



## EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS IN GOVERNMENT UNITS IN AL-QADISIYAH GOVERNORATE FROM THE MANAGEMENT'S POINT OF VIEW

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<b>Received:</b> 18 <sup>th</sup> October 2022 <b>Accepted:</b> 18 <sup>th</sup> November 2022 <b>Published:</b> 28 <sup>th</sup> December 2022	<b>Study Objective:</b> To identify the concept and components of accounting information systems in government units and to identify the effectiveness of accounting information systems in government units in meeting the Department's requirements to carry out its functions of planning, controlling and making decisions. <b>Study found:</b> The planning and oversight function is interrelated, since planning is a preliminary assessment of alternatives in order to choose their preferences with a view to achieving good oversight. The latter helps to track actual implementation and compares it with planned performance. Accounting information is one of the main pillars of the Integrated Decision-Making System in government units in Qadisiyah governorate. <b>Study recommended:</b> Attention should be paid to the planning of the financial and human resources of the government units in Qadisiyah governorate, which will increase the efficiency and effectiveness of the planning process in those units and the success of the planning process, and the need to pay attention to the supervisory aspect of the government units in Qadisiyah governorate, which works to diagnose deviations and errors and work to correct them in order to reach appropriate decisions.

**Keywords:** Accounting Information Systems, Government Units

### INTRODUCTION:

Accounting information systems applied in government units are important resources and key sources that provide senior management with financial and accounting information that enables these departments to plan, control and make appropriate decisions and are instrumental in achieving an integrated vision between the units' capabilities and available resources and their areas of activity to optimize the use of these resources. Study and analysis of factors affecting the efficiency and effectiveness of accounting information systems is one of the mechanisms used to evaluate this system and its relevance; Accounting information is evaluated using direct measures and indicators. (Utility, efficiency and effectiveness) Government units in Al-Qadisiyah governorate are aware of the importance and role of accounting information systems. They require the building of sophisticated systems that contribute to the efficient and effective achievement of their objectives through the provision of accurate and impartial information that is appropriate and reliable in the preparation of financial and non-financial reports in a timely manner.

### Part One: Research Methodology

**First, the problem of study:** The problem with study

lies in the urgent need for accounting information systems that keep pace with recent technical developments in the world, including Iraq, and the urgent need to know the effectiveness of the accounting information systems applied in the education of Al-Qadisiyah and the extent to which it is used by management in the information produced in the field of planning, oversight and decision-making.

1- Are accounting information systems in Government units in the governorate Al-Qadisiyah is effective in meeting the requirements of the planning process?

2- Are accounting information systems in government units in Al-Qadisiyah governorate effective in meeting the requirements of the control process?



3- Are accounting information systems in government units in Al-Qadisiyah governorate effective in meeting the requirements of the decision-making process?

**Second: Objectives of study:** The objectives of study are as follows:

- 1- Identifying the concept and components of accounting information systems in government units.
- 2- Recognize the effectiveness and characteristics of accounting information systems in government units.
- 3- Recognize the effectiveness of accounting information systems in government units in meeting management's requirements to carry out its functions of planning, controlling and making decisions.

**Third: The importance of study:** The importance of study is that it examines the effectiveness of accounting information systems in government units in Al-Qadisiyah governorate's role in successful management by providing it with reliable, appropriate, understandable, comparable and timely accounting information to be used in the performance of its functions as required. This is reflected in the fulfillment of its duties as planned and the possibility of oversight in pursuing the planned objectives that have been implemented to reach appropriate decisions that serve the Department's access to and ability to address and correct deviations.

**Fourthly: Study hypotheses:** Based on the problem of study, the following hypotheses were formulated:

- 1- Is there a statistically significant relationship between the accounting information systems of government units in Al-Qadisiyah governorate and meeting planning requirements?
- 2- Is there a statistically significant relationship between the accounting information systems of government units in Al-Qadisiyah governorate and meeting the requirements of the oversight process?
- 3- Do There is a statistically significant relationship between Accounting information systems for government units in Al-Qadisiyah governorate and meeting the requirements of the decision-making process?

**Fifth: Society and sample study:** Study community consists of the Iraqi government service sector. The research sample was used using the random sample method by distributing the questionnaire form to the directors of government departments in Al-Qadisiyah governorate.

## **Part Two: Theoretical Framework**

### **First: Accounting information systems (concept, components )**

**1- Definition of accounting information systems:** Accounting information systems are currently the entity responsible for providing financial and quantitative information to all departments, departments and other parties, and accounting information systems can be defined as such. "A group of individuals, equipment and documents that interact with each other within a given

framework, in accordance with a set of policies and procedures to process data expressing economic events in order to prepare information that meets the needs of a different group of users (Muhaddan et al., 2007:15).

The (Fakeeh,2015) The Accounting Information System (IPIS) is the system that monitors financial matters in a timely manner through the use of electronic computers, providing access to reports and data from anywhere, and to any person of interest, whether close to or outside the workplace.)

This(Hussein, 2003:47) is the essential and important part of the Enterprise's Business Management Information System, which records and compiles financial statements from outside and within the Organization, and then operates these data and converts them into useful financial information for users outside and within the Organization.

He also knew (Al-Jabawi & Al-Jubouri, 2014:26) that he is one of the components of the administrative organization that collects, compiles, processes, analyses and communicates appropriate information for decision-making.

Researchers conclude from previous definitions that accounting information systems (human components (personnel) and physical components (equipment, hardware, software) that produce information with high efficiency, accuracy and reliability and communicate it to the beneficiary parties (internal and external) in a timely manner to make decisions.

### **2- Components of the Accounting Information System:**

The Accounting Information System as any system consisting of a set of elements to achieve its objective, these elements are outlined below (Al-Daya, 2009:31)

- a) Documents and supporting financial transactions occurring in the enterprise.
- b) The databases in which the financial statements of the financial process are stored.
- c) Software that processes data to convert useful and appropriate information.
- d) Established and written accounting procedures for the sequence of financial operations in the organization.
- e) Individuals dealing with one or more components of the accounting information system.
- f) Electronic means and technological communications used in the accounting information system.

The factors affecting the accounting information system lie in the system's personnel, data collection, processing, storage and decision-making processes, as well as the devices and means used for the accounting information system's objective of obtaining accounting information in support of decisions.

### **Secondly: Effectiveness and characteristics of accounting information systems:**

The concept of effectiveness relates to the degree of



success in achieving the Foundation's objectives, which means that the degree of effectiveness is measured by the extent to which the specific goals already found are achieved (Al Ali, 2001:25). It can be said that effectiveness is the ability to perform the right and desired work (Sayam & Mehendi, 2007:35).

The effectiveness of accounting information systems is the ability of the accounting system to achieve its objectives, the most important of which is the provision of appropriate and reliable information that helps decision makers achieve their goals both inside and outside the organization (Fadhel, 2007:5). They were known (Abu Sha'ban, 2014:27) as the ability of accounting information systems to achieve objective objectives that help to sustain the functioning of such systems.

The accounting information system has several characteristics, if available, that make it a vital information system in the institution in which it is located, so that it performs its function for which it was developed in this institution and those characteristics that qualify it to be effective and efficient are (Al-Hafnawi, 2001:59):

- 1- The accounting information system must achieve a high degree of accuracy and speed in the processing of financial statements when converted into accounting information.
  - 2- Provide management with the necessary accounting information and timely decision-making in selecting one of the Department's alternatives.
  - 3- Provide management with the information necessary to achieve oversight and evaluation of the enterprise's economic activities.
  - 4- Provide management with the necessary information to assist it in its important function of short, medium and long-term planning for the future business of the enterprise.
  - 5- Be prompt and accurate in retrieving quantitative and descriptive information stored in databases when needed.
  - 6- Be flexible enough when it needs to be updated and developed to suit the organization's emergency changes.
- It is evident from the foregoing that each organization's accounting system is effective in the event that those characteristics are available from the accuracy, speed and availability of information in a timely manner to make alternative or other decisions and has the possibility to retrieve information in a timely manner, as well as flexibility.

### **Third: The relationship of accounting information systems to administrative functions in service institutions**

Given the importance of accounting information systems

in management by facilitating the various processes necessary for different entities where its role lies in (Ahmed, 2006: 24-25):

#### **1- The role of accounting information as a tool planning**

Planning is one of the Department's main functions aimed at achieving its programming as the essential goal for the success of the Organization and this process consists of a range of activities and actions undertaken by senior management to define objectives and develop the necessary programmers, And to formulate the necessary policies to control those resources, this process helps the institution in the face of the future conditions of the institution, Reduce the risk of uncertainty accounting information ", accounting information is an essential tool for planning at the pre-implementation and post-operational stages, assisting in the preparation of planning budgets and parity analysis.

#### **2- The role of accounting information as a tool control**

Control begins directly when plans are made and requires tools capable of identifying and addressing deviations, The planning and oversight function is interrelated, since planning is a preliminary assessment of alternatives in order to choose the best for good oversight, and the latter helps to track actual implementation and compares it with planned performance.to ensure that actual performance is carried out in accordance with established plans, policies and criteria for detecting and correcting deviations to determine their causes.

#### **3- The role of accounting information as a tool for streamlining decisions**

Accounting information is one of the fundamental pillars of the Integrated Decision-Making System at both the enterprise level and any economic unit derived from it. and even the most important reason why accounting exists and continues to evolve is that it provides information that is the basis for decision-making, The accountant provides appropriate information both to meet management's needs at different levels and to meet the needs of external parties to rationalize decision-making. If so, are there certain criteria for judging the validity of the information produced by the accounting system for use as a basis for decision-making and rationalization(Lundy, 28:2000).

#### **Part Third: Practical Aspect**

From the questionnaire form described in the supplements to the current study, there are three main themes: (First Part: the effectiveness of accounting information systems in meeting the requirements of the planning process.) It has five paragraphs (second: the effectiveness of accounting information systems in



meeting the requirements of the control process.) It also includes five paragraphs, while the third is the effectiveness of accounting information systems in meeting the requirements of the decision-making process. It also contains five paragraphs, in this part we will focus on the importance of each paragraph within the Part to which it belongs and as shown by the following:

**Relative importance of the paragraphs within the Part**

The paragraphs possess different variations of importance within the single part and this importance is determined by the creation of some preliminary statistical indicators important for each paragraph by calculating the calculation of the averages and standard deviations to indicate its position within the part as well as clarifying the level of availability of the paragraphs of the part. The level of availability has been determined based on calculated averages as follows

**First. Effectiveness of accounting information systems in meeting the requirements of the planning process**

Through the results shown in table (1) which relate to the part The effectiveness of accounting information systems in meeting the requirements of the planning process There is a positive agreement for the part The

Table 1. Preliminary statistical indicators and level of response to the part of effectiveness of accounting information systems in meeting planning process requirements

NO.		Strongly disagreed	disagreed	Neutral	Agree	Strongly Agree	mean	S.D	answer direction	answer level	Order of Importance
Pra1	F	4	7	11	14	14	4.52	.672	Agreed Severely	Very high	2
	%	0.08	0.14	0.22	0.28	0.28					
Pra2	F	13	9	8	15	5	3.75	.835	Agreed	High	3
	%	0.26	0.18	0.16	0.30	0.10					
Pra3	F	10	8	12	17	3	3.43	.902	Neutral	High	5
	%	0.2	0.16	0.24	0.34	0.06					
Pra4	F	7	5	8	12	18	4.61	0.574	Strongly Agree	Very high	1
	%	0.14	0.1	0.16	0.24	0.36					
Pra5	F	12	11	7	11	7	3.72	0.836	Agreed	High	4
	%	0.24	0.22	0.14	0.22	0.14					
<b>General average of the computational community</b>							4.006	0.7638	Agreed	High	---

**Secondly: Effectiveness of accounting information systems in meeting the requirements of the control process**

Through the results shown in table (2) which relate to the part The effectiveness of accounting information

effectiveness of accounting information systems in meeting the requirements of the planning process The general average of the current study sample's calculus indicates a high agreement and this is evidenced by the arithmetic average of (4.006) It is higher than the hypothetical calculus of Likert scale adopted in this current study of (3) which indicates a positive trend in the response of the sample study basically, It is clear from table (1) that the paragraph (4) It has obtained the first position, which indicates that (the plans and objectives of the government units are established on the basis of the information provided by the accounting information systems.) This paragraph achieved the highest average arithmetic in a language (4.61) and with a standard deviation of (0.574) with a very high level of response and a trend that I agree in most of the vocabulary of the current study sample accounting information is of great importance from the point of view of the management of government units in improving the level of strategic plans. " in the middle of my account was (3.43) high standard deviation "0.902). With a high level of responsiveness and a trend I agree in most of the vocabulary of the current study. And so for the rest of the part paragraphs (The effectiveness of accounting information systems in meeting the requirements of the planning process) As shown in the table below

systems in meeting the requirements of the control process There is a positive agreement for the part The effectiveness of accounting information systems in meeting the requirements of the control process The general average of the current study sample's calculus



indicates a high agreement and this is evidenced by the arithmetic average of (3.904) It is higher than the hypothetical calculus of the Likert scale adopted in this current study of (3) which indicates a positive trend in the response of the sample study basically, It is clear from table (2) that the paragraph (1) It has obtained the first position, which indicates that (through the process of monitoring the implementation of the plans, the government units aim to provide the administration with useful information for the purposes of making corrective decisions) as this paragraph achieved the highest computational medium in a language worth (4.37) and with a standard deviation of (0.712) with a very high

level of response and a trend that I agree in most of the vocabulary of the current study sample and it appears from the table that paragraph (2) was ranked fifth and final, which indicates that (accounting information systems provide timely audit reports on the performance of different management levels) with a computational medium of (3.84) high standard deviation "0.955). With a high level of responsiveness and a trend I agree in most of the vocabulary of the current study. And so for the rest of the part paragraphs (The effectiveness of accounting information systems in meeting the requirements of the control process) As shown in the table below

Table (2) Preliminary statistical indicators and the level of response to the part of effectiveness of accounting information systems in meeting the requirements of the control process

NO.		Strongly disagreed	disagreed	Neutral	Agree	Strongly Agree	mean	S.D	answer direction	answer level	Order of Importance
Pra1	F	3	15	12	9	11	4.37	0.712	Agreed	High	1
	%	0.06	0.3	0.24	0.18	0.22					
Pra2	F	7	10	15	8	10	3.84	0.955	Agreed	High	5
	%	0.14	0.2	0.3	0.16	0.2					
Pra3	F	16	12	14	5	3	3.27	0.964	Neutral	High	3
	%	0.32	0.24	0.28	0.1	0.06					
Pra4	F	11	17	7	8	7	3.87	0.862	Agreed	High	5
	%	0.22	0.34	0.14	0.16	0.14					
Pra5	F	8	7	10	12	13	4.17	0.581	Agreed	High	2
	%	0.16	0.14	0.2	0.24	0.26					
<b>General average of the computational community</b>							3.904	0.815	Agreed	High	---

**Third: Effectiveness of accounting information systems in meeting the requirements of the decision-making process**

Through the results shown in the table (3) which relates to the part The effectiveness of accounting information systems in meeting the requirements of the decision-making process There's a positive agreement. The effectiveness of accounting information systems in meeting the requirements of the decision-making process The general average of the current study sample's calculus indicates a high agreement and this is evidenced by the arithmetic average of (4.014) It is higher than the hypothetical calculus of Likert scale adopted in this current study of (3) which indicates a positive trend in the response of the sample study basically, It is clear from table (3) that the paragraph (1) It has obtained the

first position, which indicates that (accounting information systems provide financial reports to users of accounting statements periodically and regularly). This paragraph achieved the highest average arithmetic in a language (4.48) and with a standard deviation of (0.683) with a very high level of response and a trend that I agree in most of the vocabulary of the current study sample and it appears from the table that paragraph (1) was ranked fifth and final, which indicates that (the accounting information systems in government units are provided with adequate and appropriate information to facilitate decision-making) with an arithmetic medium of (3.39) high standard deviation (0.934). With a high level of responsiveness and a trend I agree in most of the vocabulary of the current study. Thus, for the rest of the part paragraphs (effectiveness of accounting information



systems in meeting the requirements of the decision-making process) as shown in the table below

Table (3) Preliminary statistical indicators and the level of response to the part of effectiveness of accounting information systems in meeting the requirements of the decision-making process.

NO.		Strongly disagreed	disagreed	Neutral	Agree	Strongly Agree	mean	S.D	answer direction	answer level	Order of Importance
Pra1	F	9	21	7	9	4	3.39	0.934	Neutral	High	5
	%	0.18	0.42	0.14	0.18	0.08					
Pra2	F	5	3	9	13	20	4.25	0.735	Agreed	High	2
	%	0.1	0.06	0.18	0.26	0.40					
Pra3	F	8	5	10	12	15	3.78	0.807	Agreed	High	4
	%	0.16	0.10	0.20	0.24	0.30					
Pra4	F	5	8	12	15	10	4.48	0.683	Agreed	High	1
	%	0.10	0.16	0.24	0.30	0.20					
Pra5	F	9	21	7	8	5	4.17	0.682	Agreed	High	3
	%	0.18	0.42	0.14	0.16	0.10					
<b>General average of the computational community</b>							4.014	0.7682	Agreed	High	---

**Fourthly: Examination of the correlation between the current study's axes**

No firmness or negation of the hypotheses of the current study, and of studying the relationship between the current study axes through the employment of the Pearson Test Binding Coefficient (t), and that test the main hypotheses that stipulate

Hypothesis 1 (Is there a statistically significant relationship between accounting information systems Government units in Qadisiyah governorate Active and fulfilling requirements Planning process?)

Hypothesis 2 ((is there a statistically significant relationship between accounting information systems in the government units of Qadisiyah active governorate and meeting the requirements of the oversight process)

Hypothesis 3 (Is there a statistically significant relationship between accounting information systems in the government units of Qadisiyah active governorate and meeting the requirements of Decision-making process?) Proof or denial of hypotheses can be explained by the attachment matrix shown in the table below

Table (4) The matrix shows Pearson's correlation between study axes

Status		First part	Second part	Third Part
First part	Corr	1	.817**	.639**
	Sig.	----	.000	.000
	N	50	50	50
Second part	Corr	.817**	1	.748**
	Sig.	.000	----	.000
	N	50	50	50
Third Part	Corr	.639**	.748**	1
	Sig.	.000	.000	----
	N	50	50	50

Through the results shown in the table above, the correlation between the first and the second part is an ordinary and moral relationship where the language of the strength of this relationship (0.817(The morale level

of this relationship has reached)0.000), It's smaller than 0.05 Thus, the first hypothesis that stipulates (is there a statistically significant relationship between accounting information systems in government units of Qadisiyah



active governorate and meeting planning requirements) will be accepted.

We also find that the relationship between the first and the third part is an ordinary and moral relationship where the language of the strength of this relationship (0.639) The morale level of this relationship has reached)0.000), It's smaller than 0.05 Thus, the second hypothesis will be accepted ((is there a statistically significant relationship between accounting information systems in the government units of Qadisiyah active governorate and meeting the requirements of the oversight process). We also find that the relationship between the first and the third part is an ordinary and moral relationship where the language of the strength of this relationship (0.748)The morale level of this relationship has reached)0.000), It's smaller than 0.05 Thus, the third hypothesis (is there a statistically significant relationship between accounting information systems in the government units of Qadisiyah active governorate and meeting the requirements of the decision-making process) will be accepted

#### **Part Four: Conclusions And Recommendations**

##### **First: Conclusions:**

1- From Table (1) it is clear that paragraph (4) has obtained the first position, which indicates that (the plans and objectives of government units are established on the basis of information provided by accounting information systems.) This paragraph achieved the highest arithmetic medium in a language of 4.61, with a standard deviation of 0.574, with a very high level of responsiveness and a trend consistent with most of the current study sample vocabulary.

2- It is clear from table (2) that paragraph (1) has obtained the first position, which indicates that (Through the monitoring of the implementation of plans, government units aim to provide the Department with useful information for corrective decision-making purposes) This paragraph achieved the highest arithmetic medium in a language of 4.37, with a standard deviation of 0.712, with a very high level of responsiveness and a trend consistent with most of the current study sample vocabulary.

3- It is clear from table (3) that paragraph (1) has obtained first place, which indicates that (accounting information systems provide financial reports to users of accounting statements periodically and systematically.) This paragraph achieved the highest arithmetic medium in a language of 4.48, with a standard deviation of 0.683, with a very high level of responsiveness and a trend consistent with most of the current study sample vocabulary.

4- The planning and oversight function is interrelated. Planning is considered to be a preliminary assessment of alternatives in order to choose their preferences in order to achieve good oversight. The latter helps to track actual implementation and compares it with planned performance.

5- Accounting information is one of the main pillars of the Integrated Decision-Making System in government units in Qadisiyah governorate.

##### **Second: Recommendations:**

1- The need to continuously improve accounting information systems in government units to enable them to keep abreast of modern technology in the financial and accounting fields that improve and increase the effectiveness of management functions from planning, control and decision-making.

2- The need to pay attention to the planning of the financial and human resources of the government units in Qadisiyah governorate, which increases the efficiency and effectiveness of the planning process in those units and the success of the planning process.

3- The need to pay attention to the supervisory aspect of the government units in Qadisiyah governorate, which diagnoses deviations and errors and works to correct them in order to reach appropriate decisions.

4- Work to develop the skills of workers in the government units of Qadisiyah governorate and draw on the expertise and competencies and use the best modern programs in the decision-making industry, and rely on the qualitative characteristics of accounting information in government units that produce appropriate, honest, clear and more accurate information that is understood by the beneficiaries and in a timely manner that can be used to make appropriate decisions in government units.

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### Appendix

No.		Strongly Agree	Agree	Neutral	disagreed	Strongly disagreed
	First, the effectiveness of accounting information systems in meeting the requirements of the planning process.					
1	The use of accounting information contributes significantly to increasing the effectiveness of the planning process in government units.					
2	Accounting information in government units provides a basis for financial and human resource planning.					
3	Accounting information is of great importance from the point of view of the management of government units in improving the level of strategic plans.					
4	Plans and objectives for government units are developed on the basis of information					





	provided by accounting information systems.					
5	Management relies on accounting information to estimate the planning budget figures of government units.					
	Second: The effectiveness of accounting information systems in meeting the requirements of the control process.					
6	Through the process of monitoring the implementation of plans, government units aim to provide management with useful information for corrective decision-making.					
7	Accounting information systems provide oversight reports on the timely performance of different management levels					
8	The information provided by accounting reports in government units effectively contributes to identifying and taking corrective action on deviations from the budget.					
9	Accounting information helps to monitor the effectiveness of decisions taken in government units.					
10	The information provided by accounting reports in government units directly contributes to the development of internal control and control procedures.					
	Third: The effectiveness of accounting information systems in meeting the requirements of the decision-making process.					
11	Provides accounting information systems in government units with adequate and appropriate information to facilitate decision-making.					
12	Accounting information systems in government units provide the decision maker with information appropriate to the quality, time and cost nature of the decision.					
13	Accounting information systems in government units assist senior departments in making decisions that take into account the far-reaching effects of these decisions.					
14	Accounting information systems provide financial reports to users of accounting statements periodically and systematically.					
15	Decisions are made by managers based on information provided by accounting information systems in government units primarily and away from personal discretion.					