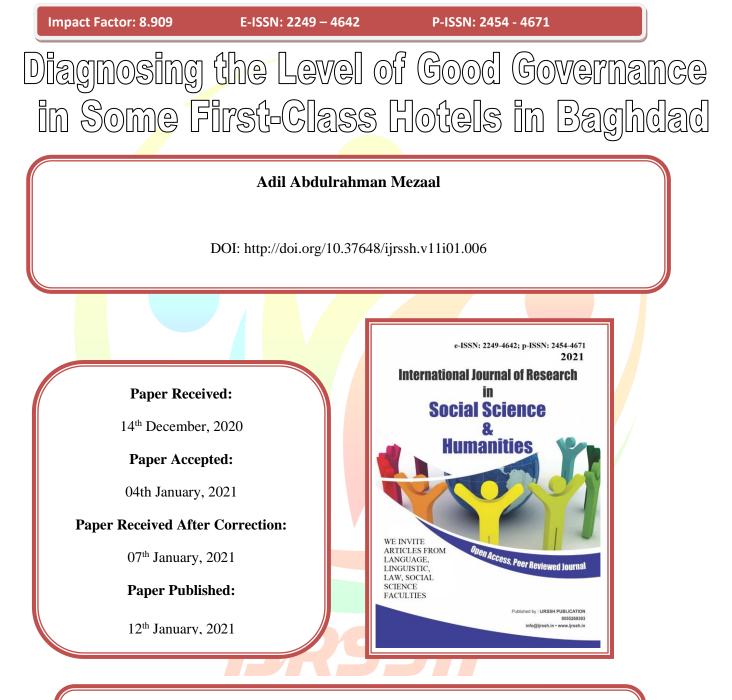


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ABSTRACT

The current research aims to diagnose the level of interest in first-class hotels in the city of Baghdad in good governance, and based on the importance of the research for hotels, the sample and the community, the research used the exploratory method of analysis, so the research sample was the hotel leaders (147) views, and the researcher used the statistical program (SPSS V. 26) to analyze the level of answers, and the results of the research concluded that hotels interest in good governance, specifically in transparency, leadership, disclosure, justice, and disclosure, so the leadership was the most contributing to improving the level of governance, and transparency and communication .

Keywords: good governance, transparency, disclosure, leadership style, first class hotels.

INTRODUCTION

The emergence of agency theory and the problems associated with it as a result of the conflict of interests between boards of directors and shareholders, has led to an increase in interest in the need for a set of regulations and laws to protect shareholders and curb financial and administrative manipulation by board members in order to maximize their private interests. In (1976) each of (Jensen & Mackling) paid attention to the concept of organizational governance to limit between owners (shareholders) and management, which was represented by the theory of agency, and this was followed by many countries paying attention to the concept of organizational governance by scientific bodies and legislators issuing a set of regulations And laws and reports that stress the importance of organizations' commitment to them.

As the means to ensure society is that it is an administration that takes care of the interests of the parties that matter to them (Hindi, 2009: 5). The relationship between the organization's management, the board of directors, shareholders and stakeholders for the purpose of formulating the organization's objectives, controlling them, and setting appropriate incentives to achieve them in a manner that takes into account the interest of the organization and the shareholders (OECD 2010: 3). Or it is a group of contractual relationships that link the organizations' departments, their shareholders and their stakeholders, by creating procedures and structures that are employed to manage the affairs of the organization, and directing its work in order to ensure the enhancement of performance, disclosure, transparency and accountability of the organization, and to maximize the long-term benefit of the shareholders, while taking into account the interests of the parties And the various dissimilar issues (205Demirag et al, 2000). It is also a set of rules and guidelines that help the organization's board of directors and its executive departments to achieve the interests of all parties related to the organization in balance, and to rationally invest the organization's assets to achieve profits for shareholders and shareholders in a framework of transparency and accountability (Ali, 2014: 47). It is a "system by which organizations are managed and monitored" (The Cadre Committee), and (Jahloul, 2011: 30) referred to the governance and societal procedures to monitor and control the work of organizations and their departments to ensure the preservation of the rights of the various stakeholders from inside and outside the organization, (Al-Nassar, 2016: 25)). A structured system for operating and controlling the

organization with an orientation to achieve long-term strategic objectives to satisfy shareholders, creditors, suppliers, employees, and guests, and to comply with legal and regulatory requirements as part of the needs of the environment, (Sarkar & Majumdar, 2005: 4). Ensure that fraud, conflicts of interest and unacceptable behavior are avoided or minimized (Lutfi, 2016: 132).

Good governance has been defined as "the rule that is followed by legitimate political leaders, that is to be honestly elected, forming, within the context of their work, committed cadres to developing community resources and keen to improve the quality of life and well-being of citizens by exchanging trust and satisfaction between them and the parish on the basis of a partnership between them." And Elwy, 2012: 54). It is also defined as "an integrative process for managing state affairs. Governance, the civil private sector and society and individuals organizations have participated in this process, taking into account the different tasks for each task" (Al-Bassam, 2014: 172). Therefore, the term good governance is more comprehensive and broader than the term organization governance, and both of them share in adopting the principle of disclosure and transparency as a basis for good governance in the country or

organization alike, and accordingly it can be said that there are levels of governance, micro level that concerns the the of organizations governance that are concerned with the affairs of organizations. As for the macro level, it concerns good governance, which extends its tasks to governing organizations, both of which are complementary to the other. And responsibility, but extends to the basic and essential content of development, (Saxena, 2018: 44).

Governance works to reduce risks related to financial and administrative corruption, performance raise the levels of organizations and the consequent development and economic progress of the countries to which these organizations belong, attract foreign investments and encourage local capital to invest in national projects, and increase the ability of national organizations to compete globally. And opening new markets for them, as well as transparency, accuracy and clarity in the financial statements issued by organizations and the consequent increase in investor confidence in them and their dependence on them in decision-making, and increasing iob opportunities for community members, thus the importance of good governance has become a powerful tool to attract local and global investments to push the development process at the level It helps

in reducing capital flight and increasing financing opportunities, as well as the possibility of obtaining cheaper financing sources, which increases the importance of governance in particular for developing countries (Yusef, 2007: 10). It also works to establish confidence in the public of those dealing with the organizations' administrations through financial and nonfinancial information that is published by those organizations (Talib and Al-Mashhadani, 2011: 34). Governance can also help to define the mapping of goals and strategies for organizations and to determine how to achieve them (Soliman, 2006: 31). In addition to preventing boards of directors from harming other parties related to the organization's activities (stakeholders), (Abdel-Hamid, 2014: 81). Governance also works through accountability, oversight and transparency reduce corruption and to expedite detection of financial manipulation, fraud and administrative corruption, taking the necessary measures in its regard, and remedying its causes and effects before their exacerbation and their impact on the march of organizations, (Ben Darwish, 2007: 31). This is considered a preventive system. Reducing them as much as possible leads to organizations avoiding incurring additional burdens and costs (Othman, 2017: 31), in addition to achieving a measure of security and safety

for investors and shareholders (Musa, 2010: 37). Thus, it becomes clear that the importance of good governance through the application of governance principles that help organizations and institutions to innovate in the field of business, and work to stabilize financial markets, especially in developing countries, and from this we understand that good governance has become a very important element in achieving development as it is closely linked to increasing production and productivity and supporting The long-term rates of economic growth of countries and organizations (Bin Darwish, 2007: 3).

Good governance seeks through the goals to achieve raising the efficiency of the performance of organizations and the development of systems to reduce fraud, conflicts of interest and unacceptable behavior, and the establishment of systems to monitor the performance of these organizations and the establishment of a structure that defines the distribution of rights and responsibilities and defines the rules, procedures and plans related to the functioning of the work within the organization, and the objectives can be summarized. As a result of applying the good governance system, they are achieved with the following: (Hussein, 2006: 32) Achieving transparency, justice and accountability, and achieving protection for public ownership while taking into account the interests of those dealing with state institutions to limit the abuse of power, and effective and independent oversight and reviewing the performance of executive departments, as well as working to strengthen Confidence in managing the national economy in a way that contributes to raising investment rates and achieving high growth rates in national income. In another source, he refers to ten goals, of which we mention those that complement the previous goals (Ahmad, 2010: 199). Work to improve the competitiveness of administrative units and increase their value, evaluate the performance of senior management and raise the degree of confidence in them, and work to deepen the culture of adherence to the laws, principles and standards agreed upon, and work to maximize the profits of administrative units, as well as obtain appropriate financing and forecast the expected risks, and add another source (Khalil. 2005: 238): Preserving the administrative reputation of organizations through adherence to ethical values (professional ethics).

RESEARCH PROBLEM

The research problem embodied in diagnosing the level of interest in firstclass hotels in good governance, and its dimensions, integrity, accountability, transparency, fairness, participation, equality, and disclosure, in addition to providing a theoretical framework that contributes to improving the level of understanding of the hotels searched in them. The main question of the research The interest what level was. and application of good governance and its dimensions in first-class hotels in the city of Baghdad, while the importance of the research stems from identifying how good governance is employed in the work of hotel organizations and motivating them to improve performance and achieve the desired goals within the tourism market. Through good governance, hotel leaders adopt and manufacture tourism can products appropriate to the tastes of the guests and work to constantly renew them through creativity, innovation and improvement of services, while the objectives of the research were to identify the concepts of good governance and work to apply them within the field of the tourism and hotel sector to find various and renewable hotel products Achieving guest satisfaction in a way that enhances the hotel's position in the tourism market and determines the appropriate policies that can be followed hotel by organizations to embody good governance in order to gain guest satisfaction.

The research aims to diagnose the level of good governance for first-class hotels in the city of Baghdad, as six hotels were selected by reviewing the records of the Tourism Authority, their activities, and their commitment to standards it had set for the last three years, as well as the guests, the method of service delivery and the profits it achieved. Those who have job positions were addressed in addition to the opinions of its employees, and the sample was deliberate stratified, as the questionnaire was distributed on the basis of their awareness of these two variables and their contribution to embodying the performance of their hotels in terms of quantity, quality, productivity and reputation, and the results were according to Table (1) as follows:

Accept	Not Accept	Ret.	Dist.	Hotel
24	0	24	25	Peace Tower
25	1	26	30	Al Safer
20	0	20	20	Urok
25	0	25	27	Dimond Palace
23	0	23	23	Anwar Degla
28	1	29	30	Kadhimiy <mark>a</mark> Palace
145	2	147	155	Total
% 93.5	2.5%	% <mark>9</mark> 4.8	% 100	Rate
% 47		68		Leaders
% 53		77		Staff

Table (1) the research population	and the distribution	of the questionnaire
		A

DISCUSSION OF THE DESCRIPTIVE STATISTICAL ASPECT

The availability of good governance is evident in first-class hotels with a mean of (3.86) available, and it is practiced with relative interest in first-class hotels (77.2%). As for the dimensions of governance, transparency topped the rankings with an average of (4.24) high, and with relative interest (84.4%) good, While the accountability came in the last order with an arithmetic mean (3.56) and a

relative interest of (71.2%) average, while the other six dimensions were arranged according to interest and the arithmetic mean (leadership, justice, disclosure, equality, participation, integrity) respectively, while no one has seen any yet Dimensions are weak in availability, which indicates first-class hotels' knowledge of governance requirements, and working within their framework and contents.

 Table (2) the results of the descriptive analysis and the arrangement of the research

 variables according to the coefficient of relative difference.

R.W	C.V	ST. D	MEAN	المتغيرات
77.2	10	0.387	3.86	Governance
74	13.5	0.501	3.70	Integrity
84.8	16.4	0.697	4.24	Transp arency
79.6	16	0.639	3.98	Justice
75.4	30.4	1.148	3.77	Equality
76.2	24.4	0.930	3.81	Disclosure
74.2	28.9	0.917	3.71	Sharing
71.2	24.4	0.871	3.56	Accountability
82.6	20.3	0.842	4.13	Leadership

CONCLUSION AND DISCUSSION OF RESULTS

The features of good governance were rooted in specific variables whose requirements were carved to build a balanced structure for the organization based on its foundations with an insightful vision that characterizes its administrative, production and marketing leaders to achieve benefits to all beneficiaries, provide high-quality services, and disclose information to all individuals about government policies, regulations, instructions and decisions, as a set of government policies is consistent. It contributes to building good governance, headed by the diversity policy, to indicate

differences the that exist between in individuals working the same organization, whose capabilities may also be distinguished, which contributes to the completion of recruitment and the position of administrators in different positions within the organizational structure, which in turn is reflected in the growth policy adopted within a rapidly changing environment, while using Marketing leaders have specific methods when operating good governance, and adopting tasks that are integrated and compatible with the internal and external work environment, including the behavioral variables it contains, in order for the organization to complete its tourism work wisely and knowledgeable, which contributes to demonstrating the ability of its leaders to use the network method by caring for individuals and production together.

It also requires the activation and crystallization of good governance, the development of clear-cut indicators, whether at the higher or lower levels of the tasks, that have the characteristics of honest and disciplined individuals to perform their work accurately and honestly. A group of processes arises that explain the nature of the components of good governance, which in turn gives the leader of the marketing portfolio the ability to extract value from the guest, by using the principle of cohesion between members of the same team, also with the members of the organization and coordinating efforts to accomplish the work and control it with the impact of oversight and examination according to the set goals, and motivation Workers and their care.

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