

1- Sending skill.

2- Preparation skill.

3- The skill of receiving the transmitter.

4- The skill of hitting crushing.

5- Barrier skill.

6- The skill of defending the stadium.

Conclusions

- The emergence of a (significant) correlation between the variable speed of the motor response (to the preferred side) and the skill of overwhelming striking and why this skill requires relying on the speed of the motor response to achieve a good result.

_ The emergence of a (non-significant) correlation between the speed of the motor response (to the opposite side) and the skill of overwhelming striking, and why this skill requires relying on the speed of the motor response to achieve a good result.

Recommendations

- Work to provide educational films of a motivational nature to perform the skill of smashing volleyball in order to keep pace with the global development of this game.

- Coordination between the Iraqi Central Volleyball Federation and the sports satellite channels in order to increase the sports awareness of the game.

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**Challenges of financing public higher education
institutions In the Sultanate of Oman
From the perspective of the staff of faculties of
applied sciences**

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Abstract

The study aimed at identifying the funding challenges in the governmental higher education institutions, the challenges in the administrative and financial regulations and rules faced by government institutions of higher education, as well as revealing the significance of statistical differences between arithmetic averages in fields of study were attributed to the category of gender and job dimensions. The descriptive approach was used, and the sample consisted of employees of the faculties of Applied Sciences of the Ministry of Higher Education in the Sultanate of Oman. The questionnaire was used as a study tool, and it consisted of 27 items, which were designed to meet with the scientific methodology in the preparation of the questionnaires.

The results of the study showed that there are many challenges in financing government institutions of higher education, including the challenge of rapid technological progress and the desire for continuous development need to provide the necessary funding, as well as the continued responsibility of the State in spending on higher education. Also the challenges in the instructions and administrative and financial systems of the government regarding higher education institutions, including feeble investment mechanisms in the governmental higher education institutions, as well as the multiplicity of supervisors of governmental higher education institutions, create a form of duplication in their roles, as the results show that there are no differences in variables that due to gender and employment.

Key words: financing university education - higher education.

the study Problem

Higher education institutions are going through great challenges in their endeavor to provide the necessary funding to manage their affairs and provide quality education to their students. Al-Rubaie (2008) attributes this challenge to many factors, including:

- The increasing social demand for higher education and the continuous increase in the number of students wishing to join this level of education.
- The economic conditions of some countries and their inability to provide the necessary funding to face the steady increase in universities and colleges.
- Appealing to the community to work on defining responsibilities, credibility and transparency in directing public funds and rationalizing their spending.

- The role of the private sector has increased after many countries followed the approach of privatizing government projects, which necessitated finding formulas for partnership between the public and private sectors in financing education.
- The need for governments to redefine priorities and create new mechanisms for financial disbursement to achieve justice, equality, and social parity, which means redistributing national income to different sectors according to new standards and priorities that may sometimes be imposed by international variables.

The most important problems related to the administration of higher education and its institutions, as follows:

1. Although higher education acquires a large percentage of the total public spending on education, the expansion of student admission in this sector requires securing additional resources to finance it.
2. The response of higher education institutions to the needs of the labor market and the fulfillment of the objectives of securitization of employment require correcting the imbalance in the distribution of students among the humanitarian, scientific and technical specializations.

the importance of studying

- The presence of many entities benefiting from the outputs of higher education, represented by the beneficiaries, the employers, the various sectors of the economy and society.
- Implementing some principles calling for increasing higher education opportunities, including Education for All and Education for Education, all of which are concepts that urge the opening of wider fields and expansion in higher education, which means increasing costs.
- Access to higher education opportunities for students that leads to the formation of a capable human capital that is able to compete and contribute to raising productivity in the work and production sectors.
- The continued dependence of universities and colleges on government funding constitutes a constant burden in providing increased funding for these institutions, which many governments cannot fulfill at the present time.

- The emergence of market mechanisms as a strong influence in making decisions related to education and its programs, and the demand for continuous adjustments and improvements in them, makes the economic sector a basic engine in higher education, which means that it must participate and contribute to the additional financial burdens resulting from meeting the requirements of renewal.
- Searching for alternatives to finance government higher education institutions in the Sultanate of Oman.

Based on what has been diagnosed in the study problem and based on the sources of funding for higher education in the Sultanate of Oman, we are trying through this research to identify the challenges of financing higher education in the Sultanate of Oman by answering the following questions:

- What are the challenges of financing government higher education institutions?**
- What are the challenges in administrative and financial instructions and systems that governmental higher education institutions face?**
- Are there statistically significant differences between the arithmetic averages in the fields of study due to gender and job?**

The study population

The study population consisted of all employees of the Colleges of Applied Sciences of the Ministry of Higher Education, during the academic year 2017/2018.

The study sample

The study sample was formed randomly from the employees of the Colleges of Applied Sciences of the Ministry of Higher Education, whose number is (300) individuals, and the outcome of collecting the questionnaires reached (222) questionnaires out of (300) questionnaires. 74%), and the number of missing questionnaires reached (78), at a rate of (26%).

The study reached several results, the most important of which are:

1. The urgent need for the state to continue financing higher education, because of its role in financing, organizing, monitoring and evaluating the outputs of higher education institutions.

2. The high dependence on the government in financing higher education, which is considered the only source of funding for government higher education institutions, as well as the limited other sources of support for the government. Private higher education institutions also rely heavily on tuition fees as a primary source of funding through the missions that the government allocates to Omani students.

3. There are many challenges in financing higher education, perhaps the most important of which is the rapid development of technology and its accompanying need for continuous modernization and its need for high government spending, and the trend towards academic accreditation and quality also needs financial expenditures.

4. The administrative systems and laws are among the most important challenges that the government must take into consideration in order to facilitate the work of government higher education institutions, as the weakness of investment mechanisms in government higher education institutions has made them lose the ability to compete with private investments, and the lack of necessary legislation in how Increase the revenues of government higher education institutions.

5. The multiplicity of bodies supervising the higher education sector has resulted in the duplication of their work and also the absence of a clear vision for planning in these institutions in order to integrate with each other in specializations, and the locations of governmental higher education institutions at the level of the governorates of the Sultanate.

6. There are no statistically significant differences at the significance level ($\alpha \leq 0.05$) between the arithmetic averages in all fields that are attributed to the gender variable and the job.

The researcher suggests a number of recommendations:

1. The most appropriate model for financing higher education in the Sultanate of Oman is the model that marries the model of government spending and private sector spending with government higher education institutions increasing their revenues in order to contribute to reducing the burden on the government in spending on higher education, through the enactment of regulations and laws that Governmental higher education institutions are given the necessary powers to supplement their budgets from their revenues.

2. The necessity of putting the national strategy for education into effect, as it is long overdue in implementation, because it will solve the problem of the multiplicity of agencies supervising higher education, the unification of financial and human resources, and the optimal use of these resources.
3. The necessity of changing the laws and regulations in order to allow government higher education institutions the necessary powers to be productive centers in terms of establishing factories, buying land, real estate, etc. and working on managing them in order to contribute to increasing the revenues of these institutions.
4. Establishing a government investment fund that returns income to finance higher education, similar to investment funds established by the government in many fields.
5. Granting higher education institutions administrative and financial independence, and replacing the annual budget allocation with fixed chapters to allocating the total amount that gives higher education institutions the freedom to spend in a manner that suits their needs with the state undertaking supervision, accountability and governance work.
6. Adding an item for social responsibility on public and governmental joint-stock companies and banks, as part of solutions to finance higher education.
7. Linking the specializations offered by higher education institutions to the needs of the labor market, in order to make better use of the available resources in feeding the labor market needs of human cadres.

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philosophy of language for Zaki Nadjib Mahmoud

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Abstract

Today the returning to the study of the relation between the language and the world imposes to itself a scientific renewed insight to the phenomena of the language and the phenomena of men in general, and it has a strong relation with the pragmatics direction of modern linguistics. And when the dispersal was a dominant characteristic of the Pragmatics studies in its present manner, thus for the founding of Pragmatics thought itself has a central role in understanding the core of these studies including it in a harmonious cognitive structure. And from the aspects of the founding is reading American pragmatics and understanding the crucial differences between it and the Pragmatics of European Philosophical schools, since those differences in my view are an obstacle to identify the features of that core. Zaki Nadjibe Mahmoud 's recognition of that philosophy and its deep relations with Semiotics , is one way to look for a common gatherer of that dispersal in a frame of a theory which gives the language an inclusive description in the best way possible.

Key words: Philosophy of language, semiotics, pragmatics, reference, relativity.

Zaki Naguib Mahmoud says: "Philosophy has two meanings that are well-known. It is either understood by the meaning of the wisdom that its owner extracted from his experience ...

Or they are understood in the sense of formal abstractions that the thinker extracts from the concepts of science and its issues "(Mahmoud, 1988: 52)

Two attributes with which you can differentiate between philosophy and science »(Mahmoud, 1935: 13). However, his position on philosophy and science raises several problems, the most important of which are:

First: The payment of doubt and suspicion is also the persistence of the sciences, because sciences in all their fields rely on evidence by inference, evidence and arguments.

Second: Exceeding the necessity of being absorbed, so if the philosopher is studying the phenomenon of knowledge in the sciences, he must be aware of the facts of that knowledge.

Third: If it is accepted that the philosopher is aware of the content of knowledge, this requires two interrelated matters:

1. To be a specialist in one branch of knowledge for disability.
2. That the philosopher spends the greater part of his life studying that science and be a scientist.

Summary:

-Zaki Naguib Mahmoud's interest in the philosophy of language stems from his translation of Western philosophy such as Emmanuel Kant, William James and Charles Pierce, and our questioning of his position on this issue falls within the context of our study of modern linguistic theory in its cognitive origins and procedural extensions.

-Philosophy is defined by Zaki Naguib Mahmoud as the study of knowledge in all sciences, and philosophy may be the philosophy of a specific science, which is realized for a scientist who took knowledge of his specialization after a long treatment of the issues of that science. From this stems the subject of his philosophy of language, as it studies the relationship between language and the world in terms of the fact that this relationship is a scientific explanation of the phenomenon of knowledge.

-Pragmatism and semiotics emerge from a single intellectual incubator in Pearce's philosophy

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**The Organized Crime at the International and Domestic
Level
(United Arab Emirates model)**

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Abstract

With economic prosperity and social and technical worldwide, which was accompanied by an enormous increase in transmission of wealth And variables in the global system The forms, methods and means of crime have also evolved , So that the criminal act is no longer confined to the boundaries of a particular territory or country, But it has become extended to include more than one country And became the perpetrators of these acts the ability to carry out their activities criminal By non-traditional means based on greater organization and planning, And including the resulting tremendous wealth in the hands of these organized groups, And is associated with negative effects To the countries affected by this type of criminality, So that it has become hit most of the world In addition to the multiplicity of images and forms of this crime, Of trafficking in drugs, human beings and weapons And the resulting money laundering or illegal transfer.

The importance of research on the subject of organized crime in view of the seriousness of the danger that surrounds the countries of the world, which made the international community stand together in the treatment of this criminal phenomenon, because it is no longer possible to a single state is free from the rest of the countries to combat the kind of criminality affecting the sovereignty and capabilities, especially when we will deal with that sort of crimes as the most advanced scientific and technical means.

Key words: organized crime - the physical element - the moral element.

The concept of organized crime

Organized crime began to appear through the formation of criminal gangs and their attempt to control capital through illegal practices, including:

1. The Italian Mafia: It started its work in Italy, and its activities declined in 1993
2. Yakuza gangs in Japan, which focused on trafficking in arms, drugs and money laundering.
- 3 Colombian cartels: those involved in drug trafficking. (Khalil, M44: P1,2)

And alcohol transport gangs in America, Nigerian criminal organizations and Chinese Trinitarian associations.

Definition of organized crime:

1. Linguistic definition: Crime is a language that is guilt, error, accusation, transgression, and what results in punishment. As for the organization, it indicates the organization and the equipment to organize the movement of the device.

Characteristics of organized crime:

First: the multiplicity of actors.

Second: Organizing in action and planning and taking a hierarchical or cluster form.

Third: Its goal is to carry out illegal acts.

Fourth: the motive for its business is to make a profit.

Fifth: flexibility in work and its development, communication.

Sixth: Continuity in work and stability.

Seventh: Confidentiality at work.

Eighth: the use of violence and bribery.

Ninth: Its actions transcend the one state.

Pillars of Organized Crime

First - the legitimate pillar

Second - The material pillar

In order to establish the material pillar, three elements are required:

- 1- Verb
- 2- Criminal finding
- 3- Causal relationship

Third: the moral pillar

In any crime, the following is required:

- 1- Knowledge: The actor is aware of criminal behavior in.
- 2- Will: It is the perpetrator's will to commit the offense.
- 3- Willfulness or private criminal intent.

The international crimes that affect international peace and security have been identified by specific crimes, namely:

- 1- War crimes.
- 2- Crimes against humanity.
- 3- The crimes of extermination of the human race.
- 4- Crimes of aggression and environmental crimes.
- 5- Terrorism.
- 6- Racial discrimination.

United Nations conventions and subsequent protocols:

First: The United Nations Convention against Transnational Organized Crime of 2000.

Second: The Protocol to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children, supplementing the 2000 Convention against Organized Crime adopted on November 15.

Third: The Protocol against the Smuggling of Migrants by Land, Sea and Air, supplementing the United Nations Convention against Transnational Organized Crime of 2000 November 15.

Fourth: The Optional Protocol to the Convention on the Rights of the Child on the sale and exploitation of children in prostitution and pornography, dated May 25, 2000-

Fifth: The United Nations Convention against Corruption signed in New York, October 31, 2003.

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