



# **THE RELATIONSHIP BETWEEN MODERN INFORMATION TECHNOLOGIES AND FINANCIAL PLANNING: THE MEDIATING ROLE OF GOVERNMENT ACCOUNTING**

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<b>Article history:</b>	<b>Abstract:</b>
<b>Received:</b> 26 <sup>th</sup> March 2024 <b>Accepted:</b> 14 <sup>th</sup> April 2024	<p>Modern information technologies play an effective and positive role in improving administrative and financial work, especially in the field of scientific research in Iraqi universities. It has become necessary to keep pace with the rapid progress and development in information technologies by providing and using equipment, devices, and other means of communication. It carefully and scientifically stores information, processes it, retrieves it as quickly and cheaply as possible, and presents it to its users in a timely manner, as traditional methods have been unable to provide the required data and information in a timely manner.</p> <p>The study aims to test, firstly, the direct effect of modern information technologies on financial planning and secondly, the mediator effect of government accounting on this relationship. Based on a survey of 207 accountants in the financial departments in universities in Iraq, results revealed that modern information technologies improve financial planning and affect positively the government accounting. The statistical analyses also indicated that this later improve financial planning. The study also found that there is a significant indirect effect of government accounting on the relationship between modern information technologies and financial planning. Several recommendations were presented, the most important of which is urging Iraqi universities to keep pace with the rapid developments and changes in the field of information technologies, and to work on Updating it continuously to cover its various activities and to develop the skills and capabilities of university employees by involving them in advanced training courses on how to use information technologies.</p>

**Keywords:** modern information technologies, government accounting, financial planning, general budget.

## **1- INTRODUCTION**

Today, the world has witnessed tremendous development in the field of information technologies, and it was necessary for all sectors to keep pace with this development in order to improve and develop their performance. It is worth noting that information technologies have had an effective impact in various aspects of life, including sectors whose activities and operations have relied on information technologies, which cannot be dispensed with at the present time. Information technologies includes all technologies, computers, software, and communications used by sectors, whether educational, economic, health, military or cultural sectors, and their human elements in collecting the data necessary to carry out their various activities and raise their level of efficiency and effectiveness in order to achieve their goals.

Technologies has become an essential element in all fields. Information technologies is considered one of the most important key elements for the development of all sciences, including administrative and accounting sciences, especially government



accounting. Due to the increase in service activities for the state, it requires an effort in financial planning, so it is necessary for information technologies to be the most important element. Governmental accounting helps senior departments carry out optimal financial planning for the country and provides services appropriate to the level of resources expended during the fiscal year. Governmental accounting contributes to disclosure, planning, control, and evaluation of the performance of those responsible for the funds disbursed to administer the country during the fiscal period through planning, preparation, implementation, and oversight, starting from the smallest administrative unit to the highest levels of administration in the country.

Many previous studies have dealt with information technologies in its administrative and scientific aspects, but we note that researchers have not addressed this topic because it is of great importance in managing the country's resources and optimal financial planning for it.

Therefore, in this research, we will identify and shed light on modern contemporary information technologies that is used in government accounting. Based on the above, the problem of the study lies in the following main question: **to what extent government accounting mediates the relationship between modern information technologies and financial planning?**

The following objectives are fixed. The first objective is to study the impact of the use of information technologies in government accounting, while the second objective is to study the indirect impact of the use of information technologies in financial planning through government accounting.

The importance of this study lies in that it is based on clarifying and defining the current reality of modern information technologies and its impact on government accounting and financial planning. This research is also considered a new scientific addition in the field of demonstrating the impact of modern information technologies on government accounting, especially financial planning, which makes it possible to Explaining and summarizing the problems facing the state in order to reduce the waste of its resources and optimize its independence. As for the practical or applied importance, it highlights the obstacles to applying information technologies in state departments and the infrastructure, supplies, hardware, and software needed for optimal financial planning.

## **2- PREVIOUS STUDIES AND FORMULATION OF HYPOTHESES**

### **2.1. The relationship between modern information technologies and financial planning**

Accounting is considered one of the sciences that aims to provide the economic sectors with the accounting information required to make decisions that are in the interest of society. In addition, this information is useful in making economic decisions by many parties, whether from within the economic unit or from outside it.

Modern information technologies is considered one of the most important means used in accounting information systems, specifically government accounting, in order to produce accounting information that is characterized by accuracy and speed and reaches all parties using it, and to achieve the desired benefit from it with the least time and effort (Al-Khafaji, Muhammad, and Al-Saqqa, Ziyad, 2022. , p. 157). The impact of modern information technologies on financial planning through government accounting occurs through the use of modern information technologies in government units that implement the government accounting system, and is represented by helping them in preparing the general budget of the state, as well as helping them to carry out the financial planning process for the coming period of time, and the general budget is considered one of The main tools for financial planning, in addition to the use of modern information technologies in stating the state's financial position, and providing an information base through which the work of supervisory bodies is facilitated to exercise their role in examining and auditing the general budget (Albu Thajil, Akram, and Qanso, Hassan, 2022, p. 190).

One of the motivations for using modern information technologies in the financial planning process and preparing the general budget is the urgent and increasing need of government units for more accurate and reliable accounting information (Abu Khadra, Hossam Abdullah, and Ashish, Hassan, 2008, p. 147).

The importance of modern information technologies in the subject of financial planning and preparing the state's general budget is derived from the high speed in performing many calculations in a few seconds, and accuracy in providing error-free accounting information (Mashaqba, Ziad, Al-Ajloun, Mahmoud, 2011). , p. 17).

The impact of modern information technologies on financial planning is evident due to its superior speed in entering data into the government accounting system and working on making all amendments, as well as preparing financial reports, in addition to the speed of providing accounting information to its users (Al-Mousawi, Ali Fadel



2016, p. 32). The government accounting system that applies modern information technologies relies on the human element, computers, and other means of communication in the processes of recording and operating accounting operations. Information technologies also serves the government accounting system in the process of preparing the general budget and financial planning, given that its results are precise, accurate, and much better than the results of work. Manual (Albu Thajil, Akram, and Qanso, Hassan, 2022, p. 190). Not long ago, government accounting was based on a manual work system, that is, it relied on the human element to carry out accounting and financial work, which required time and effort from employees to carry out this work, and after the use of information technologies such as computers and other means in accounting systems, information technologies became the pillar. The poor who are indispensable in any governmental unit (Al-Rumhi, Nidal, 2011, p. 11). From the above, the role of information technologies in the government accounting system is highlighted using computers, its accessories, and other means of communication in operating and processing data, preparing financial reports, and assisting in the preparation of the general budget and financial planning very quickly, and it has a high ability to store data and information in a limited space and scope. You can return to it at any time. The government accounting system also contains a lot of data and information and requires time and effort to process and operate, which requires the use of a computer to process and produce accounting information that is credible and accurate, and reaches the user or beneficiary in a short time for the purpose of making appropriate decisions.

Modern information technologies have also helped people who perform accounting work in government units reduce the time and routine work they spend daily manually recording accounting operations.

Through the research problem and to prove the impact of modern information technologies on financial planning, the following hypotheses emerged:

**The first main hypothesis: There is a significant relationship between modern information technologies and its dimensions and financial planning.**

## **2- The relationship between modern information technologies and government accounting**

Accounting is affected by the development that occurs in information technologies, and this development has led to qualitative developments and leaps in accounting that are not limited to the processes of recording, tabulating, summarizing, and running data in the form of final accounts through which the result of the project's work can be expressed. Rather, it has gone beyond that to become an accounting technologies system that aims to Providing various information to its users, whether inside or outside the project, to make and rationalize administrative decisions. Government accounting is considered one of the important means used by government units to face the challenges of the times by processing and operating data to obtain accounting information. This requires the use of information technologies, and at the forefront of these technologies are computers and their accessories, as well as communication networks and storage mean, because of their impact on the components and objectives of the accounting system represented by government accounting, and this impact is on the documents, records, accounting manual, and financial reports that express the components of the government accounting system. Information technologies also has an impact on the objectives of the government accounting system, which is to record data and perform logical and complex operations in addition to mathematical operations (Al-Sulaiman, Hoda Youssef, 2022, p. 363). Modern information technologies affects the government accounting system through human resources represented by computer engineers, programmers, and computer and communication network operators who work in government units that follow the government accounting system and have experience and competence in operating computers and other devices for the purpose of processing and operating data to obtain the required accounting information ( Abdel Nasser, Yaishi, and Muhammad, Awlad Ammar, 2017, pp. 41-43). The relationship of modern information technologies in government accounting appears through communication networks that are used to communicate, communicate, and exchange data and information (Abdul Salam, Qawadria, and Abd al-Haqq, Bin Ibrahim, 2020, p. 20).

We conclude from the above that the government accounting system includes huge amounts of data and information and requires a long time to process and operate it manually. Therefore, the use of information technologies represented by computers could process and operate data with minimal time, accuracy, and high speed. In this field, the study (Al-Mousawi, Nasser, 2015) aimed to identify areas of information technologies use and to know and track the effects of the application of information technologies on the changes that have appeared in the accounting system (the accounting guide). The results of the study showed that the government unit prefers to have its financial statements Prepared in accordance with information technologies for its reliability and accuracy, and that the use of information technologies ensures the unified presentation of state accounts at the level of central and subsidiary government units.



As for the study (Ali Adel, 2015), its aim is to demonstrate the impact of computer technologies and software on the work of institutions that use the government accounting system. The results of the study showed that organizations' reliance on the manual system leads to increased routine and complexity in their administrative work, and that requesting data and information in the manual system is Before officials at the university or other organizations at a certain time requires additional effort and time, and leads to confusion in the work within the department most of the time, with difficulty being available at the appropriate time. As for the study (Al-Zubaidi, Zahraa, 2019), it showed that there is a positive and statistically significant relationship between the dimensions of information technologies and the quality of internal auditing in electronic accounting information systems. The study (Ali, Aladdin, et al., 2021) aimed to study information technologies and its impact on the reliability of financial reporting information. The results of the study showed that the unit uses information technologies to complete its accounting transactions, which made the financial reporting information give an honest expression of reality and be verifiable and auditable. (Sakhil, Amal Marzah, et al., 2021) reached the development and modernization of the accounting system used in the unit with modern information technologies to keep pace with development and to contribute to increasing the effectiveness and efficiency of accounting information in the Al-Qadisiyah Governorate Health Department.

As for the study (Abd, Adhrra Mohsen, et al., 2019) the results of the practical analysis of the study variables revealed the existence of a significant correlation between the application of information technologies and total quality management in the organization under study. This relationship came as a result of the continuous need to apply total quality management and work on its foundations and principles in the organization under study. Hamad, Saad Ibrahim, and Saleh concluded, (Majid Muhammad, 2018) indicated that there is a significant correlation between information and communications technologies in its dimensions on the marketing of tourism services.

The study (Chae & et.al, 2014) confirmed the existence of a strong correlation between information technologies capability and companies' performance. Information technologies support also allows the company to monitor its competitors and quickly change its strategy according to the commercial list (Mohsin & et.al, 2014). Based on the above, the second main hypothesis emerged:

**There is a significant relationship of between modern information technologies and government accounting.**

### **3.2. The relationship between government accounting and financial planning**

The relationship between government accounting and financial planning takes place through the state's general budget, which has a direct connection to the life of the individual and society, and is one of the main tools for financial planning that the government develops to express its programs during the coming year. The relationship between government accounting and financial planning appears from the development taking place in the general budget, as the government accounting system is considered the main tool in preparing and implementing the general budget, while financial planning represents one of the means of the accounting communication function in the government accounting system. Practically, the study (Muhammad, Bahaa, and Salem, Hussein, 2017) proved that the financial reports produced by the accounting system in government units are unable to meet the needs of the legislative, executive and supervisory bodies to carry out the tasks assigned to them. They do not include methods of financial analysis and comparative figures for previous years that help discover deviations, analyze their causes and address them. (Al-Ammar, Hanan, 2015) also found that it is difficult to track government expenditures in government units in detail when they are spent on specific responsibility centers according to their organizational structure.

As for (Al-Wadani, Halima Khamis, 2022), he showed that the government accounting system is considered the main tool in preparing the general budget, and the accounting system in Libya relies on the monetary basis, which is concerned with the traditional goals in accounting systems, which is control of expenses and revenues, without paying attention to the foreseeable goals that It is interested in evaluating the efficiency of projects and programs, and identifying the results of the real actions of government departments, and these results were confirmed in one of the Iraqi universities through a study (Karim, Aqeel, et al., 2021) and (Karim, Jassim, et al., 2019) in the agricultural equipment company and ( Al-Atabi, Hussein, and Jaafar, Hanaa, 2016) in private Iraqi commercial banks, and a study (Alshujairi, 2014) showed government accounting in Iraq supports the application of international standards with the support of donors after the state's public financial administration implemented important reforms in the accounting aspect by issuing local standards. International accounting standards can also be fully adopted after converting all government facilities and departments from accredited accounting based on the study (Al-Zubi, 2015) aimed to determine the extent of the efficiency of accounting standards in the public sector, and there is a possibility of applying international standards in the public accounting sector in Jordan. The



results of the study showed that there is a problem in applying international standards. In the Jordanian public sector this is due to a weakness in the application of accounting standards for the public sector in Jordan and the presence of problems in the oversight procedures for applying international standards. A study (Argento & et.al, 2012) showed the same results in the Swiss government.

Based on the above, we formulate the following hypothesis

**The third main hypothesis: There is a significant relationship between government accounting and financial planning.**

#### **2.4. The impact of modern information technologies on financial planning through government accounting**

Many researchers have dealt with modern information technologies, government accounting and financial planning, and many studies and research have been conducted that have dealt with the research variables and its various dimensions. These studies have differed in their objectives and variables, as well as the target groups in the study and the environment in which the study was conducted.

When researching, reviewing, and reviewing the subject of the research variables represented by modern information technologies, government accounting, and financial planning, and the dimensions of those variables, it was revealed that there is no study that directly addresses the relationship between modern information technologies and financial planning through the intermediary role of government accounting in the Ministry of Higher Education and Scientific Research, represented by the University of Babylon and the University of Kufa. And the University of Karbala, as far as the researcher knows, and therefore this research tried to employ what was discussed in previous studies wherever possible to achieve his goals, and accordingly the following hypothesis was formulated.

**Fourth main hypothesis:**

**There is a significant indirect relationship between modern information technologies and its dimensions on financial planning through government accounting.**

### **3- METHODOLOGY**

#### **3.1. The sample**

The research sample included a number of Iraqi government universities affiliated with the Ministry of Higher Education and Scientific Research. These universities are the University of Babylon, the University of Kufa, and the University of Karbala.

These universities were chosen due to the availability of human resources required in the research, and the cooperation of these universities with the researcher in order to access the required information, in addition to the fact that these universities provide the community with scientifically qualified outputs in various specializations. The research sample consisted of university employees who work as accountants in the financial departments in Presidency of universities and their affiliated colleges. The category of accountants was chosen because of their competence and experience in their field of work, and their ability and knowledge to answer the questionnaire's questions.

#### **3.2. Data collection and variables measurement**

(210) questionnaires were distributed to employees, and (207) of them were returned valid for statistical analysis, and (3) questionnaires were rejected and excluded, due to the lack of conditions for scientific research in them. The study tool was prepared and included four main parts, which were as follows. The first part includes primary data on the study sample members according to the study's demographic variables: (gender, age, job level, educational qualification, years of service). The second part includes sections of the study that were used to introduce modern information technologies and its selected dimensions, which are hardware components, programming, human resources, communication networks, and databases. The third part was devoted to learning about government accounting through two dimensions: accounting measurement and accounting communication. The fourth part included measuring financial planning through five dimensions, which were answered according to a five-point Likert scale.

### **4. RESULTS**

#### **4.1. Measurement model**

It is clear from the table below regarding the confirmatory factor test that the percentage of contribution of each dimension of the variable in forming the factor is high, which confirms that the various dimensions represent their respective variable. Some dimensions were deleted due to their weak contribution to shaping the variable (accounting communication and continuity).

**Table (1): Correlation coefficient for the dimensions of the variables**



	Modern information technologies	Government accounting	financial planning
Physical components	<b>0.744</b>	0.359	0.248
Software	<b>0.789</b>	0.306	0.287
HR	<b>0.877</b>	0.316	0.386
Networks	<b>0.904</b>	0.365	0.372
Databases	<b>0.841</b>	0.363	0.374
Accounting measurement	0.241	<b>0.820</b>	0.188
Accounting communication	0.431	<b>0.820</b>	0.222
realism	0.375	0.205	<b>0.709</b>
Holism	0.354	0.210	<b>0.778</b>
Continuity	0.170	0.110	<b>0.610</b>
Flexibility	0.256	0.126	<b>0.777</b>
integration	0.310	0.257	<b>0.776</b>

Table 2 shows that the rate of variance explained for each variable exceeds 0.5, which confirms the validity of the measurements, in addition to high levels of the D.G. index exceeding 0.8.

**Table (2): Convergent validity**

variable	Cronbach's alpha	D.G. rho	Average variance explained
Modern information technologies	0.888	0.919	0.694
Government accounting	0.714	0.805	0.673
financial planning	0.782	0.852	0.537

The table 3 above shows that the rate of variance explained for each variable is greater than the binary correlations between the various variables, which supports the characteristic of discriminant validity.

**Table (3): Discriminant validity results**



	Modern information technologies	Government accounting	financial planning	Average variance explained
Modern information technologies	<b>1</b>	0.168	0.163	0.694
Government accounting	0.168	<b>1</b>	0.063	0.673
financial planning	0.163	0.063	<b>1</b>	0.537
Average variance explained	0.694	0.673	0.537	<b>0</b>

#### 4.2 Structural model

In order to determine the structural model, we implemented the PLSPM module of the XLstat program. In contrast to AMOS, PLS does not provide a set of indicators to evaluate the goodness of fit of specific models. For PLSPM a global benchmark (GOF index) has been developed to evaluate the overall forecast performance of both the measurement and the structural model (Tenenhaus et al., 2004; Vinzi et al., 2010). It was mentioned by Wetzels et al. (2009) that values higher than 0.5 indicate a good level of GOF. The GOF values obtained for all the selected models (relative, exogenous, and endogenous) meeting the requirement of greater than 0.5 (Table 4) indicate that the selected models are representative of the data.

**Table (4): GOF values**

	GoF
Absolute	0.536
Relativity	0.902
Internal model	0.994
External model	0.907

**Table (5): Results of the Regression Analysis test to identify the impact of modern information technologies on financial planning.**

Variables	Correlation coefficient	CR	R <sup>2</sup>
Modern information technologies	0.422	6.770	0.578

The results in Table (5) show that the value of (R<sup>2</sup>) indicates the existence of a moderate direct influence relationship between modern information technologies and financial planning, as its value reached (0.578). The effect of modern information technologies on financial planning was 0.422, which is statistically significant. The critical ratio was 6.770, which is greater than 1.96. In conclusion, the hypothesis is accepted as the first main hypothesis, that is, there is a significant influence relationship between modern information technologies and its dimensions in financial planning.

**Table (6): Results of the Regression Analysis test to identify the impact of modern information technologies on government accounting.**

Variables	Correlation coefficient	CR	R <sup>2</sup>
Modern information technologies	0.432	7.628	0.587



The results in Table (6) show that the value of (R2) indicates the existence of a direct influence relationship between modern information technologies and government accounting, as its value reached (0.587). The amount of the impact of modern information technologies on government accounting was 0.432, which is statistically significant, as the percentage reached the decisive score is 7.628, which is greater than 1.96. In conclusion, the hypothesis accepts the second main hypothesis, and as a result it becomes clear that modern information technologies have a direct impact on government accounting.

**Table (7) Results of the Regression Analysis test to identify the impact of government accounting on financial planning.**

Variables	Correlation coefficient	CR	R <sup>2</sup>
government accounting	0.268	5.284	0.503

The results in Table (7) show that the value of (R2) indicates the existence of a direct influence relationship between government accounting and financial planning, as its value reached (0.503). The effect of government accounting on financial planning was 0.268, and this is a good and statistically significant ratio. It reached the critical ratio is 5.284, which is greater than 1.96. Returning to the hypothesis related to the impact of government accounting on financial planning, in conclusion, the third main hypothesis will be accepted, that is, there is a significant influence relationship between government accounting in its dimensions and financial planning.

**The fourth main hypothesis:**

The indirect effect is tested using Amos. As shown in Table (8), there is a direct positive effect of modern information technologies on government accounting, as the standard regression coefficient reached 0.65. It also became clear that there is a direct effect of government accounting on financial planning, as the standard regression coefficient reached 0.19. While it was clear that there is an effect direct for modern information technologies in financial planning, as the standard regression coefficient reached (0.20) , All these effects were significant because the values of the critical ratio (C.R.) shown in Table (4) amounting to (3.782, 7.540, 7.233) respectively are significant values, which confirms the previous results.

**Table (8): Paths and parameters for testing the indirect effect hypothesis**

Moral percentage	Critical ratio	Standard error	Non-standard estimation	Standard regression weights	Tracks		
***	3.782	.069	.262	.65	modern information technologies	<---	government accounting
***	7.540	.046	.339	.20	modern information technologies	<---	financial planning
***	7.233	.044	.316	.19	government accounting	<---	financial planning

Thus, we note that the value of the indirect effect is deduced through the two paths in which the mediating variable, government accounting, mediates between the independent variable, modern information technologies, and the dependent variable, financial planning. Thus, the indirect effect reached (0.095), and this is what appeared in Table (5), and thus it is clear that the total direct effect The indirect rate reached (0.295).” It is also clear from Table (9) that the value of the interpretation factor (R2) for financial planning reached (0.25), which means that the changes that enhance financial planning are due to the change in the value of modern information technologies and government accounting at a rate of (25%), while the remaining percentage amounts to (25%). 75%) is due to the influence of other variables not included in the study model.”

**Table (9): Direct and indirect effect paths for the fourth main hypothesis**





Tracks	Direct effect	Indirect effect	Overall effect	R2	P-value
Modern information technologies ---> financial planning	0.200		0.295	0.25	0.000
Modern information technologies -> Government accounting ---> Financial planning		0.095			

It is clear from Table (9) that the p-value was a significant value and this confirms the moral significance of the results of testing the indirect effect of modern information technologies on financial planning through the mediating variable government accounting at the level of the study sample, "and since the effect of modern information technologies In financial planning, in the presence of the significant mediating variable (government accounting), there was a significant impact. The type of mediation carried out by the mediating variable is partial mediation. Based on the above, that is, there is an indirect influence relationship with Significant significance between modern information technologies and financial planning through government accounting.

### CONCLUSION :

The importance of modern information technologies appears through reliance on computers, other devices, and communication networks through which data is processed and processed and information is delivered to its users for the purpose of making appropriate decisions. The importance of modern information technologies is also highlighted by converting information and data from traditional manual operation to electronic operation, and most government departments using the government accounting system have now adopted modern information technologies in the financial planning process and in preparing the general budget.

The researcher reached a set of conclusions that can be summarized as follows. The results revealed the existence of a significant relationship between modern information technologies in its dimensions and government accounting, and that modern information technologies affects government accounting in a direct and moderate manner. Second, the findings notice a positive and significant relationship between government accounting and financial planning. Furthermore, there is a significant relationship between modern information technologies. Finally, we showed that there is an indirect relationship between modern information technologies and financial planning through government accounting.

### RECOMMENDATIONS:

Based on the findings of the research, the researcher recommends the following:

- 1- The necessity of directing universities to use information technologies, keeping pace with the rapid developments and changes in this field, and working to update it continuously to cover their various activities.
- 2- Universities should rely on electronic communication more widely than traditional communication in order to quickly and accurately obtain information.
- 3- Working to develop the skills and capabilities of university employees by involving them in advanced training courses on how to use information technologies, especially employees who work in the financial departments, in addition to harnessing the culture and concept of information technologies among the staff in Iraqi universities to develop administrative work.
- 4- Emphasis on university management by linking information technologies networks and other means of communication between them and their affiliated colleges and departments to facilitate and speed up the completion of administrative and financial work.
- 5- Universities should protect data and information from hacking, theft and loss by storing them in safe places, as well as providing ready devices in the event of a malfunction in the programs and physical equipment.



6- University administration should use advanced accounting information systems that make work timely because they rely on advanced information technologies that serves their needs and decisions in a timely manner.

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