

Financial Performance Evaluation Analysis in Hospital and Healthcare Management in Libya

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Abstract- The hospital and healthcare management is considered one of the very important concepts that are most prevailing which preoccupied the wide concern of experts, researchers, administrators and managers who are particularly concerned with the development and improvement of the productive and service performance in the various health organizations.

The concept of hospital and healthcare management is considered the most modern administrative concepts which were built on a group of thoughts and principles that any management may adopt for the realization of the best performance possible. In spite of the multiplicity of the concepts of the hospital and healthcare management, yet the researchers agreed upon the presentation of several basic aspects including the most prominent definitions.

The research paper describe the situation located by the hospital and healthcare sector in Libya and the degree of achieved its objectives through the impact of financial performance evaluation analysis on the improvement of hospital and healthcare management, the problems and difficulties facing the implementation of these analysis in the hospital and healthcare sector in Libya, standing in front of the planning and implementation of hospital and healthcare management and meeting the needs of the working environment, the degree of its impact on the improvement and the effectiveness of the implementation of hospital and healthcare management.

The study focuses on the measurement methods in the financial performance evaluation analysis in Libyan healthcare context, as well as the importance of the implementation of hospital and healthcare management. It is the first study in Libya, which involves the impact of financial performance evaluation analysis on the improvement of hospital and healthcare management . The aim of the study is to realize the fitness of applying the measurement methods in the evaluation of health organizations performance, recognize dimensions of the measurement methods with the strongest impact on the level of the performance evaluation, try to identify the financial performance assessment of the hospitals and different healthcare organizations and the indicators used in the criteria, interpretation and knowledge of trends and developments and recent studies in this area, clarify that the indicators and methods in one of the human institutions have a very important impact in improving the performance and efficiency and develop conceptual framework for the measurement methods in the performance evaluation in Libyan hospital and healthcare sector context.

Index Terms- hospital, healthcare management, financial performance, evaluation, analysis, financial performance assessment

I. INTRODUCTION

The performance evaluation is one of the subject of great importance seriously evaluate for any economic institution was or financial, or educational, or medical, especially in the current period in which the world is witnessing new developments in all fields, leading to the collapse and bankruptcy of many companies , organizations and banks, which were among the main causes of its collapse or bankruptcy and the difference in contradiction issued by these institutions and the real performance accounting data. The evaluation process also is necessary and urgent to assess the performance of the hospital and healthcare sector which is witnessing shifts and important reforms; and assess the impact of these reforms on the performance, the efficiency and productivity of the evaluation analyses, and the extent of rehabilitation to compete with regional and international institutions and organizations. In order to determine the actual performance of the medical and healthcare organizations used many of the indicators and methods, the most important of the so-called indicators and methods of model ROE who knows the traditional manner, and in view of developments in the hospital and healthcare industry and economy reach some researchers to seek other models as an alternative to the traditional indicators the economic value added in the model as a new approach in the performance appraisal process, as well as banks assess the system in accordance with the indicators resulting from field-testing process.

That measure the performance of a permanent and continuous operating indicators for its guidance, warning decision makers and policy makers the possibility of organization exposure to the financial crisis and to address the problem of research, has been relying on the following :

- The collection of information is an important step to facilitate the process of evaluating the financial performance of the one who provided the enterprise.
- The adoption of the measurement and evaluation of performance by the hospital and healthcare management, would give a positive and allows them to determine the possibility of deviations and their causes and how to address them.

Given the economic importance of the hospital and healthcare companies, it is necessary to process the results of the periodic evaluation of the financial analysis of these companies.

As a result, financial analysis will be based on the financial statements, and qualitative indicators for the production of information and data and results that are not shown such statements. Provide the information required to make sound decisions scientifically based policies that support and provide performance improvements.

Using financial analysis as a tool for assessing the efficiency and effectiveness of financial results justifies using available resources and aims to make them appropriately invest, represents deviations, identify the reasons and give the appropriate solutions. In particular, the financial impact has been studied and evaluated in the field of the hospital and healthcare management, which is considered as one of the main axis of the national economy, especially the risks that the companies faces. By providing research results and practical recommendations, it can improve the performance of the organization, to avoid the disadvantages of dealing with factors that affect performance, and therefore benefit organization in improving the performance and continuity. Finally, it serves to enhance the progress of economic development.

II. RESEARCH APPROACH

The researcher estimates the financial performance evaluation analysis and its impact on the hospital and healthcare management in Libya, despite the variety of ways and quantitative and qualitative tools in financial analysis of various economic activities in Libyan hospital and healthcare sector. The researcher is surveyed on the most important criteria that can be used to estimate financial results through very simple financial indicators to compare an absolute number of financial statements or not to exceed the ability to pay in the best of circumstances. Apply to the Libyan hospitals and various health organizations and companies and use the most important international standards for assessing the financial performance of the company taking into account the importance of financial analysis of economic activities carried out by the company and assessing the level of commitment. The organization determines the deviation, cause and effect of its financial operations on that basis.

The approach of this research is one of the most important aspects of the organization's activity, which is an assessment of performance, which is significant with the level of complexity of the business and its surroundings, and characterized by uncertainty and instability.

The hospital and healthcare management for developing countries (including Libya) plays an important role in the development of the healthcare sector, which is considered one of the most important part of every society. However, such countries typically deal with a number of problematic issues, one of which is the difficulty in managing operations and other to analyse financial performance evaluation in order to improvement of hospital and healthcare management. These difficulties may be related to the lack of expertise and the lack of funds allocated to the performance evaluation in the organizations and the insufficient development of the hospital and healthcare management, including the adequate measurement methods used to assess the financial performance evaluation analysis in the hospital and healthcare sector in Libya.

As a result, Libya has introduced hospital and healthcare management as an attractive opportunity to support the national hospital and healthcare system. This research focuses on the impact of the financial performance evaluation analysis on improvement of hospital and healthcare management in Libya, which can become the most promising feature in the future to evaluate the performance of the hospital and health organizations and succeed in measuring the healthcare sector growth. Nevertheless, the development of the healthcare sector slowed down, and such monitoring is the main reason for conducting such research.

III. DATA COLLECTION TOOL

The study was undertaken to involve a large number of manager staff and employees from various public and private hospitals, clinics and medical centers in Libya, especially in the city of Tripoli, and medical and healthcare organizations and companies in Libya.

The research was conducted on 300 respondents, and 290 of them responded fully (about 96,66 % response rate). Through these response rates are high, and it can be argued that the responding sample is representative of the management staff of the medical and healthcare organizations and companies involved, some of managers or employees were either reluctant or unwilling to participate in the surveys. Another limitation is that the study findings might be subjective by the respondents' personal bias. In addition, due to the recent events in the Libya it was rather difficult to obtain some data and information about the Libyan medical and healthcare system and most of the information on the Websites was totally inadequate or very much limited.

The researcher relied on the questionnaire to obtain the data that helps him to test the hypothesis of the study on the subject of the study, where he designed the questionnaire form. In order to verify the validity of the questionnaire, the validity method of the content was used in the form of the validity of the arbitrators. The questionnaire form was presented in its initial form to the supervisor of the thesis, who gave his comments on the questionnaire and the scale used. The questionnaire was also presented to a selection of specialists in the science of hospital and healthcare management. After the opinions and observations of all these specialists were collected on the sections of the questionnaire, the necessary amendments were made either by deleting or adding in the paragraphs until the picture that was prepared for the application was reached. It comprises three main sets of questions:

Group I: It includes six personal questions, namely gender, social status, job, qualification, years of experience and age of the company.

Group II: Includes 23 statements about implementation of the financial performance evaluation analysis in hospital and healthcare sector in Libya.

Group III: Includes 26 statements about the improvement of the hospital and healthcare management in Libya.

After the arbitration process, the researcher distributed the questionnaire forms to managers, technical staff and employees in different hospitals and healthcare institutions existing in Libya, especially in the city of Tripoli, which number is 300. After a

period of time, 290 questionnaire forms were obtained from the distributed forms.

Results of the Z test on the general mean of the responses of the study sample on all the statements related to the level of implementation of the financial performance evaluation analysis in hospital and healthcare sector in Libya

Calculated significance	Freedom degree	Statistical test	Standard deviation	General mean	Statement
.000	28	7.440	.50570	3.6987	The level of implementation of the financial performance evaluation analysis in hospital and healthcare sector in Libya

Results of the Z test on the general mean of the responses of the study sample on all the statements related to the level of the improvement of the hospital and healthcare management in Libya

Calculated significance	Freedom degree	Statistical test	Standard deviation	General mean	Statement
.000	28	4.688	.62004	3.5398	The improvement of the hospital and healthcare management in Libya

Results of the impact test of the level of of the implementation of the financial performance evaluation analysis on the level of the improvement of the hospital and healthcare management in Libya.

The percentage of effect%	Calculated significance	The value of the correlation coefficient	Statement
72.93	0.000	0.854	There is a statistically significant impact of the level of the implementation of the financial performance evaluation analysis on the level of the improvement of the hospital and healthcare management in Libya.

Important findings of research are:

- Commitment rates of hospitals and all medical institutions to real estate and commercial loans, as well as to public sector lending and economic justification and coercion for the absence of any guarantees and the analysis of these financial statements.
- Despite high assets and property rights, there is no increase in solvency rates.
- Administrative deficiencies. The survey highlights that most hospitals and all medical institutions do not have modern administrative structures, which define the functional levels, the functions corresponding to each function, theoretical and practical, and those who possess these features and the specific requirements for each of them.
- The hospitals and all medical institutions are dependent on financial analysis to assess their performance, but not significantly, and demonstrate an increase in the volume of credit institutions and deposits during the financial status analysis.
- What evaluating the opinions of respondents unanimously is monitoring agreed that the employees should not study and develop the courses they offer and have such opinions and opinions but not reflected in their financial statements.
- Lack of investment incentives for hospitals and all medical institutions, and focusing only on investment in deposit and lending facilities.
- By focusing on the opinion of respondents in hospitals and all medical institutions, regulatory authorities have laws and regulations and some measures that can help hospitals and all medical institutions avoid financial difficulties.
- Recent developments in Libya and brought to weak surveillance devices and highlighted recent developments in some budgetary funds to hospitals and all medical institutions and the analysis of this financial situation.
- Management shortcomings in spite of the presence of financial analytics divisions and staff capable of effectively carrying out financial analysis due to the impact of the implementation of the financial performance evaluation analysis on the improvement of the hospital and healthcare management and its involvement with the Government of Libya.

- Despite the increase in deposits and capital, the reduction in the amount of existing capital is rather large, which is associated with a decline in net profit.
- Low capital adequacy, despite the increase in capital.
- Low level of liquidity in hospitals and all medical institutions, despite the growth of total assets.
- Taking into account the fact that hospitals and all medical institutions have eliminated global events and their level of liquidity considerably increased, they did not try to use it for solving some problems.
- Extrapolation from the viewpoint of possible problems and barriers to the use of financial analysis by hospitals and medical institutions employees.
- The increase in private investment in healthcare sector is explained by a significant decline in profits.
- Delays in submission of financial statements by departments make it difficult to predict future assumptions affecting the performance of hospitals and medical institutions
- The hospitals and medical institutions should control the costs of all kinds because this helps to increase the financial and economic efficiency.
- Reducing the requirements in the working capital by controlling the elements of the exploitation cycle. The medical institution must agree between the liquidity obtained and the obligations that it has to ensure that it does not fall in cash flow due to its obligations.
- The hospitals and medical institutions should control its financial decision, and this shall be shown as a result of weak financial ratios as well as rates of insurance risks.
- The hospitals and all medical institutions always seek to achieve profitability, which is one of the criteria for making decisions about future activities. There is an urgent need for a regulatory system to evaluate its performance through different methods, most notably financial analysis.
- The soundness and efficiency of hospitals and medical institutions performance depends on the manner in which their decisions are exercised, the manner in which they recognize the changing risks they face and how they are addressed.
- In order for hospitals and all medical institutions to perform their functions efficiently and effectively, they have to operate on a commercial basis, in a competitive environment and with strong internal will, to develop a more dynamic policy of service delivery.
- The hospitals and all medical institutions should improve the structure and methods of reception through the generalization of the use automated media in order to create new products can be marketed to patients and customers
- The hospitals and all medical institutions should pay attention to the human resource by developing its skills at the global level and organizing management systems by organizing advanced training courses.
- The ratios of financial analysis that take into account the specificity of activity in assessing performance to next points.

IV. RECOMMENDATIONS

Based on the findings of the research, a number of recommendations can be made to improve the measurement of hospitals and medical institutions performance based on the findings of the research and evaluate the medical and healthcare sector in order to Libya has a modern life and continues its social and economic growth. The most important of these recommendations is the study of the practical facts through the financial analysis of the current healthcare environment by analyzing the results of the study, as follows below:

- Recommendation to the official authorities concerned with the control of the Libyan healthcare sector by adopting regulations, and sophisticated control policies that balance the granting of freedom to the hospitals and medical institutions to manage their activities and the reduction of the increased risks that may lead to serious financial crises affecting their activity.
- Recommend to the Libyan legislator to issue laws related to healthcare sector activity that would create a competitive environment with more dynamic policies in the provision of services and the use of resources in a manner can face the dangers.
- Recommendation for the hospitals and all medical institutions to adopt advanced mathematical and statistical methods in the field of different prediction particularly in-depth forecasting of general risks related to insurance and investment risk.
- Focusing on financial analysis technical development, which helps them to access information and access speeds to success of all Libyan medical and healthcare organizations and companies to manage their operations.
- Provide flexibility in published rules and regulations and encourage funds to be returned to large amounts of returnable investment.
- The Libyan Government can spend more time and effort on the reputation of healthcare sector in order to prevent financial problems and increase efficiency of hospitals and all medical institutions in this country.
- Providing softness when applying international standards in the preparation of financial statements and forcing the hospitals and all medical institutions to comply with them.
- Return the goods to the hospitals and all medical institutions by encouraging returns of financial statements that help them make the right investment decisions.
- Do not keep track of financial issues and do initial work.
- Committing hospitals and all medical institutions to transparency in providing information that helps financial analysts prepare financial reports.
- Learn the reliability of financial reporting and the zero tolerance of information dissemination.
- Use liquidity and invest in domestic and foreign investment.
- It is easier to hide financial irregularities and to disseminate public opinion, as well as punish the oppressors.
- Find alternative investment options and focus on specific investments.

- Take advantage of the International Analytical Centers and follow up on the latest International Publications in the field of financial analysis and send experts to participate in international conferences.
- Carrying out many studies and research that will help hospitals and all medical institutions improve their profitability and benefit from the experience of others.
- Benefit from the experience from healthcare sectors in other countries and their problems and challenges and try to overcome them in the future.
- Establishment of a consolidated financial analysis center publishes information and reports that help decision makers and investors in hospitals and all medical institutions.
- Need to take advantage of financial analysis to combat financial and administrative corruption, as it enables comparisons between hospitals and all medical institutions to try and solve them by applying various financial analysis tools.
- Making financial reports in the preparation of budget estimates and trying to take advantage of past mistakes.
- The need to conduct a special course on evaluating the performance of hospitals and all medical institutions and forecasting fiscal deficits.
- Forcing analysts to analyze and manage their financial reporting on a timely basis so that the administration does not face financial problems.

Finally - Universal recommendations for all hospitals, clinics and medical institutions in Libya:

Attention to the implementation of modern methods of measurement in the assessment of healthcare sector activity.

V. CONCLUSION

In this paper, we intend to allocate enough funds for the study of the situation in Libya and the development of the healthcare sector. The purpose of this work is to make an important contribution to the efforts of the Libyan healthcare sector to play an important role in promoting measuring methods, especially in the short run, in the management of operations in hospitals, clinics and medical institutions. In general, the research was focused on impact of the implementation of the financial performance evaluation analysis on the improvement of the hospital and healthcare management in Libya. The purpose of the study is to understand the simplicity of use of measuring methods in assessing the hospital and healthcare management in Libya. The objectives were try to identify the financial performance assessment and the indicators used in this criteria, interpretation and knowledge of trends and developments and recent studies in this area. This is an important factor in improving performance and productivity of hospitals and medical institutions, and develops a conceptual framework for measuring Libyan healthcare activity, evaluating Arabic and Western literature, and evaluating the results of research. The main part of the research is the development of the conceptual framework of the methodology of measurement in the assessment of hospitals and medical institutions activity, which contributes to the conceptual and theoretical knowledge of the healthcare sector activity in the

Libyan context. The paper follows the evaluation of operations management in hospitals and medical institutions and its impact on Libyan healthcare sector operations, as well as the development and support of the local society and the challenges facing the healthcare sector, especially after the war in Libya. This paper has examined the difficulties faced by Libya and elaborated the best way to measure healthcare sector performance and helped Libyan medical institutions to achieve their ambitions as an internationally competitive healthcare sector. Based on the findings of the research and the results of the research, it has been concluded that the purpose and objectives of the research have been achieved.

The importance of this study lies in the following points: The research is a privilege for the researcher because it has nothing to do with the study and analysis of the Libyan medical and healthcare sector; its research has enabled the researcher to improve the knowledge of the hospital and healthcare management operations. The importance of the research, along with the research and assessment of professional knowledge, including the role and use of measuring methods in the Libyan healthcare sector performance, and the success of all Libyan medical and healthcare organizations and companies to manage their operations.

The study provided a set of recommendations that can help you identify ideas and new ideas in managing operations and get ideas that are strategically oriented, highlighting the role of managing operations through effective and effective performance of its objectives.

To understand the nature of the financial work in any institution or organization and to understand the method they use to evaluate their financial performance, they must recognize the major errors of avoidance in the future.

The key contribution of the study is the development of a conceptual framework of the measurement methods in the performance evaluation and the financial performance evaluation analysis, which contributes to the improvement of hospital and healthcare management and conceptual and theoretical knowledge in the topic of the evaluation of performance provided by the hospital and health organizations in Libyan context.

The research paper tried to define the importance of the financial performance evaluation analysis for hospital and healthcare management in Libya, and its positive impact on the development of Libyan society, as well as its relationship to develop and support the local economy and the difficulties facing the healthcare sector, especially after the end of the Revolution in Libya.

VI. FURTHER WORK

1. Conduct studies and research related to the implementation of the indicators and methods in the hospitals and healthcare institutions which have a very important impact in improving the performance and efficiency and develop conceptual framework for the measurement methods in the evaluation of the performance of these institutions.

2. Research the current and future possibilities and capabilities of hospitals, clinics and medical and healthcare institutions which provide healthcare sector development and continue and support economy growth in Libya.

The researcher advises the management of the hospitals, clinics and medical and healthcare institutions to managing ongoing operations, as follows:

1 - Attention to the level of the implementation of the financial performance evaluation analysis in hospital and healthcare sector in Libya through:

1. Speed and accuracy of data analysis using the measurement methods in the evaluation of performance has increased the medical and healthcare institutions ability to achieving sustainability in business performance.

2. Reduce the medical and healthcare sector reliance on agents in business performance is result of the implementation of the measurement methods in the evaluation of medical and healthcare institutions performance.

3. The use of the measurement methods in the evaluation of performance has the positive effects on achieving sustainability in business performance in medical and healthcare sector.

4. Coordinate the operations in different branches of hospitals, clinics and healthcare companies using the measurement methods in the evaluation of performance in order to achieve sustainability in business performance in medical and healthcare sector.

2 - Attention to the level of the improvement of the hospital and healthcare management in Libya through:

1. The implementation of the measurement methods and indicators in the evaluation of hospitals and medical institutions performance helped them innovate new high-quality products and services in order to continue modern growth and development healthcare sector.

2. The use of the measurement methods and indicators in the evaluation of hospitals and medical institutions performance has involved clients and patients in modern growth and development of healthcare sector.

3. The use of the measurement methods and indicators in the evaluation of hospitals and medical institutions performance contributed to understanding the basic objectives of procurement policies related to healthcare sector growth and development.

4. The use of the measurement methods and indicators in the evaluation of hospitals and medical institutions performance helped them to provide service to the customers and patients at any time and place.

5. The implementation of the measurement methods and indicators in the evaluation of hospitals and medical institutions performance helped these institutions to develop their products and services.

6. The implementation of measurement methods and indicators in the evaluation of hospitals and medical institutions performance helped these institutions reduce the working time.

7. The implementation of measurement methods and indicators in the evaluation of hospitals and medical institutions performance have contributed to reducing the number of employees in these institutions.

8. The implementation of measurement methods and indicators in the evaluation of hospitals and medical institutions performance enabled these institutions to establish relationships with other institutions to strengthen their competitive position.

9. The implementation of measurement methods and indicators in the evaluation of hospitals and medical institutions performance has led to development in healthcare sector.

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