



THE RELATIONSHIP OF INFORMATION PROCESSING THEORY TO THE COST OF THE QUALITY OF ACCOUNTING SERVICES: A CASE STUDY OF AL-MUSAYYIB TECHNICAL INSTITUTE/FINANCE DIVISION/RECORDS DEPARTMENT

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Article history:	Abstract:
<p>Received: 20th August 2024 Accepted: 11th September 2024</p>	<p>The theory of information processing for the processes of learning, acquisition and information processing has brought about a scientific and information revolution in the time of the explosion of information in front of the human being who has entered the third millennium in order to have passable ways to invest his creative mental energies in the acquisition of information. This is because he has a composite memory system of long and short, fast preservation and retrieval, slow storage, and forgetfulness and fading of information. All these characteristics affect the levels of learning and processing of information as well as influence the external environment in man and processing information despite the capabilities possessed by the individual, which encouraged to addressing it in the three detectives. So, the aim of this research is to identify the concepts, strategy and components of the theory of information processing and the application of these concepts on the practical side of the organizer predecessor and his ability to exploit his sensory and cognitive qualifications in the processing of information and analysis accurately and applied in one of the formations of the Middle Euphrates Technical University/Ministry of Higher Education/Al-Musayyib. The Technical Institute includes twelve departments, seventeen divisions, and service units, including the research sample which is the Financial Division/Records Unit for the month of November/2008 and the most important findings of the researcher. The organizer uses the all strategies of information processing theory by twinning the information acquired from sensory receptors and stored in memory acquired skills resulting from the work experience about the advances (month of research sample) after classifying them in a specific application for the movement of advances and the stage of different documents (exchange, record, box) down to the results and his skill in solving any existing problem based on retrieving the information stored in his memory.</p>

Keywords: Information processing theory, Cost of Quality, Accounting services, Quality costa, Finance Division,

1- THE FIRST TOPIC: RESEARCH METHODOLOGY

1-1 Importance of the research

The great interest in the human mind and its methods of growth and development reflects to the features of organizational work in all fields. It is a system based on development and opening a new horizon for the minds of individuals to be at the level of the aspirations of the post-industrial society. The importance of this research lies in the extent to which the growth and development of the human mind and its ability to process the information with high quality are reflected, which plays an important role in developing the



national economy, as information processing strategies are applied to accounting work and determining the costs of its quality within the research community.

1-2 Research problem

The problem of the current research focuses on the question: Is there a relationship between the theory of information processing with all its strategies and the cost of quality of accounting outputs based on subjective sensory capabilities, as it was applied to the advanced organizer in the financial division of the Al-Musayyib Technical Institute which is the research sample.

1-3 Research objective

This research aims to identify the concepts, strategy, and components of information processing theory as well as the concept and types of quality costs and their relationship to the theory and apply these concepts to the practical side of the advanced organizer and its ability to exploit its sensory and cognitive qualifications in processing and analyzing the information accurately and determining the quality costs of outputs through these strategies.

1-4 Research hypothesis

The individual is an effective entity consisting of memory systems that process the information mentally and intellectually, using a symbolic structure in performance and activating all sensory, nervous, cognitive and mental devices. Therefore, the meaning of the research hypothesis is: Information processing theory can be applied with its foundations and strategies in accounting work in one of the units of the Finance Division, which is the Records Unit/Advances Department.

1-5 Research limits

The research community is defined in one of the formations of the Middle Euphrates Technical University/Ministry of Higher Education, which includes twelve departments, seventeen divisions, and service units, including the research sample which is the Financial Division/Records Unit for the month of November 2008.

1-6 Research method

The researcher relied on the systematic method in applying information processing strategies to accounting work within the research community, where the reliable information was collected from its sources and available in the documents and records of the Financial Division during field visits and personal interviews with the advanced organizer for the practical side, in addition to what is available from Iraqi, Arab and foreign sources that addressed the subject, with the help of the international information network for the theoretical side.

2- The second topic: Information Processing Theory

2-1 The concept and strategy of information processing theory

The theorists of information processing theory are not concerned with external conditions, but rather their focus is on the mind because it is the information processing system and is responsible for linking new knowledge to previous ones, arranging and organizing them, and making them meaningful (Schunk, 2012: 31). The Barakat's study confirmed that the use of information processing strategies (organization, memorization, awareness, and retrieval) helps facilitate the learning process and thus distinctive cognitive processes, and one of whose components is the cognitive motivation (Barakat, 2004: 105). While Al-Samarra'i focused on the cognitive mental system, explaining that it is the learner's ability to generate new information through his cognitive mental system and by relying on the information available as previous experiences, which helps him achieve the processes of learning, organized thinking, remembering, and retrieving continuously (Al-Samarra'i, 2003: 35). The information processing theory also focused on how the learners pay attention to environmental events, encode information that can be learned, link it to knowledge in memory, store new knowledge, and retrieve it when they need (Schunk, 2012: 151-161). Whereas, the Abadah's point of view is a system presented on the basis of developing and opening a new horizon for the minds of individuals and caring for them, to be at the level of the aspirations of their societies and to play an effective role in the post-industrial society, which requires a high level of cognitive adaptation from the individual (Abadah, 2000: 5). Darwaza emphasized the Norman's point of view, which is that the learner's memory works like a computer, in storing the acquired information and storing the similar parts of information in a single group in the form of units (Units), and these are collected in the form of more general higher patterns (Super Set). Thus, the human mind can, through these units and higher patterns, absorb any new partial information and classify it under these units and patterns. This method of organization, as Norman believes, helps the learner absorb what he learns, and improves and strengthens his memory at the same time (Drouza, 2000, 154).

There are strategies for processing information as indicated by Al-Ghariri:



1- Organization strategy: This strategy aims at how to organize ideas through defining the concept, the hierarchical organization of information, and a general framework for the topic, focusing on the most important concepts, linking new experience to previous experience, coding information, providing explanations for the material, linking unrelated parts, and expressing ideas in another form.

2- Classification strategy: It aims at how to classify information through collecting the ideas and information in the form of the groups, comparing the ideas and information to generate new ideas, distinguishing between the different information and ideas, providing the illustrative drawings and diagrams, and inferring the ideas.

3- Analysis strategy: This strategy aims at how to analyze the information through dividing the content into its components, sequencing the ideas or content elements, distinguishing the different components of the content, and explaining the ideas and information for the content.

4- Application strategy: It aims at how to apply information and consists of using the learned information in new educational situations, twinning the information taken from different texts, and reaching a conclusion and the skill of solving any problem that occurs.

5- Information evaluation and criticism strategy: This strategy aims at the realistic evaluation that accompanies the student's teaching and learning processes, monitoring his comprehension, and immediate feedback on his achievements and the degree of his progress in his educational career.

6- Strategy for retaining and remembering academic information: It aims at retaining and remembering the information, such as mental dictation, coding information, taking notes, using keywords and alternative words, visual aids, and imaginations to remember the content.

7- Studying and preparing for the exam strategy: This strategy aims at teaching students how to study and prepare for the exam, such as identifying the main ideas of the academic content by underlining them, emphasizing that the studying takes place in quiet places, managing the time, and relaxing when studying and answering the exam questions (Al-Ghariri, 2003: 243-246).

2-2 Components of information processing theory:

The human information processing system/theory consists of three main components:

2-2-1 Sensory memory (Al-Qudat and Al-Tarri, 2005: 525)

It is the first receiver of sensory inputs from the outside world, through which a lot of information and stimuli are received, and that one interacts with through the various sensory receptors (visual - auditory - tactile - olfactory - gustatory). And, it is characterized by: The sensory receptors of this memory are very fast in transmitting the image of the outside world and forming the final image of its stimuli in the form of sensory images according to the process of nerve conduction and are also characterized by their ability at any moment to receive huge amounts of sensory inputs, but this information quickly disappears, because its ability to retain is very limited to fractions of a second.

One of the reasons for the difficulty of interpreting all sensory inputs and extracting any meanings from them in this type of memory is the inability to pay attention to all sensory inputs together due to their abundance and the time they remain in the memory. As well as, there are many sensory inputs that are not important to the individual, so they ignore what he does not notice the speed of its disappearance due to the lack of clarity and ambiguity of some sensory inputs.

2-2-2 Short-term working memory (151-153: 2007, Baddeley)

It is the second stage in the process of storing information, which is the individual transferring part of this information that entered through the five senses to short-term memory and retaining it for a short period of time. It is also called working memory because it consists of active information (what one is thinking about at that moment) and is characterized by storing the information for a very short period ranging from 20 to 30 seconds most of the time, and its capacity for information is limited, estimated at an average of seven independent units at the same time, as well as its storage of information in cognitive patterns (verbal, visual) and not imaginations. The Anderson's view is that it is a temporary store between the sensory memory and the long-term memory, where it receives the information from the sensory, so it retains a specific number of information, about seven units to process it through interpretation or perception in seconds to minutes, either to be forgotten or sent to the long-term for new processing in addition to the retrieving experiences and data from the level of long-term memory (Anderson, 2007: 223). While, it is confirmed that it is a cognitive process through which the information received from the external environment or retrieved from the long-term memory is temporarily retained and processed (Esposito, 2007: 362). It is believed that the working memory is closely related to the concept of



attention, and most of researchers in the field of cognitive psychology believe that when the attention is paid to information, it can be described as working memory (Howes, 2007: 3).

2-2-3 Long-term memory

It is a system for storing, organizing and retrieving a huge amount of information, facts, meanings, and ideas in a manner similar to the real material or in a miniature form, and it lasts for hours, days, months or a person's entire life after receiving meanings or concepts from the short-term memory due to its enormous capacity, as it is similar to a library due to its great capacity to store the information (Al-Zghoul, 2010: 235).

There are forms of cognitive representation in the long-term memory, which are (Nicolas, 2003: 75):

2-2-4 Explicit memory

It is one of the sections of long-term memory, and it represents the deliberate and conscious recollection of factual information, experiences, and previous concepts that a person has previously stored in his brain in memory, and that has consciously and intentionally formed for retrieval. The explicit memory contains the information such as the best friend's birthday or the phone number. It often includes major milestones in the life, such as childhood events, graduation dates, or academic work (Anderson, 2007: 312). It is divided in terms of its work into semantic (contains knowledge acquired in the language from the level of pronunciation and perception, as it includes all generalizations, concepts, rules, laws, principles, theories, and facts) and spatial, or episodic (retrieval of mental images such as a movie, it is a historical autobiographical memory).

2-2-5 Implicit memory

It is the memory of acquired skills, in which one does not need attention or awareness, especially the use of objects or body movements, such as dressing, playing the guitar, or riding a bike, and one can call it the memory of how to do things.

Therefore, the axioms, on which the theoretical basis for information processing is based, are (Al-Badran, 2000: 31):

1. The existence of a system of control consisting of memory components and levels. It is a special and internal system that includes all the information interconnected in organizational relationships that vary in their performance and that are received into memory, stored, and retrieved through their coding.
2. The availability of a number of information processing, processing operations, and systems for dealing with them by overlapping the activation of information stored in the levels of memory and its systems.
3. There are a number of regular foundations and rules that help filter, integrate and assemble operations in the form of a comprehensive processing program.
4. The process of improving the performance and high achievement in any cognitive mental process means the ability and capacity to employ, activate and activate information, which is receiving the information in an organized manner and actively interacting with previously stored information and retrieving it according to the requirements of the situation.

3- The third topic: Quality of Government Accounting System Services

3-1 Government accounting system

This system is considered one of the oldest accounting systems for monitoring government activity and the most important source of economic information in decision-making, and the task of supervising it at the highest administrative level to ensure centrally collecting, organizing, unifying the accounting work method and collecting all reports prepared by government units in a single document that displays the results of government work

3-1-1 The concept of the government accounting system

There are several concepts of the government accounting system, including: https://www.starshams.com/2022/11/blog-post_3.html and <https://mauc.edu.iq/wp>. It is a set of rules and foundations issued by a central authority to organize and record the movement of funds, submit monthly and annual statements in centrally funded units, and monitor those funds. Or, it is a set of foundations and rules that aim to help impose the financial and legal control over the government revenues and expenditures (Al-Mashhadani and others, 2017:18).

From the above, it is clear that the government accounting system is scientific, professional, and technical rules that represent its basic elements: Scientific principles of accounting, accounting measurement bases used to track, analyze, and study the financial transactions as well as measure their results, documents



and records, instructions, methods, and procedures for preparing the periodic and annual accounts and their types

3-1-2 Objectives of the government accounting system

The government accounting system aims to improve and develop (<https://e3arabi.com> and <https://uomustansiriyah.edu.iq>):

- The standards related to the annual financial reports to allow controlling over the funds and financial operations together, restricting the financial operations and related homogeneous book group that helps in providing unified results, and the historical recording of financial transactions carried out by units, so that these records can be referred to when needed.
- The main and official communication network between the executive authority and the external oversight bodies, especially the legislative authority, through the data, information, indicators it provides, and the imposition of control over the public funds to prevent any loss, embezzlement, or misuse thereof, and to uncover the errors and manipulation that may occur.
- Disclosing the government's financial operations and activities to the public in a manner that serves the state's economy.
- Implementing a financial work in a timely manner and in an efficient, reliable, and controlled manner.

3-1-3 Application of the government accounting system and the theory of information processing

The components of the government accounting system are applied in an independent division that has inputs, work techniques, and outputs, which is the financial division, whose most important tasks include developing plans and programs for the division's tasks, continuous supervision and auditing of the division's tasks, distributing and preparing schedules of tasks for each unit and the time frame for these tasks, continuous and direct follow-up, responding to the reports of legislative authority and the reports of Financial Control Bureau, and others. The units are salaries Unit, Treasurer Unit, Warehouses Unit, and Records Unit.

3-2 Records Unit (Research Sample Unit)

The outputs of this unit play an active role in the planning and decision-making process at the unit and state levels, so the outputs (reports, analytical statements, monthly and annual balances) must be characterized by accuracy, integrity, experience, and follow-up by their preparers. Its tasks include:

- Transferring the documents of the all types of daily (disbursement, registration, and receipt) to the financial records, allocations (amounts spent on budget chapters), advances (personal advances and committee advances), Trusts (amounts deducted from the employee to be paid to the concerned party as retirement deposits, other departments' deposits, social solidarity deposits, and minors' deposits), revenues (amounts received as rents, auction fees, and other fees), and general daily record and periodically in paper and electronic form.
- Preparing the monthly balances (allocations balance, advances, deposits, revenues, and general daily) at the end of each month in paper and electronic form.
- Preparing the final reports electronically after matching with the paper for audit purposes (allocations balance, advances, deposits, revenues, and general daily form).

One can clarify from the above that each of these units is considered an independent system that depends on the intellectual capital and has its elements (inputs, interactive organizers, and high-quality outputs). The organizer must have information processing strategies, because the quality of these outputs depends on the extent of the organizer's interaction, creative abilities, awareness, and quick wit in keeping up with changes and rapid processing of any emergency. Therefore, the organizer in each of the above units must have special specifications to be able to process the information with high quality:

- The ability to receive and collect data, which is represented by the process of attracting the data, unifying the system's priorities, and measuring it if it is quantitative. Therefore, the organizer must have sensory inputs from the external environment for attention and to receive a lot of data and stimuli that it interacts with through the various sensory receptors (sight, hearing, and touch).
- The ability to encode, which is represented by giving a meaningful meaning based on sensory receptors (visual encoding of data as belonging to the records unit or belonging to the salaries unit depending on the visual receptors of its content or based on the auditory receptors from higher authorities or voice communication. The audio encoding of the audio data is done for the purpose of processing it within the unit systems.



- The ability to clearly and certainly understand things and everything that the mind can comprehend and remember what it acquires from experience, learning, practical and theoretical understanding, and retrieve it and transform it into added value, such as the process of purchasing assets that is carried out according to fundamental standards and approvals and an actual need for them and according to the required specifications, as well as based on sensory receptors in understanding the financial process and conducting an accounting documentary work. The purchasing committee is directed to purchase assets according to specifications within the fundamental priorities and match the specifications to the actual asset after purchasing it based on remembering what has been understood and retrieved to add value to the asset.
- The ability to innovate organizationally based on sensory qualifications and its relationship to the performing tasks at a lower cost and effort, in a faster time, and presenting them in a diverse and new way, such as processing urgent and rapid updates to salaries as well as the specified time (for example, marital allowances are granted to an employee by the virtue of an administrative order and based on retrieving the information stored in the organizer's memory. They are processed in the least time and cost according to the updates, and that the large number of inputs received from processors (administrative orders) at any given moment makes their retention time in memory very short. So, the organizer resorts to classify and code them to be able to store them for a longer period (classifying the promotion order from the bonus order from the marital order) and classifying them into teaching, technical, and administrative, thus the possibility of storing in the organizer's memory that the employee (S) has two orders, a bonus and a marital order, as well as the possibility of retrieving them at the time of immediate processing and with ease.
- The ability to interpret and comprehend the data and information based on the human mind in processing information (exceeding the amounts spent as salaries on the budget doors), so these amounts must be analyzed and their reasons known based on the original approvals and ways to address them. After retrieving the mental information from the organized memory, it became clear that there were original verbal approvals with the university to exceed the paragraph of differences in allowances and promotions, to be addressed in the future by adding the allocation of excess. Based on the information processing strategy in the knowledge management, one was able to put an explanation in the reasons for the excess and ways to address it.
- The ability to learn everything new without boredom to develop the knowledge management through the sensory qualifications and thinking is creative and to add value to the outputs according to information processing strategies (using the modern electronic program in preparing the monthly review balance). This depends largely on the sensory and mental qualifications of the organizer from learning, coding, mental storage, reviewing in all electronic skills, and preparing a summary of accurate electronic reports (list of allocations, advances, deposits, and revenues) with the least time, cost, and effort as an alternative to the traditional paper.
- The ability to manage the information at the right time, predict the future, perform the feedback evaluation, and verify the expectations (Hussein, 2009: 517).

3-3 Quality costs

3-3-1 Concept and types of quality costs

Quality is defined as planning or producing what the customer wishes or thinks about or what is in the customer's mind, which is something closely linked to the customer satisfaction. This means that the product is still the best as long as it meets the customer's needs. Therefore, one of the goals of quality is to meet the customer's needs, maintain his confidence in the level of quality, and meet his needs continuously (Barfield & Others, 2003: 304-313). Safar focused on the costs of failure in quality programs from the point of view of Juran, defining them as the sum of the costs that do not occur if there is no problem in the quality programs (Safar, 2008: 18). Quality costs have two aspects: Good quality and poor quality, as Al-Sharifi defined them as the costs resulting from the processes of reaching a specific level of quality, which are referred to as the costs of good quality, and include the costs of prevention and control (evaluation). The costs resulting from the poor quality or failure rate that accompanies the process are called poor quality costs and include the costs of both internal and external failure (Al-Sharifi, 2005: 41). Al-Fadl and Al-Taie divided the quality costs into three types from the perspective of their proportion to the total quality costs, which are as follows (Al-Fadl and Al-Taie, 2004: 60): **Error costs:** This is doing the same work again, and here only the tangible aspects of the manufacturing process are measured, such as the raw materials and the direct labor.



Inspection costs: These are high in the administrative fields because they require time to verify things, and are represented by the costs of maintaining service quality costs.

Prevention or protection costs: These are all activities related to prevention in general.

3-3-2 Quality of government accounting work and its costs

The concept of the quality of accounting services is the characteristics that must characterize the outputs of the accounting service and is represented by the importance of financial reports that evaluate the quality of information. In this field, quality means the credibility and integrity of the accounting information contained in the financial reports and their comparability, comprehension, and the possibility of trusting or relying on them, as well as the benefit they achieve for users and that they are free from manipulation and misleading and are prepared in the light of a set of legal, regulatory, professional, and technical standards, in order to achieve the purpose of their use (Yasmina and Abdul Karim, 2018: 314). This level of quality imposes costs on the unit (costs of matching, prevention, examination and evaluation), which are represented by reviewing, analyzing data, quality reports, examining, testing, and maintaining information. In the event of any defect, the unit bears additional costs to maintain the level of information quality costs (internal and external failure), which are represented by the cost of rework, costs of transferring service reports to external parties, costs of re-service report requirements, and dissatisfaction of the external beneficiary.

4- The fourth topic: The Practical Side

4-1 About (Al-Musayyab Technical Institute) Research Community

It is one of the formations of the Middle Euphrates Technical University/Ministry of Higher Education. It includes twelve departments between (agricultural, technological, and administrative, medical) that receive secondary education outputs (scientific, literary, and commercial) to grant them a technical diploma in the specializations. It also includes seventeen divisions and a service unit supporting the scientific (productive) divisions, including the research sample, which is the Financial Division/Records unit for the research community for the fiscal year 2008.

4-2 Division Divisions Financial Affairs Research Sample

The Financial Affairs Division follows up on the university's financial requirements and works to complete the work through the activity of all units affiliated with the division with whole accuracy and skill by its staff, each according to the specialization and in an integrated manner with each other within the division.

4-2-1 Records units and their components research sample/2008

Prepared by the researcher based on personal interviews with employees, Table (1) shows that the accounting work in the financial division requires material requirements that support the work and are official and legally unified at the level of state institutions from various records in their forms and purposes and no manipulation, deletion, scratching, or the erasure is permitted in them and they are subject to internal and external auditing, as well as the employee is the first responsible for their accuracy and below are the employees responsible for the work and their qualifications.

Also, prepared by the researcher based on the personal interview, Table (2) depicts that the employees in the Financial Division/Records unit are distinguished by their academic and practical qualifications, which make them able to interpret and comprehend the data and information through their sensory qualifications according to the information processing strategies. Therefore, the case of the advances record officer will be the research sample, as he has the least certificate and the most service, because he does not have academic qualifications compared to the practical one, which is an actual service in the accounting work, and for the purpose of applying the information processing theory to it.

Table (1): The accounting work in the financial division

Units	Job Description	Job Requirements
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Records	Maintaining the relevant accounting records (advance register, deposit register, general journal register, document and instrument control register, allocation register, revenue register), preparing monthly balances at the end of each month, preparing analytical statements for the advance and deposit account, archiving a copy of the monthly balances with their analyses, entering accounting data and transactions in their respective records according to the instructions and requirements for preparing financial statements.	(Accounting 16) to monitor receipts and checks, (Accounting 2) Allocations register, (Accounting 79) Advance register, (Accounting 4) Deposits register, (Accounting 6) Revenue register, (Accounting 86) General journal register, matching the current account with the bank, Accounting 69, Government Accounting Program (123/23), Statements for preparing reports for each type (expenses, revenues, advances, and deposits)
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Table (2): The employees in the financial division/records unit

Units	Record Type	Qualifications of working staff		
		expert ise	. Certificate	Specialization
Records	Paper General Journal Record (Accounting 86)	18	Diploma	Cash
	Annual Allocations Record (Accounting 2)	4	Bachelor's	Accounting Techniques
	Deposits Record (Accounting 4)	6	Bachelor's	Finance and Banking
	Advances Record (Accounting 79)	25	Secondary School of Commerce	Management
	Revenue Record (Accounting 6)	15	Diploma	Accounting
	Electronic General Journal Record (No. 123/23)	6	Bachelor's	Accounting Techniques
	Current Account Reconciliation with Bank (Accounting 69)	11	Bachelor's	Accounting Techniques

4-2-2 The government accounting guide for advances calculation for the year of the research sample/2008

Prepared by the researcher based on the accounting guide/2008, Table (3) manifests the structure of the accounts of advanced register at the level of the state's joints and at all its levels as well as in a way that serves its activity. Therefore, the organizer must have full knowledge and awareness of the content of these accounts, which are appropriate for the financial work first, the ability to receive and collect the data related to advances, and unify them through sensory receptors (sight, hearing, and touch) to transfer and form the final image in the form of sensory images according to the process of neural transmission and encoding information with a specific meaning, such as (account name, employee name, amount, and date) to provide clarification based on encoding in the form of interconnected ideas in the process of processing information related to advances, linking the unconnected parts, and formulating them with new ideas.

Table (3): The structure of the accounts of advanced register

Structure of financial	New coding for advanced account structure	Balance of advances
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assets and liabilities accounts	Section	Chapter	Subject	Type	Type	Level Five	Current Poetry Transactions	Rounded from previous months	Total up to current month	Balance up to current month
Statement										
Other creditors	3 2	0 1	0 8							
Cash advances	3 2	0 1	0 8	0 1						
Temporary advances	3 2	0 1	0 8	0 1	0 1					
Work and services advances	3 2	0 1	0 8	0 1	0 1	0 1				
Committee advances	3 2	0 1	0 8	0 1	0 1	0 2				
Advertising advances	3 2	0 1	0 8	0 1	0 1	0 3				
Other temporary advances	3 2	0 1	0 8	0 1	0 1	0 4				

4-2-3 Financial movement of advances

The movement (granting debtor advances and settling creditor advances) includes the advances for the month of November for only two accounts: Committee advances 020101080132 and temporary advances 040101080132.

4-2-3-1 Committee advances 020101080132 for the month of November/2008

These are amounts granted within the authority of the head of department to committees formed in the administrative units pursuant to the administrative orders that include two members with a financial member as a minimum for the purpose of completing a specific work or project related to the unit's activity and within a time stated in the issued administrative order. The committee bears a late payment fine in the event of delay in paying the advance and approving the completion of the work.

Prepared by the researcher based on documents (disbursement, entry, and fund) for the research sample month of 2008, Table (4) elucidates that the movement of advances in November includes the city that has been granted as an advance for the purpose of completing a certain work, including the creditor whose task has been completed and paid. Here, the advanced organizer has an active role in processing this information. Through deliberation with him, it was shown that the stages of his work in processing depend on:

1. Arranging the ideas according to a strategy that depends on the sensory receptors, such as unifying the advances from the documents (disbursement, entry, and fund) because the documents include the movement of all accounts (advances, deposits, allocations, and revenues) and according to their purpose and the time period for their completion since the advances for the maintenance require more time, so their completion period is longer. Here, they have been coded and followed up on first hand.

2. Focusing on the most important concepts, including disbursing advances within the authority of the head of department, amounting to 30 million, and various work committees, as well as concentrating on the fact that the committee made a settlement with the previous advance before granting it a new advance by linking the new experience to work with the previous experience and expressing it in a new form (granted advances) according to the controls and law, which is what is shown in the table above.

3. Using the classification strategy for the granted advances and in the form of groups building the disbursement gates, including a group of advances on the budget gates/allocations, which amounted to (79,457,450), comprising a group of advances for the Higher Education Fund trusts and the chapter on resolving the budget bottlenecks for the purpose of comparing the budget support and the Higher Education Fund support for the institute's projects. But, the Higher Education Fund records are separate because it is an independent unit and gives an idea about the limited role of the budget and the large



support of the Higher Education Fund to resolve its bottlenecks and to prove this idea with a monthly chart.

Table (4): The movement of advances in November

T	Employee Name	Debtor	Creditor	Balance (Debit-Credit)
1	Ahmed Abdul Rahim Latif	3,700,000	---	3,700,000
2	Suhaila Saeed Jassim	900000	900000	---
3	Saadoun Abdul Hamid Malik	1000000	---	1000000
4	Ali Mohammed Saleh	646250	---	646250
5	Hassan Halbous Kazem	1500000	---	1500000
6	Mohammed Hadi Sabry	1300000	1300000	---
7	Adel Abdul Karim Mahmoud	3,300,000	---	3,300,000
8	Khaled Mohammed Breisem	10000000	---	10000000
9	Hisham Atwan Suwadi	3000000	3000000	---
10	Jawad Kazem Ali	2500000	---	2500000
11	Abdul Rahman Ghazi	3000000	---	3000000
12	Saad Fazaa Ma Jawad	500000	---	500000
13	Atta Allah Kazem Hamza	4202200	4202200	---
14	Adnan Aboud Mohsen	3,500,000	---	3,500,000
15	Nabil Hamid Abdul Majeed	27000000	---	27000000
16	Manahil Abbas Taher	7500000	1950000	5550000
17	Mohammed Jassim Mohammed	750000	---	750000
18	Hamed Abdul Zaid Saud	4659000	---	4659000
19	Nada Nazim Abdul Kazem	500000	---	500000
20	Najeh Ahmed Jawad	---	410000	410000
21	Abbas Abdul Alawi	---	2,700,000	2700000
22	Ne'mah Hadi Adhab	---	1858800	1858800
23	Amer Abbas Hammadi	---	1450000	1450000
24	Jasser Mohammed Jameel	---	10600000	10600000
25	Ta'ma Kamal Abdullah	---	500000	500000
	Ahmed Abdul Rahim Latif	79457450	28871000	50586450

4. The analysis strategy of the organizer has an effective role, especially in the advances that have been settled during the month of the research sample, where the paid advances amounted to (28,871,000), of which only debit and only credit. Here, the organizer's role is dividing the advanced information into advances for debit committees only, advances for debit committees = credit, advances for debit committees > credit, and advances for credit committees only, as listed in Table (5).

Table (5): The advances for credit committees

T	Name of the Committee Chairman	Advance Committees Only	Advanced Committees City = Credit	Advanced Committees City > Credit	Advanced Committees Credit Only



1	Ahmed Abdul Rahim Latif	3,700,000	---	---	---	---	---	---	---
2	Suhaila Saeed Jassim			900000	900000	---	---	---	---
3	Saadoun Abdul Hamid Malik	1000000	---	---	---	---	---	---	---
4	Ali Mohammed Saleh	646250	---	---	---	---	---	---	---
5	Hassan Halbous Kazem	1500000	---	---	---	---	---	---	---
6	Mohammed Hadi Sabry	---	---	1300000	1300000	---	---	---	---
7	Adel Abdul Karim Mahmoud	3,300,000	---	---	---	---	---	---	---
8	Khaled Mohammed Breisem	1000000	---	---	---	---	---	---	---
9	Hisham Atwan Suwadi			300000	3000000	---	---	---	---
10	Jawad Kazem Ali	2500000	---	---	---	---	---	---	---
11	Abdul Rahman Ghazi	3000000	---	---	---	---	---	---	---
12	Saad Fazaa Ma Jawad	500000	---	---	---	---	---	---	---
13	Atta Allah Kazem Hamza	---	---	4202200	4202200	---	---	---	---
14	Adnan Aboud Mohsen	3,500,000	---	---	---	---	---	---	---
15	Nabil Hamid Abdul Majeed	2700000	---	---	---	---	---	---	---
16	Manahil Abbas Taher		---	---	---	750000	195000	---	---
17	Mohammed Jassim Mohammed	750000	---	---	---	---	---	---	---
18	Hamed Abdul Zaid Saud	4659000	---	---	---	---	---	---	---
19	Nada Nazim Abdul Kazem	500000	---	---	---	---	---	---	---
20	Najeh Ahmed Jawad	---	---	---	---	---	---	---	410000
21	Abbas Abdul Alawi	---	---	---	---	---	---	---	2,700,000
22	Ne'mah Hadi Adhab	---	---	---	---	---	---	---	1858800
23	Amer Hammad Abbas	---	---	---	---	---	---	---	1450000
24	Jasser Mohammed Jameel	---	---	---	---	---	---	---	1060000
25	Ta'ma Abdullah Kamal	---	---	---	---	---	---	---	500000



Name of the Committee Chairman	62555250	9402200	9402200	7500000	1950000	17518800
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5. The organizer uses the application strategy by twinning the information acquired from the sensory receptors and stored in the memory of the acquired skills resulting from the work experience about the current committee advances (the month of the research sample) after classifying them into a specific application to the movement of committee advances and the stage from different documents (disbursement, record, and fund) to reach the results and his skill in solving any existing problem based on retrieving the information stored in his memory, as the unpaid committee advances (debt only) amounted to (62555250) which have been granted in the current month. So, it is easy to forget them because they are recent, thus they need an indication or coding by linking the name with the amount (for example, Nada, 500000 Khaled 10000000) to be stored in the memory for a long period, while the debit committee advances = the credit amounted to (9402200) which have been granted and paid during the same month (the month of the research sample) and are considered unimportant sensory inputs for the organizer, so he ignores them and does not pay attention to them. As for the debit committee advances > the creditor, the city amounted to (7,500,000) has been granted and paid during the same month and appeared as a creditor within the amount (1,950,000), and the difference (1,950,000 - 7,500,000) is (5,550,000) representing a debit balance.

6. Here, the organizer conducts a test, monitors his understanding of the sensory inputs of the committee advance movement, performs an immediate feedback of information about the advance movement, and stands on any problem to address or explain it, for example, the presence of amounts (5,550,000) and (17,518,800), Table (5). In the first case, it is not permissible to pay a part of the advance, so it is considered a problem. In addition, there is no creditor without a debtor in the case of advances as in the second case. After conducting an immediate feedback for the previous months and based on the acquired information, it became clear that there were committee advances that were granted to the gentlemen above, according to the months listed opposite each of them, Table (6).

Table (6): The granted committee advances according to the months

T	Name of the Committee Chairman	Credit amount	Month advanced granted (debtor)	Month of advanced payment (creditor)
1	Manahil Abbas Tahir	1950000	4/7/2008	November / 2008
2	Najeh Ahmed Jawad	410000	9/15/2008	November / 2008
3	Abbas Abdul Alawi	2,700,000	6/27/2008	November / 2008
4	Nemah Hadi Adhab	1858800	10/5/2008	November / 2008
5	Amer Abbas Hammadi	1450000	3/3/2008	November / 2008
6	Jasser Mohammed Jameel	10600000	12/5/2008	November / 2008
7	Taama Kamal Abdullah	500000	8/26/2008	Month of advance payment (creditor)
	Total	19468800		

Prepared by the researcher, Table (7) evinces the strategy of remembering the previous events of the Salafist movement and being prepared to answer and provide clarification for any abnormalities or conditions and determining a final result for the content. The organizer relies in this strategy primarily on the deliberate and conscious recollection of the actual information, experiences and preceding concepts



that he has previously stored in his brain and remembered monthly because they are linked to the current events. In the first case (Manahil Abbas Taher), the first advance was granted on 4/7/2008 and was paid in November 2008, so it was considered expired, Table (6). As for the second advance for the same person (7500000) which has not been paid until now, Table (5), as for the second case, there is no creditor without a debtor in the case of the advance, Table (5), amounting to:

$(410000+2700000+1858800+1450000++10600000+500000=1751880)$ which are the advances granted on the dates prior to the month of the research sample (November 2008) and have been paid in the month of the research sample (November 2008), so the debtor has not appeared in the same month.

The strategies of the information processing theory used in the procedure of processing the advances for the committees 020101080132 are considered essentials for the quality of the outputs, and this quality is represented by the costs of their accuracy, suitability, and reliability below the quality costs of the outputs of the advances for the committees 020101080132 according to the discussion with the organizer.

Prepared by the researcher that:

* 6000 (price of item) \div 500 (number of item sheets) = $12 \times 10 = 120$ dinars per sheet

* 15000 (cost of printer ink box) \div 500 (sheets per ink box) = 30 dinars per sheet

Also, Table (7) displays that the strategies of information processing theory used have an effective role in the quality of the outputs. This quality is represented by the costs of their accuracy, suitability, and reliability based on the strategies of arranging the ideas and focusing on the most important concepts, classification, analysis, application, and examination, where the costs of their quality amounted to (576660) for the month of the research sample (November 2008).

Table (7): The used strategies of information processing theory

Information Processing Theory Strategies	Types of quality costs	Types of quality costs	Types of quality costs	
Organize ideas according to a strategy based on sensory receptors	Planning costs	Planning costs	Planning costs	Planning costs
Focus on the most important concepts	Design and implementation of the system based on sensory receptors	Design and implementation of the system based on sensory receptors	Design and implementation of the system based on sensory receptors	Design and implementation of the system based on sensory receptors
Use the classification strategy for the given antecedents	Design and development of work specifications costs by focusing on sources of strength	Design and development of work specifications costs by focusing on sources of strength	Design and development of work specifications costs by focusing on sources of strength	Design and development of work specifications costs by focusing on sources of strength
The analysis strategy for the organizer	Costs of classifying advances granted in the form of groups building disbursement gates	Costs of classifying advances granted in the form of groups building disbursement gates	Costs of classifying advances granted in the form of groups building disbursement gates	Costs of classifying advances granted in the form of groups building disbursement gates



			disbursement gates	
The organizer uses the application and evaluation strategy	These are costs of analyzing only debit advances and only credit advances	These are costs of analyzing only debit advances and only credit advances	These are costs of analyzing only debit advances and only credit advances	These are costs of analyzing only debit advances and only credit advances
The remembering and examining strategy for previous events	Costs of twinning information acquired from sensory receptors in a specific application specific to the movement of advances of committees	Costs of twinning information acquired from sensory receptors in a specific application specific to the movement of advances of committees	Costs of twinning information acquired from sensory receptors in a specific application specific to the movement of advances of committees	Costs of twinning information acquired from sensory receptors in a specific application specific to the movement of advances of committees
Total cost of good quality				576660

4-2-3-2 Other temporary advances payment 040101080132 for the month November/2008

These are the amounts owed by employees as a result of financial management errors that cause an increase in their salary without entitlement. These errors are either negligence, ignorance, lack of experience, re-appointment for economic reasons, and re-appointment for political reasons, or an advanced payment arranged for the employee, with the difference in the increase that he does not deserve, or an advanced payment deducted in the installments of one-fifth of the salary, according to the law, and this deduction continues until the advance payment ends. Below is the other temporary advances payment 040101080132 for the month November/2008.

Prepared by the researcher based on the documents (disbursement, registration, and fund) for the research sample month 2008, Table (8) portrays that the movement of temporary advances 040101080132 in November includes the credit that has been paid (i.e. it has been deducted from the employee's salary according to a percentage of the nominal salary, i.e. equivalent to one-fifth of the nominal salary) and the debit, which is the total amount not due to the employee and must be deducted. The advance of organizer has an active role in processing this information, and through the deliberation with him, it has been shown that the stages of his work in processing depend on:

1. Sensory receptors play a fundamental role in developing an intellectual strategy for the purpose of working on organizing and unifying the documents related to the employee advances based on (disbursement, registration, and collection) and according to their amounts, the few that can be extinguished immediately within the limits of the percentage and the large ones that can be extinguished at fixed rates over the employee's service and determining the reasons for deducting each employee) inadvertently, reappointment for the economic reasons/negative response, and reappointment for the political reasons/negative response.
2. There are important concepts that the organizer must focus on in this type of advance (that there is a debit side with the total advance according to an accounting entry, determining whether there are other temporary advances owed by him, the reasons for arranging these advances, the monthly deduction of the one-fifth of salary from the total advances owed by him and not each advance on one side, the remainder of the advance after each monthly deduction, the date of referral to retirement for the employee owed the advance because he must pay the remainder of the advance before giving him the end-of-service record.
3. Here begins the role of the classification strategy for temporary advances carried out by the organizer, which must be the debtor of each employee equal to or greater than the creditor and it is not permissible



otherwise. Also, in the event that it is found, its reasons are determined, and the immediate recording is prepared by the researcher based on documents (disbursement, registration, and fund) for the research sample month 2008.

4. The organizer uses the analysis strategy for Table (9) where the total amounts deducted from the employees amounted to (1392872), of which there is a debit = or < or > or there is no credit, as in Table (10).

Prepared by the researcher based on documents (disbursement, registration, and fund) for the research sample month 2008 by analyzing the data in Table (10), it becomes clear that there are debit accounts amounting to (653882) that do not have a creditor, i.e. no deduction has been made from the employee's salary, and this is not correct. The reason for this must be determined. There are debit accounts smaller than creditor accounts (601178 < 851949), and this is not permissible since the total amount deducted from the employee is greater than the amount owed, while there are debit accounts larger than creditor accounts (4488290 > 43000) and this is permissible due to the deducted amount, but the reasons for the small amount deducted must be determined. There are creditor accounts amounting to (328461) without a debit, and this is not correct because it is not permissible to deduct without an advanced payment due, so it must be verified.

Table (8): The other temporary advances payment 040101080132 for the month November/2008

T	Employee Name	The debtor	Creditor
1	Nashat Ali Yaqoub	---	43106
2	Mohammed Abdul Sattar Khadir	91110	182776
3	Nasrat Majeed Saeed	59999	60369
4	Ahmed Abdul Zaid Abu Al-Shouk	89999	90555
5	Hanaa Ali Faris	89999	---
6	Salima Hadi Musa	89999	---
7	Najla Yaqoub Ashour	29999	---
8	Jassim Musa Safi	90555	91110
9	Saad Hamza Nasser	89999	181665
10	Abbas Shadhar Najm	29999	30184
11	Jalal Abdul Abis	89999	---
12	Salam Abbas Alwan	29999	---
13	Mohammed Hadi Abis	29999	60553
14	Ahmed Naeem Ali	29999	30184
15	Ahmed Abdul Ali	29999	60553
16	Hamed Shaker Hussein	89999	---
17	Hanaa Ali Faris	----	90555
18	Ahmed Jassim Mohammed	4488290	43000
19	Sadia Radhi Khalati	92221	---
20	Hisham Katea	91666	---
21	Abdul Ali Matroud	61110	---
22	Dunia Ali Hussein	50000	---
23	Aseel Hussein Ali	1	---
24	Raed Hussein Aliwi	---	44800
25	Khairiya Kazem Majed	---	50000
26	Khaled Saleh Abbas	---	50000
27	Hassan Halbous Kazem	---	50000
28	Haider Mohammed Abbas	---	169462
29	Hanan Rashid	29760	32000
30	Rahima Abdul Hussein	29760	32000
	Employee Name	5804460	1392872



Table (9): The total amounts deducted from the employees when there is a debit = or < or >

T	Employee Name	The debtor	Creditor	Balance (debit – credit)
1	Nashat Ali Yaqoub	---	43106	(43106)
2	Mohammed Abdul Sattar Khadir	91110	182776	(91666)
3	Nasrat Majeed Saeed	59999	60369	(370)
4	Ahmed Abdul Zaid Abu Al-Shouk	89999	90555	(556)
5	Hanaa Ali Faris	89999	---	89999
6	Salima Hadi Musa	89999	---	89999
7	Najla Yaqoub Ashour	29999	---	29999
8	Jassim Musa Safi	90555	91110	(555)
9	Saad Hamza Nasser	89999	181665	(91666)
10	Abbas Shadhar Najm	29999	30184	(185)
11	Jalal Abdul Abis	89999	---	89999
12	Salam Abbas Alwan	29999	---	29999
13	Mohammed Hadi Abis	29999	60553	(30554)
14	Ahmed Naeem Ali	29999	30184	(185)
15	Ahmed Abdul Ali	29999	60553	(30554)
16	Hamed Shaker Hussein	89999	---	89999
17	Hanaa Ali Faris	----	90555	(90555)
18	Ahmed Jassim Mohammed	4488290	43000	4445290
19	Sadia Radhi Khalati	92221	---	92221
20	Hisham Katea	91666	---	91666
21	Abdul Ali Matroud	61110	---	61110
22	Dunia Ali Hussein	50000	---	50000
23	Aseel Hussein Ali	1	---	1
24	Raed Hussein Aliwi	---	44800	(44800)
25	Khairiya Kazem Majed	---	50000	(50000)
26	Khaled Saleh Abbas	---	50000	(50000)
27	Hassan Halbous Kazem	---	50000	(50000)
28	Haider Mohammed Abbas	---	169462	(169462)
29	Hanan Rashid	29760	32000	(2240)
30	Rahima Abdul Hussein	29760	32000	(2240)
	Total	5804460	1392872	4411588

Table (10): The total amounts deducted from the employees when there is no credit

T	Employee Name	Temporary advance City only		Temporary advance City < Creditor		Temporary advance City > Creditor		Temporary advance City only	
1	Nashat Ali Yaqoub	---	---	---	---	---	---	---	43106
2	Mohammed Abdul Sattar Khadir			91110	182776	---	---	---	---
3	Nasrat Majeed Saeed			59999	60369	---	---	---	---
4	Ahmed Abdul Zaid Abu Al-Shouk			89999	90555	---	---	---	---



5	Hanaa Ali Faris	89999	---	---	---	---	---	---	---
6	Salima Hadi Musa	89999	---	---	---	---	---	---	---
7	Najla Yaqoub Ashour	29999	---	---	---	---	---	---	---
8	Jassim Musa Safi	---	---	90555	91110	---	---	---	---
9	Saad Hamza Nasser	---		89999	181665	---	---	---	---
10	Abbas Shadhar Najm	---	---	29999	30184	---	---	---	---
11	Jalal Abdul Abis	89999	---	---	---	---	---	---	---
12	Salam Abbas Alwan	29999	---	---	---	---	---	---	---
13	Mohammed Hadi Abis	---	---	29999	60553	---	---	---	---
14	Ahmed Naeem Ali	---	---	29999	30184	---	---	---	---
15	Ahmed Abdul Ali	---	---	29999	60553	---	---	---	---
16	Hamed Shaker Hussein	89999	---	---	---	---	---	---	
17	Hanaa Ali Faris			---	---	---	---	----	90555
18	Ahmed Jassim Mohammed			---	---	4488290	43000	---	---
19	Sadia Radhi Khalati	92221	---	---	---	---	---	---	---
20	Hisham Katea	91666	---	---	---	---	---	---	
21	Abdul Ali Matroud	61110	---	---	---	---	---	---	
22	Dunia Ali Hussein	50000	---	---	---	---	---	---	
23	Aseel Hussein Ali	1	---	---	---	---	---	---	
24	Raed Hussein Aliwi			---	---	---	---	---	44800
25	Khairiya Kazem Majed			---	---	---	---	---	50000
26	Khaled Saleh Abbas							---	50000
27	Hassan Halbous Kazem							---	50000
28	Haider Mohammed Abbas								
29	Hanan Rashid			29760	32000				
30	Rahima Abdul Hussein			29760	32000				
	Total	653882		601178	851949	4488290	43000		328461

5. The organizer's strategy in retaining, remembering, coding, recording information, and using keywords and alternative words to remember the content and clarify the circumstances to face any sudden test or the emergency case of questioning, control, or auditing. This is what Table (11) demonstrates based on what the organizer remembers the information and supported by priorities from previous months and interpreting it according to the recorded and coded notes, so that the outputs are of high quality for the



beneficiaries. Below are the costs of using information processing strategies to obtain high-quality information, Table (12).

Prepared by the researcher based on the personal interview, the strategies of information processing theory used in the procedure of processing other temporary advances 040101080132 are considered essentials for the quality of outputs and are represented by the cost of accuracy, appropriateness, and reliability of the information extracted above. The costs of quality of the outputs of other temporary advances 040101080132 according to the discussion with the organizer, where the total costs of good quality without any failure or error in the month of the research sample according to the strategies of information processing theory, are (1151460) and (576660). The cost of good quality for advances of committees 020101080132 is (574800). The costs of good quality for other temporary advances (040101080132) are listed in Tables (7) and (12).

Table (11): The demonstration of organizer's strategy

Temporary advance City only		Temporary advance City < Creditor		Temporary advance City > Creditor		Temporary advance City only	
Debtor	Creditor	Debtor	Creditor	Debtor	Creditor	Debtor	Creditor
653882		601178	851949	4488290	43000		328461
Debit accounts amounting to (653882) have no creditor.		Debit accounts are smaller than credit accounts (601178 < 851949).		Debit accounts greater than credit accounts) 4488290 > 43000).		Credit accounts amounting to (328461) without a debit.	
They are advances arranged on behalf of the members based on the registration documents at the end of November, the month of the research sample, and a fifth of the salary is deducted from each employee in the following month, i.e. month K1.		They are advances due in previous months, i.e. before the month of the research sample, and do not appear in the current month based on the registration documents. The monthly deduction of one-fifth of the employees' salary is identical to the amount (851949) and appears as a creditor, while the amount of the debit side (601178) is an advance that was arranged by the members based on the registration documents at the end of November, the month of the research sample, and one-fifth of the salary is deducted from each employee in the following month, i.e. month K1.		They are advances arranged by the employees based on the registration documents at the beginning of November, the month of the research sample for political dismissals / negative response) 4488290) and a fifth of the employee's salary was deducted in the current month T2, the month of the research sample 43000.		They are advances due in previous months, i.e. before the month of the research sample, and they do not appear in the current month based on the registration documents, and the monthly deduction of one-fifth of the employees' salary is identical to the amount (32846) and appears as a creditor.	

Table (12): The costs of using information processing strategies to obtain high-quality information



Information Processing Theory Strategies	Types of quality costs	Output Requirements	Quality	Cost (Good Quality)	Output Quality
		Type		Number	Dinar
Organize ideas according to a strategy based on sensory receptors	Costs of developing an intellectual strategy for the purpose of organizing and unifying documents related to employee advances based on sensory receptors	Advance Accounting (Printing, Binding, Numbering, 100 Sheets)	Record Record 4) Pressing, Logo,	1	100000
Focus on the most important concepts	Costs of focusing on important points for designing and developing work specifications	A4 Paper Unlined Paper		15 sheets 1 1	150* 1500 1500
Use the classification strategy for the given antecedents	Costs of classifying advances granted in the form of groups based on documents (disbursement, entry, fund) for the month of the research sample	Pencil, Sharpener	Eraser,	15 sheets	150* 450*
The analysis strategy for the organizer	These are the costs of analyzing only debit advances and only credit advances	Colored Pencils		block 1 1 15	2500 5000 150*
The organizer uses the application and evaluation strategy	Costs of twinning information acquired from sensory receptors in a specific application specific to the movement of temporary advances	A4 Paper Unlined Paper		1	460000
The remembering and examining strategy for previous events	Costs of remembering previous events of the movement of advances and preparing and documenting them to answer and provide clarification for any abnormalities or conditions and determining a final result for the content	Copier Ink		1	3500
Total cost of good quality					574800

5. THE FIFTH TOPIC: CONCLUSIONS AND RECOMMENDATIONS

5-1 Conclusions

1. The accounting work in the financial division requires material requirements that support the work and are official and legally unified at the level of state institutions from various records in their forms and purposes, as well as the employee is first responsible for their accuracy (Table 1), and the workers in the financial division are distinguished by scientific and practical qualifications that make them able to



interpret the data and information and absorb them through their sensory qualifications according to the information processing strategies (Table 2).

2. The structure of the advances of register accounts is unified at the level of the state's joints and at all its levels and in a way that serves its activity, so the organizer must have full knowledge and awareness of the content of these accounts, which are suitable for the financial work first and the ability to receive and collect the data related to advances and unify them through sensory receptors (Table 3).

3. The organizer uses the application strategy by twinning the information acquired from the sensory receptors and stored in the memory of the acquired skills resulting from the work experience in a specific application related to the movement of the committees' predecessors, reaching the results and his skill in solving any existing problem based on retrieving the information stored in his memory.

4. Here, the organizer conducts a test, monitors his comprehension of the sensory inputs of the movement of the committees' predecessors, performs an immediate feedback of information about the movement of the predecessors, and stands on any problem to treat or explain it (Table 6).

5. The total costs of good quality without any failure or error in the month of the research sample according to the strategies of information processing theory are (1151460) and (576660). The cost of good quality for committees' predecessors 020101080132 is (574800). The costs of good quality for other temporary predecessors (040101080132) are listed in Tables (7) and (12).

5-2 Recommendations

1. Helping the organizer focus on the smallest details and distinguish between the main and secondary details for the purpose of processing and presenting them in an organized and clear manner.

2. Raising the organizer's awareness of the nature of information processing.

3. Stimulating and developing the organizer's cognitive motivation through educational programs, cultural courses, publications and media.

4. Motivating the organizer to link other variables with the information processing process (self-concept, problem solving, creativity, modernity, and emotional balance).

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