



ACCOUNTING INFORMATION SYSTEM REQUIREMENTS IN LIGHT OF THE GIG ECONOMY IN IRAQ

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Article history:	Abstract:
Received: January 2 nd 2022 Accepted: February 2 nd 2022 Published: March 7 th 2022	The era of globalization has imposed many changes in various fields of life and the countries of the world have raced to enter the global markets from the widest of their doors, everyone is trying to find the best and easiest ways to enter this new world order in various ways, which made the world more like a single village. As the advanced technological changes led to the building of a new economy based on communication network technology, it is the cart economy, which required the development of an accounting information system, which depends on information and communication technology. On the computer to track the accounting activity using information technology means, including the Internet.

Keywords: Accounting Information, Electronic Accounting Information System

The importance of the research: the need to identify the requirements of the accounting information system in light of the cart economy in Iraq. The importance of the research also highlights that it is an attempt to study the extent to which the applications of the cart economy are adopted in Iraq, hoping that its results will contribute to pushing the adoption of these applications and entering the field of the cart economy, especially since it is a field Spacious and spacious, its large size helps facilitate economic movement and push it forward.

The aim of the research: to study the stages of successfully transforming into an electronic accounting information system that fits the activities of the cart economy and the requirements for developing an accounting information system.

Research problem: For the purpose of keeping pace with technological progress represented by the cart economy, and in light of modern technological developments, as the cart economy in light of the information and communication technology revolution raised many challenges and real problems in front of the accounting information system and control methods, the research problem can be formulated by the following question. What are the requirements of the accounting information system in light of the gig economy in Iraq?

Research hypothesis: There is a necessary need to develop the current accounting information system to meet the challenges of Internet technology and the cart economy.

Previous studies

ESCWA Study on the Status of Member States: The Case of Iraq, Iraq's Deteriorating Information Technology, United Nations Economic and Social Commission for Western Asia, 2003.

It is a study carried out by ESCWA to assess the situation of its member states (Bahrain, Egypt, Iraq, Jordan, Kuwait, Lebanon, Oman, Palestine, Qatar, Saudi Arabia, Syria, UAE, Yemen) in terms of the information society, and the study indicates the deteriorating state of Iraq with regard to technology Information and Communication.

The research is divided into three main sections, the first deals with the theoretical framework of the cart economy in terms of

The concept and importance, and the second deals with the theoretical framework of the accounting information system, as well as the most important

Its objectives, components and requirements The third is concerned with building a model for the accounting information system in light of the gig economy, and the research reached a set of conclusions and recommendations.

INTRODUCTION

Many Arab countries, including Iraq, are trying to follow global developments in the field of information technology

Communications and the new variables it enhances, through the development and modernization of their economies to keep pace with the rapid and successive developments of information technology. Information technology is limited to information



processing only, but has provided new ways to distinguish its products and services, and the Internet is the basic infrastructure for economic globalization and the transactions of the gig economy, which helps to establish a single global market whose information is available to all sellers and buyers. The development of the gig economy requires that individuals have Creative creative work development, using the accounting information system, which is a system for collecting, storing and processing financial and accounting data used by the computer-based to track the accounting activity using information technology means. Managing all internal and external communications for the purpose of information exchange or information flow.

The first topic is the theoretical framework for the gig economy

The technological development that the world witnessed with its entry into the twenty-first century took place an information revolution, which was called the third industrial revolution or the third human wave after the agricultural and industrial wave that humanity experienced in its long history. This information revolution led to the establishment of a new economy called the information economy or the economy The cart, the electronic economy, or the knowledge society, whatever the name we will give to the economy of the twenty-first century, this economy differs in its quality, structure and mechanisms from the traditional economy, which leads to the addition of a new economic sector next to the economic, agricultural, industrial and service sectors, from that we see The methods of work in the electronic era require changing many old habits, as there must be the ability to deal, adapt and interact with the change that prevails in the twenty-first century. The Arab countries, including Iraq, have wide challenges in this field, the most important of which is the wide electronic gap in their economies, those that left Its time was the information and communications revolution in the field of access to information sources and the ability to exploit them. It is a wide and multifaceted gap that has become a "reality" and is widening between it and the developed countries in addition to its presence among the Arab countries themselves and within each country separately.

gig economy concept

The term gig economy comes from the music industry, where independent musicians record one song or play in one performance without stopping or anticipating future work. In the early days of the term gig economy, it tended to refer to work

obtained through an online platform (such as Uber). The revolution of information and communication technology and the Internet launched a wave of new processes and products, which led to the emergence of electronic work platforms a new way to organize work and economic activity, and since 2010, the number of these platforms that provide work online or communicate with workers directly has increased To provide taxi and delivery services New technologies (online platforms) are accelerating changes in the way work is organized.

The importance of the gig economy

After the tremendous progress in various areas of life in terms of technology and the emergence of the so-called globalization that turned the world into a small village, and after the emergence of the so-called "information technology," which in turn facilitated and helped in the spread of the cart economy as it relies on the computer and various technical means to implement and manage commercial activity,

This technological development contributed to the purchase and provision of the goods and services they needed while sitting in their homes without incurring any kind of costs and effort, as well as the customer had to offer his goods or services through electronic platforms without incurring additional costs. As well as creating job opportunities available to everyone looking for work. The importance of the gig economy comes through:

- 1- It is an unprecedented way to access markets.
- 2- It works to provide the appropriate information at the right time through the platforms for all parties looking for a job or a service provider.
- 3- Saving time and effort in obtaining goods, services and information.
- 4- It goes beyond the barrier of time and place as it can be dealt with 24 hours a day and anywhere in the world. (*Collins et al., 2019:55*)

With the development of technologies through the Internet and the acceleration of the flow of the Internet to the public, it made available applications via the Internet, which the cart economy is one of the important products of the technological and information revolution that was widely used, using modern technologies for communications, including the Internet, which contributed to the spread of the cart economy represented by its activities in goods and services. Without the need for the seller and buyer to meet in the market, as he canceled the distance and time between them, the failure to properly exploit this modern technology that has benefited users on a large scale, especially in developing countries, including Iraq, which suffers



from many problems in its computer systems in which it works and the inability to I have to provide the appropriate infrastructure of software and the necessary and continuous updates, which requires the presence of a qualified human cadre with modern technologies in order to be able to deal with all technologies with their continuous updating and keep pace with the activities of the gig economy. The gig economy can be defined as:

The cart economy is the ability to buy anything from anywhere at any time using electronic means and technologies, and it is an advanced technological system from the Internet that allows the movements of buying and selling goods, services and information (*Bracha and Burke 2016 :70*) gig Economy Obstacles Despite the spread of modern technologies from the means of communication or the resulting new business model, which is the cart economy, there are difficulties and obstacles in using and applying them. Dealers, but many still use the network without its efficiency, which is as follows

- 1- The activities of the cart economy take place in an electronic environment and the absence of paperwork, as the operations are carried out through electronic means of communication and technological devices, such as a computer connected to the "Internet" communication network, as well as there are no temporal or spatial limits for this economy.
- 2- The lack of infrastructure needed by communications and information networks in all countries, including Iraq, which causes It is restricted to some countries in the world and not others.
- 3- The lack of a technical and technical cadre that is based on its management, in addition to the lack of a specialized cadre in management, which carries additional burdens.
- 4- The lack of regulations and laws binding on all countries in the world and the lack of appropriate legal legislation to control the operations of the cart economy among Arab countries, even at the level of a single Arab state.
- 5- Lack of confidence in the activities of the cart economy because the seller and buyer do not deal with each other directly, but through the network.
- 6- The problem of the Arabic language and the lack of Arabic programs with powerful search engines capable of reducing this weakness, especially since the English language is the language used in exchanging information on the level of global networks.
- 7- The lack of research and development centers in order to provide consultations and help citizens in

their countries to get rid of their electronic illiteracy first, and then build the information human being secondly.

(*Hall & Fussey, 2018*)

Benefits and advantages of the gig economy

The absence of a direct relationship between the parties, as the work is done remotely, and without the physical presence of the parties, which avoids infection resulting from mixing or contact as a result of physical dealing as in normal traditional trade that requires the physical presence of the parties or their representatives, which distinguishes the cart economy that It does not require physical presence. Rather, it takes place over the Internet. It is done remotely between dealers who do not have a real business council. Thus, distances were abolished, and trade took place in an open market in which the costs of products and services were allowed to be displayed, and consumers were able to easily obtain the offered goods and services. The most important features of this economy are the following:

- 1- Speed, simplicity and ease: Platforms provide consumers with an easy exchange of information and services without intermediaries, and the simplicity is manifested in providing a greater opportunity for differentiation between goods, specifications and services.
- 2- Saving time and effort: as the cart economy is characterized by the speed in completing transactions, as immediate dealings are conducted between the relevant parties to shorten time and reduce costs. possible.
- 3- Creating an open global market, diversifying the network of subscribers and creating job opportunities for different groups of society, including youth, women and people with special needs. (*Abraham et al., 2018*)

Differences between traditional work and gig economy work

The traditional business sequence of working in the gig economy

- 1 The person receives a fixed wage or salary,/ he is paid according to the type of work he performs, and not a fixed wage
- 2 The work relationship is continuous /The work relationship ends with the completion of the service
- 3 Fixed work schedule and times/ There is no fixed work schedule or time.(*Farrell& Greig ,2018:44*)

The second topic is the theoretical framework of the accounting information system

In the past, the accounting information system focused on recording, summarizing and verifying data about transactions and financial business.



Developments in the field of information technology have been of paramount importance in recent decades, as information technology has facilitated on a large scale, and developments in the globalization of markets and societies play an important role in the field of Accounting, which represents the language of business, as well as the system designed to provide information that helps in decision-making, a system that specializes in collecting, classifying, processing, storing and communicating financial information about economic events to the various beneficiaries to assist them in decision-making, as well as displaying that information to reflect the results of accounting operations. .

Definition of an accounting information system

The information system is a major and important factor that is relied upon to support the decision-making process. Information is also considered the image that reflects the events surrounding the environment, and the accounting information system that uses material, human and other resources to process, retrieve and output data in the form of information that can be defined as:

It represents a group of individuals, equipment and documents that interact with each other within a specific framework, according to a set of policies and procedures to process data expressive of economic events in order to prepare information that meets the needs of a different group of users. (Rom & Rohde,2007:44)

It also represents a network of procedures related to each other, which are prepared in an integrated way for the purpose of performing a specific activity, and contains a network of instructions and accounting procedures, which represent a series of written operations carried out by a number of qualified and specialized individuals.

(Mahama,2016:19)& Elbashir(

The importance of an accounting information system
The importance of the accounting information system comes through providing information to decision makers, that accounting is a process of identifying information, preparing it, measuring it, and communicating it, so it is important that the accounting information system be built or developed on how to collect data about the activities and operations of the cart economy, and transform that data into information It can be used, and focus on the accuracy of that information. The importance of the system comes through:

1- Using information in the decision-making process, as the information system provides decision-makers with the necessary information, and the available

information helps to study the possible outcomes of the decision taken.

2- The nature of developing, using, implementing, or building the accounting information system. The development and development of the communication network and microprocessors for the accounting information system that are based on the use of automated accounts design devices and the advanced communication network leads to an increase in the demand for its use and its work entirely by means of the computer, and finding One information network.

3- The process of preparing financial reports, continuous monitoring, detecting deviations, and then taking corrective measures. (Kamanga& Alexandra,2019:312-315)

Elements of an accounting information system

The components of accounting information systems include a set of procedures, events and activities in order to obtain the appropriate information through the stages of data processing, which are as follows:

A- Input

As the evidence constitutes the system inputs, it must be collected and entered into the system for subsequent processing operations. The financial operations and the surrounding environment constitute the accounting information system inputs.

b - treatment

It represents the technical side of the system, which is a set of accounting, comparison, classification and sorting operations that take place on the entered data with the aim of converting it into useful information.

c- outputs

Information is communicated to the beneficiaries according to various forms such as reports, tables, lists, and charts

Information is called information system output, as the main objective of any information system is to produce

The appropriate information for the decision maker. et al., 2019:167-168) (Ezenwoke

D- Audit and control

The inputs, processing and outputs are subject to the system's internal audit and control process.

f-Feed back

It is the process of measuring the reaction of the beneficiaries to the work of the system, and it is considered the output that is sent to the system again

As sources of information, they may be internal or external and used to start or change operations. Therefore, it is a control system, meaning that it



regulates the rate at which inputs are entered into the system and the rate at which outputs are taken from the system, as well as the rate of operations within the system, where the inputs use some or all of the outputs coming through the control device, and it is called the return part From output to input by feedback method.(*Hla&Teru,2015:976*)

information system requirements

The amazing developments in information technology represent a challenge to the traditional accounting information system, as the cart economy allows the possibility of shopping and selling through computers without moving either party to the other, so it is necessary to develop new capabilities, and the need for creative and effective human cadres, as whenever Information technology increases The need to rebuild the accounting information system has increased to keep pace with developments. The most important requirements of the accounting information system are as follows:

Individuals: They are the users of the system, including accountants, engineers, and individuals in charge of operating and preparing the system, such as analysts, designers, and system administrators.

B - Hardware: It includes all computers connected and used in entering and running data and outputting information, and not limited to that, but also the media on which data is recorded from written papers to magnetic or compact discs.

C- Software: It includes programs used by the system, and there are two types of programs, operating system programs, which control computers and application programs, which are used to meet the various management needs. users of the system.

Data: It is the raw material that the system operates in order to supply the administration with its information needs, as the data must be managed efficiently so that it can be used optimally, represented by useful information for different users.

E- Networks: They represent the basic environment for communication between computers and each other, the programs responsible for managing the communication between these devices, and the communication requirements such as cables and wires...etc.

f- Database: It is the container that contains the basic data stored on the various storage media, which must be available in order for the operation to be carried out.

H- Operation manuals: they are usually printed in the form of manuals called "operational manuals." There are usually two types of manuals in electronic computer systems, one for users of the system,

which includes instructions for preparing data, how to enter it, and instructions for operating the computer, while the second is for workers in the center The computer itself that runs the system (*Kumar et al.,2020:39-40*)

The difference between manual and electronic accounting information systems:

The main and fundamental difference between the manual and electronic accounting system lies in the implementing mind For things, this means that the manual system allows the person, through the use of his mind and innate intelligence, to analyze things and then take decisions and implement them in accordance with recognized policies and procedures. To make mistakes, that is, this mind cannot analyze, but can only implement the analysis mechanism drawn for it in advance and then implement the policies and procedures. Therefore, the work mechanism in the electronic accounting system is the same as the procedures, but with a slight difference, which is that the accountant orders the electronic program by following all the previous orders when entering data After that, the accountant's work is limited to entering the information, nothing more, and the device implements the steps. (*Neogy,2014:55*)

The third topic: the impact of electronic operation on the components of accounting information systems

The components of the accounting system that is based on the electronic operation of data will not differ from the components of

The manual accounting system means that in all cases there must be a documentary group, a book group, an accounting guide, financial statements and other reports. However, the use of the electronic computer affects the form of each of the previous ingredients and its relationship to other ingredients, which we will explain in the following presentation of the nature of the accounting system in light of Use of an electronic computer

1- The effect on the documentary collection:

Documents under the manual system take the usual form in which sales and purchase invoices, payment and collection receipts, etc. appear, and these documents are used directly for registration in the books and records.

In the case of the electronic operation of the data, the matter necessarily requires an amendment in the form or nature of the documents or the use of a simple documentary group that contains the data in the original documents translated in a way that the electronic computer can understand so that it can be fed with this data as input. The nature of this media



will be affected by the method used to operate the data. (Soudani,2012:139)

2- The effect on the carrying amount:

The impact of the electronic computer is not limited to the documentary group, but also extends to the book group. Under the manual accounting system, the book group takes the form of volumes, and everyone who looks at these volumes can read the data in them. As for the electronic operation of the data, the set of books and records may take the form of magnetic tapes or magnetic cylinders. It is clear that the book group in its new form does not allow the accountant or auditor to access the data in it directly, as in the case of the book group that exists under the manual system.

3- The impact on the accounting evidence:

The accounting guide in particular is considered one of the basic necessities for the success of designing electronic operating systems for accounting data, because each guide contains an organized plan for numbering the items it contains, whether these items are financial accounts, cost items, cost centers, or responsibility centers. These same numbers represent the codes he uses Program outline in designing the entry, recording, search, retrieval and processing processes that include application programs. Without these code numbers, the previous operations become slow and expose it to many errors, and the sizes of data files become bloated and burden the memory during operation.

4- Impact on the financial statements and other reports:

The use of the electronic computer has affected both the quality of the lists and reports prepared by the accounting information system and the means used in presenting these lists and reports. Therefore, the use of the electronic computer has led to the speed and accuracy of obtaining reports, as well as the possibility of providing more effective administrative reports due to the ability of the electronic computer to operate Huge amounts of data and the possibility of developing quantitative models to solve management problems. (Sari et al, .2019:93-96)

The relationship of the accounting information system to the cart economy

The future of the accounting information system and the cart economy is related to the development of Internet technologies

Dealers in the market about goods and offers that are economically feasible in terms of buying and selling, and the platforms have expanded their activity to achieve profits via the Internet, and therefore accountants must evaluate and experiment

by providing and expanding accounting services via the Internet, such as remote auditing, demand for electronic copy, bookkeeping, while These services via the network will link the cart economy with its various methods, especially in the field of marketing, and the challenge for the accounting profession is to provide accounting services in a fair manner represented by accuracy, as well as making a profit, and meeting the needs of the cart economy through that network, just as the Internet and its relationship to accounting , provides a wider range, with lower cost, and often provides almost immediate on-line access to increasing amounts of accounting information, and is a very fast way to transmit and retrieve it, and that this growing set of financial accounting information must be collected, classified, presented, analyzed, and confirmed by accountants Through activating the accounting information system, because it will be available on the Internet and worldwide, and it will change continuously with updating, and the information will be linked to Accounting in the cart economy through the accounting and accountant's work mechanism and activating the accounting information system with the gig economy,(Huy& Phuc,2021:90-93)

CONCLUSIONS

1-The cart economy contributes to saving time, effort and money at the national level, as it is virtual markets on the Internet that enable the presentation and sale of products and services for an acceptable price for these services.

2-The Iraqi problem is twofold: the government did not build the information infrastructure to the necessary level in terms of quality, cost, continuity and speed, and information plans were not developed for information development, and did not interact with international bodies concerned with information development, and their public administrations were not updated with information, and our role as individuals is almost as a spectator, as creative individuals are present. But their creativity has not yet moved as it should be to the knowledge industry, including tools, programs and commercial patterns.

3-The need to develop an electronic accounting information system to suit the activities of the cart economy and provide the requirements for the transition to an electronic system through training and rehabilitating working workers and providing devices and equipment to keep pace with developments.



4-The importance of the accounting information system comes in that it gives outputs in the form of realistic numbers and statistics, derived from the inputs that provide it with the necessary information that reflects the economic reality, and this reflects the importance of this system in that its outputs are relied upon in making decisions by the beneficiaries.

5-Providing the requirements of the information system is the most important aspect of this development, since the electronic revolution requires building or developing the accounting information system in its activities and ensuring coordination and integration between its various functions to raise the effectiveness and efficiency of the accounting information system.

RECOMMENDATIONS

1-Establishing a government website on the Internet to promote the gig economy between Iraq and the outside world, including all laws and legislations, as well as integrated information on the public and private sectors.

2-Enacting laws, legislation, and controls for the purpose of providing trust between the platform, the service provider and customers for the purpose of promoting this type of activities similar to other countries

3-Organizing conferences and symposia that explain the importance of the gig economy and the benefits resulting from it on the national economy and benefiting from the experiences of countries that practice the gig economy, especially the Arab Gulf countries that have made great strides in it.

4-Spreading the culture of the Internet among the members of society and providing this service at low prices and widely for the purpose of moving towards practicing this type of activities

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