

The impact of the Internet on wasting time and its impact on costs in economic units

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Abstract: Internet use is a problem faced by economic units due to employee addiction, leading to delays in completing tasks or fulfilling obligations on time. This, in turn, erodes the credibility of these units and increases costs resulting from the extended product or service lifecycle. Therefore, the research problem can be summarized in the following question: What is the impact of internet use on increased wasted time and its reflection on costs within the institutions and economic units under study?

The research aimed to determine the impact of internet use on wasted time and its effect on costs in the studied units and institutions.

The research concluded that personal internet use leads to wasted time, which in turn affects costs in economic units.

In order to reach the research results, the researcher used a questionnaire to determine the wasted time for each respondent. The average salary for the respondent groups was calculated based on the salary scale published in the Iraqi Gazette. The cost of the worker's (employee's) wage was used based on the wages specified for each hour of work published in the Iraqi Gazette. From the respondents' answers and the hourly wage, the cost of wasted time was calculated, as shown in the tables of the practical side.

The research recommended that economic units should increase oversight of employees in a way that prevents employees or workers from using the internet for personal purposes, even when the employee has no work to do, because this causes laziness among workers and a lack of work spirit among them.

Keywords: (Internet, wasted time, costs) .

Introduction: The internet provides global services as a network connecting all devices worldwide to facilitate data exchange and easy access to information across various devices used for research, communication, and numerous other purposes.

Economic units utilize the internet to provide information, deliver services, and produce goods. Universities employ it for distance learning, including teaching, conducting courses, and holding workshops and training sessions.

Despite its advantages, the internet faces security challenges and data theft. User privacy is not immune to hacking, and some information available on search engines may be misleading or from unreliable sources.

The internet provides gratification for users' personal desires, which can lead to wasted time as individuals seek to fulfill these desires. This, in turn, impacts other aspects of life. For example, an addicted student may experience a decline in academic performance, and employees and workers may experience delays in completing their tasks.

Excessive internet use poses a problem for economic units of all types. An employee or worker addicted to the internet leads to lost production time or service delivery time, which in turn increases production costs, representing an additional burden on economic units.

This research will explain the concept of the internet, the loss of time, and costs, starting with the theoretical aspects and progressing to the scientific aspects, including the research findings and recommendations.

Chapter One: Research Methodology

1. Research Problem

Internet access has become a requirement for government institutions and economic units, and its absence poses an obstacle and a problem for employees in completing their assigned tasks. However, internet addiction, coupled with other factors or motivations such as family, friends, and local and global events, leads employees to use the internet to satisfy their personal desires, with varying amounts of time spent online, resulting in wasted time. The research problem lies in the following question:

What is the impact of internet use on increased wasted time and its reflection on costs in the institutions and economic units under study?

2. Importance of the Research

The importance of the research lies in highlighting some of the reasons for the decline in employee and worker performance during official working hours and its impact on government institutions. The research also contributes to the relevant literature.

3. Research Objective

This research aims to achieve the following:

- A. To define the concepts of the research variables as presented in the scientific literature.
- B. To analyze the research data to determine the impact of the internet on increased wasted time and its reflection on costs in the units and institutions under study.
- C. To establish the relationship between the internet, wasted time, and costs.

4. Research Hypothesis

The research hypothesis is represented by the following main hypothesis:

"There is an impact of Internet use on increased wasted time and its impact on costs in economic units".

From the main hypothesis, the following sub-hypotheses branch out:

1. There is an impact of personal internet use by employees and workers on increased wasted time in economic units.
2. There is an impact of personal internet use by employees and workers on costs in economic units.

5. Research Sample

A random sample of employees from the Ministry of Higher Education and Scientific Research, the Ministry of Education, the Ministry of Construction and Projects, the Ministry of Health, the Ministry of Finance, the Ministry of Municipalities and Public Housing, and the Ministry of Agriculture was selected.

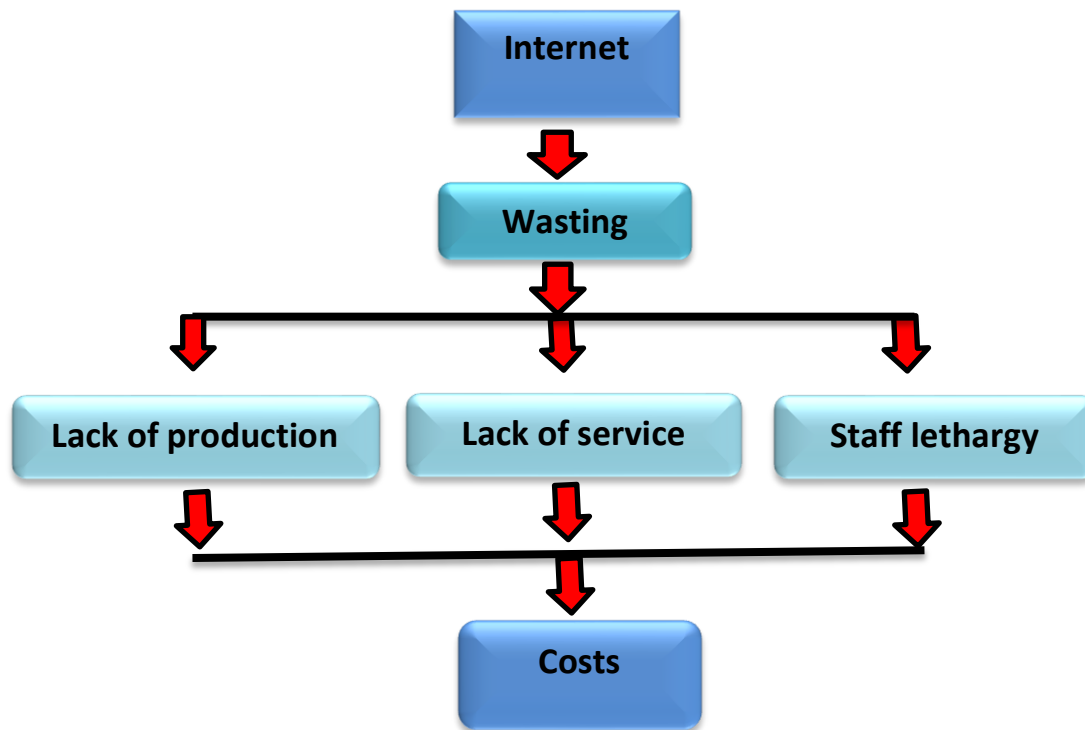
6. Research Limits

The research limits are as follows:

- **Temporal limits:** The research time limit was the year 2025.

- **Spatial limits:** The Ministry of Higher Education and Scientific Research, the Ministry of Education, the Ministry of Construction and Projects, the Ministry of Health, the Ministry of Finance, the Ministry of Municipalities and Public Housing, and the Ministry of Agriculture.

7. Default search scheme



Source: Prepared by the researcher

Section Two: The Theoretical Aspect

First: The Internet

1. Definition of the Internet

The Internet in language: is a translation of the word Internet in the English language, which means the combination of the words Interconnected Networks, meaning interconnected networks. It is defined technically as: a group of computers connected in the form of networks that have the ability to connect to larger networks, as this connection is according to the transmission control protocol that provides the use of the services provided by the network on a global scale (Al-Alawi, 2006: 16).

The Internet is defined as: a global network through which different devices in different locations are connected through a language called the IP protocol, which is used to transfer information (Al-Far, 2002: 157).

It is known as a vast space of information characterised by continuous development and spread, and represents a forest through which information is exchanged, stored, received and sent, of various types (Al-Feel and Abu Salem, 2018: 524).

2. Advantages of the Internet

The Internet has the following advantages: (Nasr, 2007: 107-108)

1. Speed, ensuring the transmission of the required information
2. The Internet facilitates the exchange of various types of documents
3. It provides the possibility of remote conversations, consultations, and the possibility of holding conferences.
4. The Internet provides confidentiality for the information transmitted through it.

3. The Harmful Effects of Excessive Internet Use

The internet has negative effects on users due to prolonged exposure Among these harms are: (Al-Sayed, 2009: 102-103).

1. Physical health harms: These harms include sleep disturbances, eating disorders, eye diseases, obesity, sagging body, and lethargy, which can lead to complications such as heart disease Constant headaches and brain diseases.
2. Psychological health effects: Excessive internet use has been found to cause bouts of depression, increase isolation, and exacerbate personal, family, financial, and professional problems.
3. Family harm: As a result of the lack of time a person spends with his family as a result of internet addiction, family and emotional relationships are affected by the internet, thus reducing trust between spouses.
4. Social harms: The long time a person spends using the Internet and the isolation it creates reduces his relationships and social activity, causing him to lose some of his relationships.
5. Professional damages: An employee addicted to the Internet cannot complete his work as required because of the time the Internet steals.
6. Academic and educational harms: Studies have shown that excessive use of the internet has led to the failure and expulsion of high-achieving students from schools and colleges.

7. Material damages: as a result of spending a lot of money on subscribing to websites to obtain visual and audio materials, as well as spending on purchasing devices and subscriptions to telecommunications companies.

Second: Time

1. Definition of Time

Time: It is a resource of great importance, representing the most valuable possession a human being possesses. It represents the space or container for every action or production undertaken by a human being, and is considered the actual capital of a human being, whether an individual or a society (Abdul-Baqi, 2017: 63).

Time is defined as: the quantity measured by an hour or parts of an hour that moves in a straight line forward, moving according to a specific system that cannot be controlled and is difficult to retrieve. It moves at a fixed and specific speed that does not stop, increase or decrease (Al-Azhar University, 2015: 708).

2. Characteristics of Time

Time has several characteristics that indicate its importance, including: (Al-Famri, 2018: 15-16).

1. It represents a blessing from God Almighty upon humanity.
2. Time is constant and unchanging, meaning it neither increases nor decreases.
3. Time cannot be replaced by anything else.
4. Time cannot be saved.
5. Time cannot be bought.
6. Time is the most precious and valuable thing a person possesses.
7. Time passes quickly.
8. Time cannot be extended, meaning it is inflexible.
9. A person cannot do without time, as all goals and achievements are closely linked to it.
10. Time that has passed cannot be brought back.

3. Time Wasters

There are a number of factors that lead to time wastage, including: (Ronaq, 2021: 63-64)

1. Poor management and insufficient organization.
2. Overstaffing and over-staffing.
3. Lack of information and communication systems within economic units.
4. Unannounced visits to business units.
5. Increasing the number of meetings beyond the reasonable limit.
6. Excessive phone calls.
7. Commencing assigned tasks before considering and planning how to implement and complete them.

Third: Cost

1. Definition of Cost

Cost has been recently defined as the amount of resources sacrificed without obtaining the expected benefit. If a cost is incurred and offset by a revenue, it is an expenditure for the purpose of obtaining a benefit. If it is not offset by a revenue, it is a loss. Thus, a loss represents a cost even if it does not achieve a benefit (Ould Abbad, 2011: 18).

Accountants define cost as: a resource sacrificed or lost, in order to achieve a specific goal. Cost is usually measured as direct materials or advertising costs with a monetary value that must be paid for the purpose of obtaining a service or commodity. Actual cost is the cost that actually occurred - historical - to distinguish it from the planned cost or the cost predicted through the budget (Horngren et al., 2009: 63).

2. Cost Concepts

To define cost and other terms used for cost, the following will be identified: (Shuaib: 9)

- A) Cost: The amount of money or its equivalent sacrificed by an economic unit to obtain a return, or the unit expects to achieve a return or benefit from the sacrificed cost.
- b) Expense: The amount of costs incurred and deducted from the period's revenue when income is measured over the same period.

c) **Loss:** A sacrifice incurred by an economic unit without receiving a return or compensation, therefore representing a loss rather than a cost.

3. Types of Wages

Wages are classified into several types, some of which will be discussed below: (Masoud and Al-Hazni, 2021, pp. 7-8)

A) Cash Wage: Sometimes called the nominal wage, it represents the amount paid to employees as a cash sum representing bonuses and allowances determined by economic units. Cash wages consist of:

- **Fixed wage:** What is paid hourly, daily, weekly, monthly, or annually, according to the economic unit's wage payment system and the nature of the work.

- **Variable wage:** This is what economic units pay to workers in addition to the fixed wage for positive output achieved by the worker.

b) Wage in kind: This is what an economic unit pays to workers in non-cash form, such as medical care, transportation, housing, and food during work. Although the cost of these wages is in kind, they are included in the wage budget.

c) Net wage: is the total wage that the worker is entitled to for his job without any deductions.

4. Time and Cost

Completing activities and tasks within the specified or optimal timeframe is extremely important for economic units. Any delay in completion within the required timeframe may require economic units to add additional resources, such as increasing staff or working hours, or using advanced machinery to increase production (Hamadi et al., 2018: 193).

5. Time-Based Wage Payment

In this method, the worker is paid for the time they spend in the economic unit, regardless of the amount of production or service they provide. That is, time is measured by the hour and calculated by the day, week, and month. Although this method is considered one of the most widely used and popular methods in economic units due to its ease of application, it has drawbacks, including: (Eid et al., 2017: 212-213)

a) There is no distinction between active and inactive workers, as each receives the same wage for the same amount of time, which leads to laziness and a lack of motivation among workers.

b) Laziness and slow production lead to increased wasted time, which is reflected in the costs borne by economic units.

C) A decrease in services and productive units leads to an increase in production and service costs due to the distribution of fixed costs over a smaller number of services or products, which requires economic units to double their control, and this leads to an increase in the cost of monitoring and supervising workers.

6. Principles for Calculating Wage Rate

The wage rate per hour, for each worker, and for a group of workers working as a team, is calculated using the following equations: (Muhammad et al., 1998: 312)

a) Hourly wage rate (for the worker) = Total wage of the worker during the time period/duration versus the wage of the individual worker

b) Hourly wage rate (for workers) = Total wage for workers during the time period/duration vs. wage as a team

Section Three: The Scientific Aspect

First: Research data

1. The researcher relied on the electronic questionnaire data for a random sample of employees of economic units in the country (employees of the Ministry of Higher Education and Scientific Research, the Ministry of Education, the Ministry of Construction and Projects, the Ministry of Health, the Ministry of Finance, the Ministry of Municipalities and Public Housing, and the Ministry of Agriculture), which included demographic information of the respondent and the time he spends He spends it using the Internet during official working hours for personal use.

2. The refusal of most employees of the units under study to answer the question about the time they spend using the Internet during official working hours for personal use, because the electronic questionnaire requires the respondent's personal Gmail, and this was the main reason for their refusal to answer. The answers of (54 employees) were collected for the aforementioned economic units.

3. The working hours in Iraqi law are (8 hours/day) or (48 hours/week) according to what is stated in Article (67) of Labor Law No. (37) of 2015.

4. Working hours means the time that has been legally specified and must be adhered to by the worker, and does not include rest times and meals, i.e. the time specified for the start and end of work, as stated in Article (66) of Labor Law No. (37) of 2015.

5. The working period for the year (365 days) and the month (30 days) was adopted in accordance with Article (15).

6. In order to calculate the estimated monthly salary for the job grades and years of service for the research sample, the researcher relied on the salary scale table according to “Cabinet Resolution No. (400) of 2015 regarding the approval of the amended salary and annual bonus schedule,” published in the Iraqi Gazette on 11/30/2015, shown below.

7. To determine the costs incurred by economic units due to excessive internet use and lost production time, the following steps were adopted:

A. Based on respondents' answers to the questionnaire, the time lost due to internet use during official working hours was calculated, as shown in Table (4).

B. Based on the salary scale published in the Iraqi Gazette and the respondents' educational attainment, the salary was calculated using fixed allowances and an average salary to obtain realistic and uninflated results.

c. Based on a 30-day month and excluding official holidays (Friday and Saturday) to obtain uninflated data, the month will have 22 days. Since the daily working hours are 8, the monthly working hours are calculated using the following equation:

Monthly working hours = Number of working days in the month * Daily working hours

d. From the average salary table, dividing the average salary per employee by the total working hours in the month, we obtain the average hourly wage, as shown below:

Average hourly wage = Average salary / Monthly working hours

e. The monthly cost of lost time is calculated by multiplying the average hourly wage by the monthly internet usage time for each respondent using the following equation:

Cost of lost time = Average hourly wage * Monthly hours used by each respondent

Table (1) Salary Scale

Job grade	سنوات الخدمة											Annual bonus	Number of years of service
	1	2	3	4	5	6	7	8	9	10	11		
1	910	930	950	970	990	1010	1030	1050	1070	1090	1110	20	
2	723	740	757	774	791	808	825	842	859	876	893	17	5
3	600	610	620	630	640	650	660	670	680	690	700	10	5
4	509	517	525	533	541	549	557	565	573	581	589	8	5
5	429	435	441	447	453	459	465	471	477	483	489	6	5
6	362	368	374	380	386	392	398	404	410	416	422	6	4
7	296	302	308	314	320	326	332	338	344	350	356	6	4
8	260	263	266	269	272	275	278	281	284	287	290	3	4
9	210	213	216	219	222	225	228	231	234	237	240	3	4
10	170	173	176	179	182	185	188	191	194	197	200	3	4

Source: Prepared by the researcher based on: Iraqi Facts, (2015), "Cabinet Resolution No. (400) of 2015", Issue 4389.

Second: General information about the research sample

Tables (2-3) below show the general information of the respondents as follows:

Table (2) Respondents' Certificate

Certificate	number	Ratio
Diploma	12	%22.2
Bachelor's	15	%27.8
Higher Diploma	0	0
Master's	21	%38.9
Doctorate	6	%11.1
Total	54	%100

Source: Prepared by the researcher.

Table (3) Years of Service

Years of service	Number	Ratio
Less than 5 years	28	%51.8
5-10 years	9	%16.7
11-15 years	4	%7.4
16-20 years	5	%9.3
21-25 years	2	%3.7

26-30 years	6	%11.1
Total	54	%100

Source: Prepared by the researcher.

Third: Calculating lost time

Based on the data of the respondents in answering the question **(What is the time you need or spend daily for your personal use of the Internet in your department?)**, the lost time for the month will be calculated for the research sample of (54 employees) as in Table (4) based on the number of days in the month (30 days), noting that most months consist of four weeks, so (8 days) will be missing from each month for Fridays and Saturdays in which it is not used Internet during official working hours.

Table (4) Lost time

Respondents	Time lost daily for personal use	Monthly lost time (30 days - 8 days) = 22 days
EMP1	1hour	22hours
EMP2	1	22
EMP3	2.5	55
EMP4	1	22
EMP5	2.5	55
EMP6	2.5	55
EMP7	1	22
EMP8	2.5	55
EMP9	2.5	55
EMP10	2.5	55
EMP11	1	22
EMP12	2.5	55
EMP13	1	22
EMP14	2.5	55
EMP15	2	44
EMP16	1	22
EMP17	1	22
EMP18	1	22
EMP19	2.5	55
EMP20	1	22
EMP21	1	22
EMP22	1.5	33
EMP23	2	44
EMP24	1	22

EMP25	1	22
EMP26	1.5	33
EMP27	1	22
EMP28	2.5	55
EMP29	2.5	55
EMP30	1	22
EMP31	1	22
EMP32	1	22
EMP33	1	22
EMP34	1	22
EMP35	2.5	55
EMP36	2	44
EMP37	1	22
EMP38	1.5	33
EMP39	1	22
EMP40	1	22
EMP41	1	22
EMP42	1	22
EMP43	2.5	55
EMP44	2.5	55
EMP45	1.5	33
EMP46	1	22
EMP47	1.5	33
EMP48	2.5	55
EMP49	1	22
EMP50	1	22
EMP51	1.5	33
EMP52	1	22
EMP53	1	22
EMP54	1	22

Source: Prepared by the researcher based on respondents' data

It is noted from Table (4) that there is a negative effect of using the Internet during official working hours for personal use, as it helps in increasing wasted time, and this proves the validity of the first hypothesis: **“There is an effect of employees and workers using the Internet for personal use on increasing wasted time in economic units”**.

Fourth: Calculating the salary

To calculate the employee's salary in an estimated and non-inflated manner to obtain results closer to the truth, fixed allowances were approved for all employees in addition to the nominal salary

(certificate allowances, university allowances, transportation allowances) shown in Table (5) according to the State and Public Sector Employees Salaries Law No. (22) of 2008 for years of service from (1 year - 30 years) for those who hold a certificate (Diploma, Bachelor's, Higher Diploma, Master's, Doctorate).

Table (5) Allocation grant percentages

Academic achievement	Allotments		
	Certificate allowances	University allocations	Transportation allocations
Diploma	%35	%100	30000
Bachelor's	%45	%100	30000
Higher Diploma	%55	%100	30000
Master's	%75	%100	30000
Doctorate	%100	%100	30000
Note: 1. The percentage of certificate allowances is fixed for all employees. 2. University allowances were granted to employees in the research sample on a fixed basis, regardless of their educational attainment and ministry. However, other allowances, such as professional, hazardous, marital, and position allowances, were not included in the calculations to obtain realistic data and acceptable results. 3. Transportation allowances were granted to employees in the research sample, as these amounts are considered average amounts.			

Source: Prepared by the researcher based on the State and Public Sector Employees' Salaries Law No. (22) of 2008

After approving the allocations shown in Table (5) and the salary scale Table (1), the salary amount will be calculated on an estimated basis as in Table (6).

Table (6) Salary Calculation

Years of service	Certificate				
	diploma	Bachelor's	Higher diploma	Master's	Doctorate
1	669,200	755,200	983,700	1,058,500	1,317,000
2	725,600	769,900	999,000	1,075,000	1,335,000
3	739,700	784,600	1,123,950	1,209,750	1,353,000
4	753,800	799,300	1,139,250	1,226,250	1,371,000
5	767,900	916,900	1,154,550	1,242,750	1,389,000
6	880,700	931,600	1,169,850	1,259,250	1,557,000
7	894,800	946,300	1,185,150	1,275,750	1,581,000

8	908,900	961,000	1,327,950	1,429,750	1,605,000
9	923,000	1,081,050	1,348,350	1,451,750	1,629,000
10	1,038,150	1,095,750	1,368,750	1,473,750	1,653,000
11	1,052,250	1,110,450	1,389,150	1,495,750	1,830,000
12	1,066,350	1,125,150	1,409,550	1,517,750	1,860,000
13	1,080,450	1,139,850	1,560,000	1,680,000	1,890,000
14	1,094,550	1,277,050	1,585,500	1,707,500	1,920,000
15	1,226,150	1,296,650	1,611,000	1,735,000	1,950,000
16	1,244,950	1,316,250	1,636,500	1,762,500	2,199,000
17	1,263,750	1,335,850	1,662,000	1,790,000	2,250,000
18	1,282,550	1,355,450	1,873,650	2,018,250	2,301,000
19	1,301,350	1,500,000	1,917,000	2,065,000	2,325,000
20	1,440,000	1,524,500	1,960,350	2,111,750	2,403,000
21	1,463,500	1,549,000	2,003,700	2,158,500	2,760,000
22	1,487,000	1,573,500	2,047,050	2,205,250	2,820,000
23	1,510,500	1,598,000	2,350,500	2,532,500	2,880,000
24	1,534,000	1,801,350	2,401,500	2,587,500	2,940,000
25	1,729,050	1,843,000	2,452,500	2,642,500	3,000,000
26	1,769,000	1,884,650	2,503,500	2,697,500	3,060,000
27	1,808,950	1,926,300	2,554,500	2,752,500	3,120,000
28	1,848,900	1,967,950	2,605,500	2,807,500	3,180,000
29	1,888,850	2,259,500	7,755,000	2,815,000	3,240,000
30	2,168,500	2,308,500	2,707,500	2,917,500	3,300,000

The salary amount was calculated as follows:

Salary amount = Nominal salary (Table 1) + Certificate allowances (Table 4) + University allowances (Table 4) + Transportation allowances (Table 4)

Source: Prepared by the researcher based on data from Table (1) and data from Table (5).

Fifth: Calculating the average monthly salary

The average monthly salary will be calculated according to the years of service shown in Table (3) and the educational attainment shown in Table (2), excluding the educational attainment (higher diploma) since there is no respondent who holds a higher diploma, as follows:

Table (7) Average monthly salary

Academic achievement	Years of service	Average Amounts in dinars)(
Diploma	Less than 5 years	<u>722,825</u> = 4/753,800+739,700+728,600+669,200
	5-10 years	<u>902,241.6</u> = 6/1,038,150+923,000+908,900+894,800+880,700+767,900
	11-15	<u>1,103,950</u> = 5/1,226,150+1,094,550+1,080,450+1,066,350+1,052,250

	years	
	16-20 years	<u>1,306,520</u>=5/1,440,000+1,301,350+1,282,550+1,263,750+1,244,950
	21-25 years	<u>1,544,810</u>=5/1,729,050+1,534,000+1,510,500+1,487,000+1,463,500
	26-30 years	<u>1,896,840</u>=5/2,168,500+1,888,850+1,848,900+1,808,950+1,769,000
Bachelor's	Less than 5 years	<u>777,250</u>=4/799,300+784,600+769,900+755,200
	5-10 years	<u>988,766.6</u>=6/1,095,750+1,081,050+961,000+946,300+931,600+916,900
	11-15 years	<u>1,189,830</u>=5/1,296,650+1,277,050+1,139,850+1,125,150+1,110,450
	16-20 years	<u>1,406,410</u>=5/1,524,500+1,500,000+1,355,450+1,335,850+1,316,250
	21-25 years	<u>1,672,970</u>=5/1,843,000+1,801,350+1,598,000+1,573,500+1,549,000
	26-30 years	<u>2,069,380</u>=5/2,308,500+2,259,500+1,967,950+1,926,300+1,884,650
Master's	Less than 5 years	<u>1,142,375</u>=4/1,226,250+1,209,750+1,075,000+1,058,500
	5-10 years	<u>1,355,500</u>=6/1,473,750+1,451,750+1,429,750+1,275,750+1,259,250+1,242,750
	11-15 years	<u>1,627,200</u>=5/1,735,000+1,707,500+1,680,000+1,517,750+1,495,750
	16-20 years	<u>1,949,500</u>=5/2,111,750+2,065,000+2,018,250+1,790,000+1,762,500
	21-25 years	<u>2,425,250</u>=5/2,642,500+2,587,500+2,532,500+2,205,250+2,158,500
	26-30 years	<u>2,798,000</u>=5/2,917,500+2,815,000+2,807,500+2,752,500+2,697,500
Doctorate	Less than 5 years	<u>1,344,000</u>=4/1,371,000+1,353,000+1,335,000+1,317,000
	5-10 years	<u>1,569,000</u>=6/1,653,000+1,629,000+1,605,000+1,581,000+1,557,000+1,389,000
	11-15 years	<u>1,890,000</u>=5/1,950,000+1,920,000+1,890,000+1,860,000+1,830,000
	16-20 years	<u>2,295,600</u>=5/2,403,000+2,325,000+2,301,000+2,250,000+2,199,000
	21-25 years	<u>2,880,000</u>=5/3,000,000+2,940,000+2,880,000+2,820,000+2,760,000
	26-30 years	<u>3,180,000</u>=5/3,300,000+3,240,000+3,180,000+3,120,000+3,060,000

Source: Prepared by the researcher based on data from Table (6)

Sixth: Calculating the average hourly wage

Since some months of the year consist of four weeks and several days, and some of them consist of four weeks and others increase and decrease, four weeks will be adopted for the month in the research on a fixed basis and (30 days) for the month, and after excluding (8 days) from Fridays and Saturdays of each week, the number of days in the month will be adopted (22 days) and the work period (8 hours) will be adopted per day in order to extract the average hourly wage by dividing the average monthly salary in Table (7) Based on the number of monthly working hours (22 days * 8 hours = 176 hours per month), unless (48 hours per week) is not relied upon, as the number of working days during the month is taken into account, as in the following Table (8):

Table (8) Average hourly wage

Academic achievement	Years of service	Average hourly wage = Average monthly wage / Number of monthly working hours =Average monthly wage / 22 days * 8 hours per day =Average monthly wage / 176 hours Amounts (in dinars)
Diploma	Less than 5 years	dinar/ 722,825hours 4,106.960 = 176 One dinar per hour of work
	5-10 years	5,126.372 = 176 / 902,241.6
	11-15 years	6,272.443 = 176 / 1,103,950
	16-20 years	7,423.409 = 176 / 1,306,520
	21-25 years	8,777.329 = 176 / 1,544,810
	26-30 years	10,777.5 = 176 / 1,896,840
Bachelor's	Less than 5 years	4,416.193 = 176 / 777,250
	5-10 years	5,617.992 = 176 / 988,766.6
	11-15 years	6,760.397 = 176 / 1,189,830
	16-20 years	7,990.965 = 176 / 1,406,410
	21-25 years	9,503.806 = 176 / 1,672,970
	26-30 years	11,757.840 = 176 / 2,069,380
Master's	Less than 5 years	6,490.767 = 176 / 1,142,375
	5-10 years	7,701.704 = 176 / 1,355,500
	11-15 years	9,245.454 = 176 / 1,627,200
	16-20 years	11,076.704 = 176 / 1,949,500
	21-25 years	13,779.829 = 176 / 2,425,250
	26-30 years	15,897.727 = 176 / 2,798,000
Doctorate	Less than 5 years	7,636.363 = 176 / 1,344,000

	5-10 years	8,914.772 = 176 / 1,569,000
	11-15 years	10,738.636 = 176 / 1,890,000
	16-20 years	13,043.181 = 176 / 2,295,600
	21-25 years	16,363.636 = 176 / 2,880,000
	26-30 years	18,068.181 = 176 / 3,180,000

Source: Prepared by the researcher based on data from Table (7).

Seventh: Calculating the cost of lost time

After knowing the time lost from using the Internet for personal use during the official working hours shown in Table (4) and knowing the average hourly wage for years of service and academic achievement, it is possible to extract the cost of the lost time as in the following Table (9):

Table (9) Cost of lost time

Respondents	Certificate	Years of service	Average hourly wage rate	Time lost per month (hour)	Cost of lost time =Average hourly wage rate * Monthly lost time
EMP1	Master's	Less than 5 years	6,490.767	22hours	142,796.874 D.
EMP2	Master's	Less than 5 years	6,490.767	22	142,796.874
EMP3	Bachelor's	Less than 5 years	4,416.193	55	242,890.615
EMP4	Bachelor's	16-20 years	7,990.965	22	175,801.23
EMP5	Master's	5-10 years	7,701.704	55	423,593.72
EMP6	Doctorate	26-30 years	18,068.181	55	993,749.955
EMP7	Master's	21-25 years	13,779.829	22	303,156.238
EMP8	Master's	5-10 years	7,701.704	55	423,593.72
EMP9	Diploma	Less than 5 years	4,106.960	55	225,882.8
EMP10	Diploma	Less than 5 years	4,106.960	55	225,882.8
EMP11	Bachelor's	Less than 5 years	4,416.193	22	97,156.246
EMP12	Master's	16-20 years	11,076.704	55	609,218.72
EMP13	Master's	5-10 years	7,701.704	22	169,437.488
EMP14	Bachelor's	Less than 5 years	4,416.193	55	242,890.615
EMP15	Bachelor's	26-30 years	11,757.840	44	517,344.96
EMP16	Bachelor's	Less than 5 years	4,416.193	22	97,156.246
EMP17	Diploma	Less than 5 years	4,106.960	22	90,353.12
EMP18	Master's	Less than 5 years	6,490.767	22	142,796.874
EMP19	Master's	Less than 5 years	6,490.767	55	356,992.185
EMP20	Diploma	Less than 5 years	4,106.960	22	90,353.12
EMP21	Bachelor's	Less than 5 years	4,416.193	22	97,156.246
EMP22	Master's	11-15 years	9,245.454	33	305,099.982
EMP23	Master's	5-10 years	7,701.704	44	338,874.976

EMP24	Diploma	26-30 years	10,777.5	22	237,105
EMP25	Bachelor's	5-10 years	5,617.992	22	123,595.824
EMP26	Doctorate	5-10 years	8,914.772	33	294,187.476
EMP27	Diploma	26-30 years	10,777.5	22	237,105
EMP28	Bachelor's	Less than 5 years	4,416.193	55	242,890.615
EMP29	Master's	Less than 5 years	6,490.767	55	356,992.185
EMP30	Diploma	Less than 5 years	4,106.960	22	90,353.12
EMP31	Diploma	Less than 5 years	4,106.960	22	90,353.12
EMP32	Bachelor's	5-10 years	5,617.992	22	123,595.824
EMP33	Bachelor's	Less than 5 years	4,416.193	22	97,156.246
EMP34	Bachelor's	Less than 5 years	4,416.193	22	97,156.246
EMP35	Doctorate	21-25 years	16,363.636	55	899,999.98
EMP36	Master's	26-30 years	15,897.727	44	699,499.988
EMP37	Doctorate	5-10 years	8,914.772	22	196,124.984
EMP38	Doctorate	16-20 years	13,043.181	33	430,424.973
EMP39	Bachelor's	Less than 5 years	4,416.193	22	97,156.246
EMP40	Master's	Less than 5 years	6,490.767	22	142,796.874
EMP41	Diploma	Less than 5 years	4,106.960	22	90,353.12
EMP42	Diploma	Less than 5 years	4,106.960	22	90,353.12
EMP43	Diploma	Less than 5 years	4,106.960	55	225,882.8
EMP44	Master's	Less than 5 years	6,490.767	55	356,992.185
EMP45	Doctorate	16-20 years	13,043.181	33	430,424.973
EMP46	Diploma	Less than 5 years	4,106.960	22	90,353.12
EMP47	Master's	11-15 years	9,245.454	33	305,099.982
EMP48	Master's	5-10 years	7,701.704	55	423,593.72
EMP49	Bachelor's	Less than 5 years	4,416.193	22	97,156.246
EMP50	Master's	26-30 years	15,897.727	22	349,749.994
EMP51	Bachelor's	11-15 years	6,760.397	33	223,093.101
EMP52	Master's	16-20 years	11,076.704	22	243,687.488
EMP53	Master's	Less than 5 years	6,490.767	22	142,796.874
EMP54	Master's	11-15 years	9,245.454	22	203,399.988
Total cost of lost time					D. 13,284,406.04

Source: Prepared by the researcher based on data from Table (4) and Table (8).

It is noted from Table (9) for a research sample of 54 employees consisting of (12 diploma employees, 15 bachelor's degree holders, 21 master's degree holders, 6 doctoral holders) that as a result of using the Internet for personal use during official work hours, the economic units under study bore the costs of lost time without providing services or products in the amount of (13,284,406.04 D.) This means that the Internet has had a negative impact on the costs of economic units, which confirms the validity of the second hypothesis: **“There is an impact of employees' and workers' personal use of the Internet on costs in economic units”**.

Assuming that the research sample is 5,400 employees, which is equivalent to 100 times the research sample, the economic units under study bear the costs of lost time amounting to (1,328,440,604 D.), while if the research sample was chosen from the entire employees of a ministry, the numbers would be hundreds and thousands of times what was extracted.

Section Four: Conclusions and Recommendations

First: Conclusions

1. Employees and workers' use of the internet outside of work requirements results in a waste of time without any compensation in the salary they receive.
2. Employees and workers' personal use of the internet results in decreased productivity and service delivery, leading to increased costs for economic units.
3. The internet is a major factor in some employees' laziness and delays in completing their work on time.
4. The internet is one of the reasons for adding multiple employees, assigning more than one employee to work in one location, or completing a specific task when that task could be accomplished with a smaller number of workers.

Second: Recommendations

1. Economic units should increase oversight of employees to prevent employees or workers from using the internet for personal purposes, even when they are not working, as this can lead to employee laziness and a lack of work spirit.
2. Continuous guidance and a spirit of cooperation from the direct supervisor to employees to accomplish their work and motivate them by appreciating their efforts morally and materially.
3. Advance planning for the needs of each department or branch (division, unit) for workers within this department to prevent an increase in its number of workers in a way that affects the completion of work, because an increase in workers or employees causes reliance on a specific employee or employees to carry out all work while other employees are busy with their wasted time to satisfy their personal desires, including using the Internet.
4. Daily planning and direction for each worker or employee by specifying or assigning him the tasks or work required of him for that day and following up on the reasons for not completing them.

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