

The Impact of Compliance with Regulations and Laws in Reducing Strategic Contradiction Field Study: Arab Phosphate and Potash Mining Companies

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Abstract

This paper assesses the impact of compliance of organizations with the application of laws and regulations in reducing the strategic contradiction in the two companies of the Jordanian phosphate mines public shareholding limited, and the Arab Potash Company in Jordan. The study was conducted by distributing questionnaires to administrative staff from all career levels. Several questionnaires were distributed, and 215 valid questionnaires were retrieved for analysis. The data was entered into the SPSS program.V.25 the use of descriptive statistics measures to be able to apply statistical methods and indicators such as frequency, percentage, and arithmetic averages. The results of the analysis of the data showed that the "application of laws and regulations" index reached (3.94) and "strategic contradiction reduction" index reached (3.95). The study recommended a set of recommendations, including "strengthening periodic commitment to establish better procedures to monitor and ensure regular compliance with regulations and laws".

Keywords: *compliance with laws and regulations, strategic contradiction, phosphates, potash.*

Introduction

The mining sector in Jordan plays an important role in the national economy. It contributes to the GDP by 2.2% and provides job opportunities for thousands of Jordanians" (Petra News, 2023). The mining sector includes extractive companies, which contain the two largest companies in terms of contribution to the local economy and the number of employees, namely the Jordanian phosphate mines company and the Arab Potash Company.

According to a study (Papazafeiropoulou & Spanaki , 2016), the term laws and regulations in companies also refers to internal factors determined by employees, shareholders or written documents and rules, as well as the basic objectives of the organization, external parties, such as consumers, customers, and government regulations.

Today, the two organizations and others are faced with an increasingly complex regulatory environment, with a set of legal and ethical requirements that must be met to avoid sanctions and reputational damage. In general, the researchers noted that non-compliance with and adherence to laws, regulations and ethical principles in

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organizations may contribute to strategic contradiction. Strategic ambivalence expresses the situation when an organization's actions or statements are inconsistent with its stated values or goals, creating confusion and uncertainty among stakeholders.

Several recommendations have been received from previous studies recommending the study of the relationship between such as (Al-Sarairoh & Al-Hajran, 2013) the need to strengthen the organizational culture, which includes compliance with laws and regulations, for employees of the Arab Potash Company. He held training courses for employees to increase the effectiveness of organizational expectations to develop interest in laws and regulations and integrate them into the culture of the organization to achieve strategic goals while adhering to the values of the organization. A study (Al-Husseini & Al-Khayal, 2013) aimed to determine the importance of applying regulations and laws in reducing the strategic contradiction to contribute to achieving the desired strategic goals.

Through this paper, the impact of organizations' compliance with the application of external and internal laws and regulations has been studied to reduce strategic contradiction and to align and harmonize the organization's actions and statements during the implementation of its strategies with its stated values and goals, which alleviates confusion and uncertainty among stakeholders in the Jordanian phosphate mines public limited company and the Arab Potash Company in Jordan.

Compliance with laws and regulations:

Know the location (www.marketbusinessnews.com, 2023) compliance with regulations and laws as the ability of a person, company, or organization to comply with Standards, Regulations, rules, policies, orders or requests. If a company adheres to a set of rules, it complies with them. Thus, we have the two terms: compliance and observance, and simply everything is about compliance with a rule or a set of rules. All companies or organizations in most parts of the world must comply with many rules and regulations.

As for the legal meaning of compliance, according to the website (www.lawtimesjournal.in, 2023) compliance is the state of compliance with applicable laws, since there are many ways to apply the definition of compliance, such as compliance with business regulations in the business world or compliance with civil and criminal law. Another way in which compliance can be applied and understood is compliance with social norms, cultural practices, and adherence to orders in a hierarchical environment, such as the military.

As the website indicates (www.soxlaw.Com, 2023), to the effect that compliance is the adherence to the laws, regulations, standards, and guidelines applicable to a particular industry or organization.

According to the book Parker & Nielsen (Parker & Nielsen, 2017), in organizational studies, the term compliance refers to a set of behavioral responses and attitudes that individuals and companies make to regulation. Where Parker and Nielsen distinguish between an objective and interpretive approach to compliance studies. An objective approach to compliance identifies and explains how, why and in what circumstances individuals and companies comply with regulations, and when and why they do not comply. The basic meaning of compliance in this context is behavior that obeys a regulatory obligation.

See the website (www.albaraka.com, 2023) that the importance of compliance with regulations and laws lies in that it reduces the likelihood of fines or penalties being imposed on companies and protects them from being sued or stopping the company's business. Non-compliance with laws and regulatory provisions exposes organizations to the risk of legal or regulatory sanctions or penalties, material or financial loss or loss of reputation to which the organization may be exposed because of non-compliance with laws, regulations, rules, reporting requirements, codes of conduct or standards.

The site wondered (www.proofpoint.com, 2023), why compliance with regulations and laws is an important part of the work. To answer this question, he explained that business and regulatory compliance are not the same, so it is important to understand why an organization should remain aware of the different laws surrounding its industry. He stated that following regulatory standards has more benefits than just avoiding fines, as it achieves financial stability and helps in business continuity. He mentioned some reasons why it is important to focus on compliance with regulations and laws during the formulation of infrastructure and the design of company standards:

1. Financial security: non-compliance can cost fines of millions of dollars and, for example, a data breach.
2. Avoiding lawsuits: non-compliance makes the organization open its arms to future lawsuits.
3. Business continuity: several regulations ensure that an organization can restore and maintain operations after a disaster. But without regulations, only one major incident may lead to bankruptcy of the organization.
4. Protecting the brand's reputation: where there is a significant impact on revenue damages the brand's reputation.
5. Defend against hackers: the digital aspect of regulatory compliance protects your sensitive data from a data breach. Cybersecurity standards protect your data from Hackers, malware, misuse, and internal threats.

Compliance with regulations and laws can help reduce strategic contradiction by ensuring that the organization's actions are consistent with the country's legal framework (Bottoms, 2019). This can also help prevent the organization from engaging in illegal or unethical activities, which can lead to negative consequences such as fines, legal proceedings, or damage to reputation. In addition, compliance with regulations and laws can help organizations identify potential risks and vulnerabilities, which can be addressed proactively to prevent future issues (OECD, 2000).

While a report (Deloitte, 2016) supported the view that regulatory compliance is important because it helps organizations avoid sanctions, protect their resources and reputation, and stay in the labor market. Non-compliance can also cost the organization millions of dollars in fines after a data breach.

Compliance with regulations and laws according to a study (Blanc & Ottimofiore, 2021) is of crucial importance to ensure that the relevant regulations and public policies achieve their intended public results - that is, protect the main elements of public welfare in a particular country, while supporting economic and social development. Although this is still often implied, strengthening compliance with regulations and laws is an important aspect of international development work. However, the need to treat compliance or behavior change as something specific has taken time to emerge, as well as understanding the entire process between the input (regulations, resources) and the result (compliance or behavior change). Research shows that compliance is not an automatic consequence of regulations, that it does not always yield the desired results, and that the scale and intensity of enforcement are not necessarily related to compliance and regulatory outcomes. Significant evidence also suggests that poorly designed regulations, regulatory management, procedures, and systems can be a hindrance to economic growth and a source of corruption.

Compliance with laws and regulations is a crucial aspect of regulatory compliance that ensures that organizations comply with legal requirements. Numerous studies have confirmed the importance of compliance with laws and regulations in achieving compliance with regulatory standards (Al-Tawijri, Al-Harhi, & Al-Omar, 2004). Based on the above, the researchers believe that it can be concluded that compliance with

applicable laws and regulations can reduce legal and financial risks, and may improve its reputation and credibility. Non-compliance can lead to serious consequences such as financial fines, negative reputation, and even legal penalties. Therefore, organizations should invest in building a compliance culture and implementing effective compliance practices, including establishing policies, procedures, training, monitoring, communication, and applying sanctions when necessary.

Strategic contradiction:

As for the strategic contradiction, a study (Cardona & Rey, 2022) as well as a study (Livingstone, Palich, & Carini, 1998) indicated that the term “strategic contradiction” does not have a clear or widely accepted definition or origin. It is sometimes used to describe a situation in which an organization is faced with conflicting goals or values, or when its actions are inconsistent with its stated goal.

Strategic contradiction refers to a situation where an organization's actions or statements are inconsistent with its stated values or goals, creating confusion and uncertainty among stakeholders. This concept is closely related to strategic ambiguity, which refers to the deliberate ambiguity or uncertainty in the communication of an organization to maintain flexibility and avoid commitment. While strategic ambiguity has been found to have some benefits in certain situations, such as crisis communication (Huang & Lin, 2020) and strategic contradiction can lead to negative consequences for organizations, including reduced stakeholder trust and support (Liu & Wei, 2019).

According to the website (www.un.org, 2023) the “reduction of strategic contradiction” is the process of identifying the main indicators of performance, clearly and concretely defining goals and plans, accurately defining responsibilities and roles, identifying the necessary steps to achieve these goals, determining the criteria used to evaluate performance, providing guidance and effective communication between all members of the company. And all this falls within the internal organizational regulations and procedures, which are part of the regulations and laws that the organization must comply with.

According to the researcher, it can be said that strategic contradiction refers to the state of inconsistency of the organization's actions or statements with its stated values or goals. Strategic contradiction can lead to confusion and uncertainty among stakeholders and reduce trust and support. Strategic ambivalence can also be used as a tool for flexibility and avoidance of obligations, but it should be used with caution in accordance with ethical and legal standards. There may be specific benefits to this ambiguity in some contexts, such as crisis communication, but the strategic contradiction should be handled with caution to avoid negative consequences. To reduce strategic contradiction, the company's business must be consistent with its objectives, plans, laws, regulations, and procedures.

Several previous studies have dealt with compliance with laws and regulations, including a study (Ndedi & Kok, 2021) entitled: "The impact of Health and safety training on the compliance of steel industry employees and their compliance with regulations and laws."

This study aimed to determine the impact of employee health and safety training on their compliance with regulations and laws within the steel industry. The study was conducted in the context of a major steel manufacturing company. Targeted sampling was carried out within the design of the quantitative research methodology. The study used a quantitative research design using a structured questionnaire with closed-ended questions. A targeted sampling technique was used to select participants. The data was collected for a simple random sample of 748 employees, and the number of questionnaires distributed amounted to 165 questionnaires, and the responses accounted for 98.5%, i.e., 163 questionnaires. The results of the study indicated verify that most of the employees received adequate training, which is manifested in their compliance with occupational health and safety

regulations. The results also showed average scores for compliance with safety procedures, the correct use of personal protective equipment, adherence to safety and good business performance, and the promotion of a safety culture by managers are high, indicating that employees understand and comply with the requirements of legislation. The recommendations of the study indicated the proposal to conduct a longitudinal study to gain valuable insights on the compliance of employees with health and safety regulations over time. It also recommended that further research be directed towards efforts to develop intensive health and safety training to improve employee compliance with occupational health and safety regulations. A longitudinal study is recommended to gain valuable insights into employee compliance with health and safety regulations and laws over time.

While several previous studies have dealt with the strategic contradiction, a study (Al-Abadi & Al-Hadrawi, 2020) entitled: "Strategic ambiguity and its role in achieving the organizational standing of business organizations."

aimed to identify the concept of strategic contradiction, which is an important dimension of the dimensions of strategic ambiguity and its role in achieving the organizational standing of the organization, which indicates its position and status in the broader organizational environment, the two researchers have relied in their study on the descriptive analytical method and the study tool was represented by the questionnaire distributed to a sample of (83) al – Bashir shopping mall, in Najaf, Iraq. The statistical analysis of the data was carried out using the program (SPSS), descriptive statistics and analytical statistics were used, and the results concluded that the respondents' perceptions of the level of strategic contradiction reached (3.81), while the respondents' perceptions of the level of organizational standing (3.11), and it turned out that there is a significant positive impact of strategic ambiguity in achieving organizational standing reached its value (.079), and in light of the results of the study, the study recommended the need for the surveyed organization to invest the relationship between strategic ambiguity and organizational standing, including the development of a culture of compliance with regulations and laws.

Thus, the aim of the study is to identify the impact of compliance with regulations and laws in reducing the strategic contradiction in phosphate and potash companies in Jordan.

A study (Al-Ababneh & Al-Aoun, 2019) entitled "The role of banking supervision in achieving compliance with banking legislation in Jordanian banks" aimed to find out the role of banking supervision in achieving compliance with banking legislation in Jordanian banks.

As the study sample consisted of (47) out of (96) employees of the monitoring, compliance and risk department at the Central Bank of Jordan, the study used many control elements such as (independence and accountability risks, cooperation and coordination, tools, and control methods) and the study used the descriptive and analytical approach, and many statistical methods were used such as descriptive statistics and multiple regression analysis. The results showed that there is no statistically significant effect at the level of 0.05 of the role of banking supervision in achieving compliance with banking legislation in Jordanian banks, and it turned out that there is a moral impact of the role of independence, accountability, tools and control methods in achieving compliance with banking legislation, and it turned out that there is no moral role of cooperation, coordination and risk in achieving compliance with banking legislation in Jordanian banks. The study recommended that the Central Bank of Jordan should hold regular and continuous meetings with all compliance monitors to find out the problems and obstacles facing their work and focus on the application of all regulatory systems in banks on an ongoing basis.

As for the study (Qatishat, 2019) entitled: "legal regulation of the work of the compliance department in Jordanian banks", the study aimed to examine the legal regulation of the work of the regulatory compliance department in Jordanian banks.

A sample of banks in Jordan was selected and data was collected using a questionnaire. The descriptive-analytical method, descriptive statistics and heuristic statistics were used to analyze the study data. The results showed that there is a significant impact of regulatory compliance on the financial performance of banks in Jordan. The study recommended the need to establish a legal link between the compliance department and the Central Bank of Jordan, increase the number of compliance officers in banks, and impose fines on banks that are not serious about developing compliance management.

Research methodology

The study adopted the descriptive analytical approach, as the descriptive approach is based on a set of statistical methods concerned with this approach. (Qandilji, 2017) believes that the analytical approach is a method based on selecting a sample from a community and then analyzing and interpreting the collected data about it to reach generalizations and inferences on what is broader and larger than this sample, and this approach is based on identifying what the collected numbers mean, extrapolating and knowing their significance, more than just describing, and interpreting them as in the descriptive approach.

This study is considered a field study in terms of nature, as it was applied to two companies from the extractive companies sector in Jordan, adopting the questionnaire as a means of data collection, being illustrative in terms of purpose, as it works to discover the impact of "the impact of compliance with regulations and laws in reducing strategic contradiction", and this study is also considered a conclusion based on management theories and previous literature.

The study population consisted of all employees holding managerial and supervisory positions in the Jordanian phosphate mines public limited company and the Arab Potash Company, and their number is estimated according to the human resources department (321) employees for the year (2023).

The sample was estimated and analyzed by its statistics or parameters, and we can statistically infer the parameters of society by studying, analyzing, and testing the sample statistics. Accordingly, the two researchers carried out a procedure in which all individuals in the study community have the same probability of being selected within the study sample independently, by taking a random sample of proportionate stratification of all employees occupying managerial and supervisory positions in the two companies under study. In order to reach the appropriate sample size and to be a representative of the study community, the researcher resorted to the sample table specified by (Sekaran & Bougie, 2016), where the appropriate number of the study sample and community representation will be (175) employees, and after identifying and clarifying the study community, (275) questionnaires were processed to ensure the greatest representation of the study community, of which (222) questionnaires were recovered, which accounted for (80.7%) of the original questionnaires distributed, and the number of questionnaires subject to statistical analysis (215) a questionnaire that accounted for (78.2%) of the original questionnaires distributed. The inspection and analysis unit for this study consists of employees who occupy managerial and supervisory positions in the extractive companies' sector, represented by the following functional levels: (Department Manager-Deputy Director of a department, director of a directorate-department-branch, unit manager-department manager-supervisor). The statistical inspection unit for this study is considered the most knowledgeable about the study and is the most able to provide

information on the Study Problem more than employees and workers in lower departments.

The study relied on two main sources to collect its data, namely:

1) Secondary sources: the study used many secondary sources such as books, literature, scientific periodicals, specialized publications, and University theses related to the subject of the study, and some electronic sources available on the internet and various databases that served the study were used.

2) Primary sources: the primary sources consisted of a questionnaire that was developed and formulated its questions to express each of the variables to be able to measure them, and depending on what was asked in the studies.

The questionnaire was developed and prepared as the main tool of the study, through reviewing the previous studies and included in the first part the personal data of the researchers, and in the second part it included a set of questions related to the study variables (compliance with regulations and laws, reducing strategic contradiction), and the number of these questions reached (10) Questions.

The researchers entered the data of the questionnaires, subject to statistical analysis, into the program of the statistical package for Humanities and Social Sciences (SPSS.V.25) using descriptive statistics measures, in order to be able to apply statistical methods and indicators such as frequency, percentage, arithmetic averages and standard deviations of respondents ' answers to the study instrument, the study also relied on the (Kurtosis & Skewness) test to identify that the data collected is within the normal distribution or not, the (Cronbach Alpha) test and the (Split-Half Coefficient) test to check the stability of the study instrument, the study adopted correlation (Pearson correlation) for examining constructive honesty And show how the score of each paragraph correlates with the overall score of its field.

Results

Descriptive statistics (for compliance with laws and regulations)

Table (1) shows the respondents ' answers to (5) paragraphs showing the degree of application towards a variable (compliance with laws and regulations) based on the arithmetic mean, standard deviation, and percentage.

Table No. 1: results of descriptive statistics of respondents ' responses to the variable of compliance with laws and regulations

# Paragraph	arithmetic mean	standard deviation	percentage	level	rank
1 My company fully complies with all applicable laws and regulations relevant to its work	4.03	0.893	82.8	high	1
2 My company has declared policies that ensure compliance with regulations and laws	4.03	0.828	80.6	high	3

# Paragraph		arithmetic mean	standard deviation	percentage	level	rank
3	My company has appropriate formal procedures to combat all illegal practices	4.10	0.873	82	high	2
4	My company periodically reviews its policies to ensure compliance with regulations and laws	3.92	0.911	78.4	high	4
5	My company is measuring compliance processes through a written and distributed material for internal and external customers	3.84	0.965	76.8	high	5
Total index		4.01	0.761	%80.2	high	

The results of the descriptive statistics shown in Table (1) indicate that the arithmetic averages have ranged between (3.84-4.14), where paragraph (1), which states "my company fully complies with all applicable laws and regulations related to its work" achieved the first place with an arithmetic average of (4.14) with a standard deviation (0.893) and a high level of application, and Paragraph (3) came in second place, which states "my company has appropriate official procedures to combat all illegal practices" with an average account (4.10), with a standard deviation (0.828) and with a high level of application, paragraph (4), which states "my company periodically reviews its policies to ensure compliance with regulations and laws," achieved The penultimate place was achieved by an arithmetic mean (3.92) and a standard deviation (0.911) with a high level of application, while paragraph number (5) achieved the last place, which states that "my company conducts its measurement of compliance processes through written and distributed material for internal and external customers" with an arithmetic mean (3.84) and a standard deviation (0.956) and a high level of application, and the total arithmetic mean of the variable of compliance with laws and regulations (4.01) and a standard deviation (0.761) and with a high level of application.

Descriptive statistics (reduction of strategic contradiction)

Table (2) shows the respondents ' answers to (5) paragraphs showing the degree of relative importance towards a variable (reducing the strategic contradiction) based on the arithmetic mean, standard deviation, and percentage.

Table No. 2: results of descriptive statistics of respondents ' responses to the strategic contradiction reduction variable

# Paragraph		arithmetic mean	standard deviation	percentage	level	rank
6	My company has compatibility between the declared strategic goals and the activities carried out by my company	3.88	0.934	77.6	high	4
7	My company has the ability to apply the strategies followed in my company	4.03	0.886	80.6	high	2

#	Paragraph	arithmetic mean	standard deviation	percentage	level	rank
8	My company has enough flexibility when faced with new strategies	3.87	0.920	77.4	high	5
9	My company makes it easier for employees to understand and interpret its goals as its data is consistent with the stated goals	4.04	0.898	80.8	high	1
10	My company makes sure that its goals are clear, which facilitates the decision-making process	3.95	0.913	79	high	3
Total index		3.95	0.799	%79	high	

The results of the descriptive statistics shown in Table (2) indicate that the arithmetic averages have ranged between (3.87-4.04), where paragraph (9), which states "my company makes it easier for employees to understand and interpret its goals, as its data is consistent with the stated goals," achieved the first place with an arithmetic average of (4.04) with a standard deviation (0.898) and with a high level of importance, and paragraph (7) came in second place, which states "my company has the ability to apply the strategies followed in my company" with an average account (4.03), with a standard deviation (0.886) and with a high level of importance, achieved paragraph (6), which states "my company has compatibility between the declared strategic goals and the activities carried out by My company" ranked penultimate with an arithmetic mean (3.88) and a standard deviation (0.934) and with a high level of importance, while paragraph number (8) achieved the last place, which states "my company has sufficient flexibility when faced with new strategies" with an arithmetic mean (3.87) and a standard deviation (0.920) and with a high level of importance, and the total arithmetic mean of the strategic contradiction reduction variable (3.95) and a standard deviation (0.799) and with a high level of importance.

The results of the analysis of variance indicate the presence of a statistically significant effect of compliance with regulations and laws in the dependent variable (reduction of strategic contradiction), which was shown by the value of (F.Sig=0.00) which is less than (0.05) which represents the test morale at the degree of freedom (DF)=[(K-1)-(N-1)]=(4/210).

The results of the transaction table of this hypothesis show that the dimension (compliance with laws and regulations) has made an influential contribution to reducing the strategic contradiction shown by the probabilistic value (T.Sig=0.00), which is less than (0.05), and also by the value of (calculated T=3.704), which is greater than its Tabular value, and the value of (Beta) indicates that the application of compliance with laws and regulations by one degree will lead to raising the level of reducing the strategic contradiction in the sector of the companies studied in Jordan by (0.254).

If the two decision rules are adhered to, it becomes clear that "there is a statistically significant effect at the significance level ($\alpha \leq 0.05$) of compliance with laws and regulations in reducing strategic contradiction in the studied companies.

Discussion

Based on the above statistical readings and the results of data analysis in it turns out the following:

- 1) the degree of compliance with the laws and regulations of the studied organizations in Jordan is generally considered high, as the study participants seem to show a relatively high level of compliance with the laws and regulations.
- 2) high degree of application as all paragraphs showed high arithmetic averages indicating that the enterprise strives to achieve a culture of compliance with regulations and laws among its employees.
- 3) the surveyed companies pay great attention to ensuring compliance with laws and regulations and encourage to report their violations. It is worth noting that assessing the culture of compliance can be an important matter to help improve the performance of the enterprise and ensure compliance with applicable regulations, laws, standards, and regulations.
- 4) it appeared that there was a periodic decrease in compliance with regulations and laws, achieving averages (3.95) and a high standard deviation (0.898). This aspect can be seen as a weakness that needs to be improved. The results of the analysis show that the surveyed companies strive to implement and apply sanctions measures, but there are some aspects that need to be improved, such as periodic compliance with regulations and laws and assessing the impact of sanctions strictly and effectively.
- 5) the overall indicator of reducing the strategic contradiction reached 3.84, which indicates that the level of correcting the strategic contradiction by reducing it in the studied organizations in Jordan is considered high.
- 6) there is a statistical-semantic effect of compliance with regulations, laws, and regulations on the reduction of strategic contradiction. This means that the implementation of compliance practices with regulations and laws can significantly contribute to reducing the strategic contradiction in the companies in question in Jordan.
- 7) The results of the analysis showed that increasing compliance with laws and regulations can lead to raising the level of reducing strategic contradiction in the studied companies by (0.246). This indicates the importance of compliance of companies with regulations and regulations.

Conclusion and recommendations

The process of effective compliance with laws, regulations, policies, procedures and ethical principles and adherence to them in companies may contribute to reducing the occurrence of strategic inconsistencies. Compliance aligns an organization's actions or statements with its stated values and goals, helping to reduce confusion and uncertainty among stakeholders.

Future studies can use this research as an initial principle, and the following research can repeat the study using a different approach, for example, linking compliance with regulations and laws with the level of application of governance in mining companies, such as its application to other industries or in other countries. So, we can compare the results of our study with future studies.

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