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THE ROLE OF CORPORATE GOVERNANCE AND ACCOUNTING INFORMATION QUALITY IN REDUCING FINANCIAL CORRUPTION

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Abstract:
The research aims to define the conceptual framework of corporate governance and accounting information quality and to demonstrate their role in reducing financial corruption. To achieve the goal, the researchers relied on designing a questionnaire for the purpose of acquiring the relevant data to test the research hypotheses. The questionnaire was constructed based on a five-point Likert scale to ensure consistency in measuring respondents' individuals. 100 questionnaires were distributed, and 90 of them were answered. The research field represented the academic sector, specifically "Tikrit University" and "University of Samarra". Meanwhile, the research community represented academics (teaching staff and researchers) in all of these two universities, in addition to auditors. The key results of the research can be summarized are that the application of corporate governance provides financial disclosures of superior quality that enhance the realization of the institution's goals and reducing financial corruption. Appropriate financial information helps in making decisions in the institution through feedback, which helps in reducing financial corruption. There is a strong consensus among the respondents from "Tikrit University" and "University of Samarra" regarding the presence of expressions related to the role of "Accounting Information Quality" in mitigating "Financial Corruption within the research field. This is evidenced by the calculated mean values for these statements, which exceeded the hypothetical mean value of (3), which confirms the availability of all phrases, in addition to the high percentage of relative importance. For all phrases, it is noted that the phrase "Reliable accounting information reassures stakeholders regarding the company's financial position" achieved the highest level of availability. The research recommended that companies be required to implement corporate governance due to its positive impact on all stakeholders, as well as to achieve reliable and credible financial oversight reports. It also recommended increasing disclosure of the institution's economic outputs to benefit stakeholders and facilitate the detection of financial corruption. It also emphasized the need to use reliable and transparent accounting standards to ensure the accuracy of financial reports.

Keywords: Corporate Governance, Accounting Information Quality, Financial Corruption.

INTRODUCTION:

Recent years have witnessed increased interest in implementing corporate governance systems across all business and economic sectors, as a result of the financial crises that have affected many companies, especially in developed countries. This has been due to the declining the accounting information quality, which is considered an indicator of a company's performance and financial position. This has led to a loss of confidence in the accounting information reported in financial reports and statements. Increasing the disclosure of high-quality information by companies have the ability to mitigate the challenges posed by information asymmetry, thereby reducing opportunistic management behavior. Since corrupt practices rely on secrecy, reducing information asymmetry can lead to a reduction in perceived corruption. Corruption negatively impacts individuals, institutions, and countries, and the efficiency and growth of companies are

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negatively impacted by corrupt practices. Therefore, companies must design an anti-corruption program that is tailored to their risk profile and designed in a way that makes each component essential to the overall functioning of the system. Properly implementing the program provides reasonable assurance that the company has taken all necessary measures, including accounting controls, to combat corruption. These controls adhere to the same principles and use the same methods as general-purpose accounting controls. The difference between them lies in the fact that they are created by enhancing or complementing general-purpose controls to focus specifically on high-risk situations identified by the corruption risk mapping process (Florid et al., 2023: 110).

Transparency has been widely recognized in both states and companies as an effective tool for reducing corruption, and financial transparency has been particularly emphasized as an anti-corruption tool. Since companies are the most significant victims and perpetrators of corruption, increasing corporate financial transparency and disclosure of their financial performance can be of paramount importance in mitigating corruption in the economy as a whole, especially when financial disclosure is well-managed and conducted according to well-recognized standards. Therefore, it will be viewed as a powerful tool for increasing transparency (Rahman, 2024: 420).

Financial corruption is a set of deviations and violations of the rules and laws that regulate the financial workflow in institutions, and violations of the instructions of financial oversight bodies. In addition, financial corruption may not only result from illegal practices, but it may also result from the way in which economic institutions present their financial position, i.e. through the loss of accounting information included in the financial statements, which were prepared in a way that did not show the financial position of the institution, which results in the loss of accounting information for one of its most important distinguishing factors, which is the quality of accounting information. One of the most important factors in the collapse of companies is the lack of sound practices in control and supervision by their management, lack of experience, and failure to adhere to accounting standards.

1. RESEARCH METHODOLOGY:

1.1 Problem of Research:

Corruption, misappropriation of assets, and embezzlement of funds represent the most prominent problems for most companies, especially those operating in the financial services sector. Commercial companies are concerned about financial corruption because it directly impacts profits. Corruption costs businesses millions of dollars. The flexibility granted to company management to choose between accounting policy alternatives may be a form of manipulation and exploitation of opportunities to achieve extraordinary profits. This affects the credibility and quality of information. Therefore, the procedure involved in the preparation of financial statements is an important process for any company, as it is a systematic process through which a financial report is prepared. This report is a financial statement that serves as a representative of the company's performance in a single accounting period. The research problem is represented by the following question: **To what extent do corporate governance practices and the quality of accounting information contribute to the reduction of financial corruption**?

1.2 Objective of Research:

The objectives of this research are as follows:

1. Define the concept of corporate governance, its objectives, and its role in reducing financial corruption.
2. Define the concept of accounting information quality, its characteristics, and its role in reducing financial corruption.

1.3 Importance of Research:

The significance of this research arises from highlighting the crucial role played by the implementation of corporate governance, which enables a high level of disclosure and transparency, thus achieving the quality of accounting information reflected in financial reports. This is reflected in increased user confidence in financial reports, thus reducing financial corruption.

1.4 Hypothesis of Research:

Managers can act opportunistically to maximize their own benefit. In many cases, opportunistic administrative actions involve illegal financial transactions and bribery, leading to increased levels of perceived corruption in the economy. Highlighting effective accounting practices and information can prevent corruption. Therefore, this research hypothesizes the following:

H1: There are significant differences in the extent to which corporate governance contributes to reducing financial corruption, according to the perceptions of sample members within the universities studied.

H2: There are significant differences in the degree to which the quality of accounting information contributes to reducing financial corruption, according to the perceptions of sample members within the universities studied.

1.5 Methodology of Research:

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1. Research Population and Sample: The research field represents the academic sector, specifically "Tikrit University" and "University of Samarra". The research population represents academics (faculty and researchers) at these two universities, in addition to auditors.
2. Tool of Data Collection: The researchers utilized a structured questionnaire to gather the data required for testing the research's hypotheses. The questionnaire employed a five-point Likert scale to effectively capture respondents' perceptions. 100 questionnaires were distributed, and 90 were completed.

1.6 Model of Research:

Figure (1) shows the research model based on the relationship between its variables:

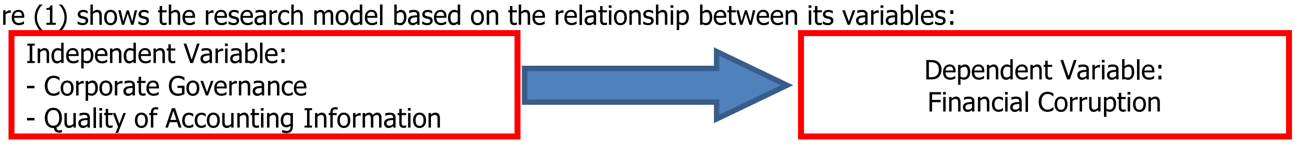

Figure (1): Research Model
Source: Figure prepared by the researchers.

2. THEORETICAL FRAMEWORK

2.1 The Conceptual Framework of Corporate Governance:

Financial corruption is considered one of the causes of the financial crises and collapses experienced by global companies in many countries, including the United States, as well as Asian and European countries. This has led to the loss of stakeholder rights and the loss of investor confidence. This has led to a focus on corporate governance and increased interest in it. These countries have sought to establish controls and standards that strengthen control over corporate management and ensure good performance. This is to protect the rights of all stakeholders and protect the economy as a whole from the collapses it is experiencing in countries around the world (Mahmoud, 2019: 55).

Abdullah (2019: 52) defines corporate governance as a system comprising a set of efficient and effective mechanisms for managing companies and overseeing business operations, with the aim of reducing agency disputes and achieving benefits for all stakeholders in the company. Tarabieh (2021: 37) sees it as the measures taken by stakeholders within the company to ensure the adequacy of the control mechanisms used to identify risks, monitor and manage them, preserve the company's value, and ensure the implementation of established plans.

2.2 Objectives of Corporate Governance:

The primary objectives pursued by corporate governance are to achieve are among the most important control and oversight systems within the company, through which fraud and manipulation can be reduced. These objectives include: (Mashkoor et al., 2021: 163-164)

1. Establishing rules and procedures that clarify how work within the company should proceed, encouraging adherence to them, and imposing penalties on all violators of these rules in order to achieve the desired goals of corporate governance.
2. Establishing a clear system through which the company is managed, based on a structure that distributes rights and duties to all shareholders within the company.
3. Develop specialized systems for managing the company and its board of directors, ensuring a fully independent board of directors to ensure transparency in decision-making that serves the company's interests and does not affect stakeholders.
4. Work to achieve justice within the company for all stakeholders and protect their rights, while implementing all corporate governance mechanisms to eliminate all forms of corruption, whether financial or administrative.

2.3 The Basic Elements of Corporate Governance:

The degree to which companies adhere to corporate governance principles has become a fundamental criterion for investors when evaluating and making investment decisions, especially in light of the current global system characterized by globalization and competition between local and international companies. Therefore, implementing corporate governance can combat and reduce corruption. Among the elements required to ensure the implementation of corporate governance are: (Ibrahim, 2014: 224)

1. Establishing strategic objectives that are known to all. The board of directors must develop clear strategies to direct and manage activity. Policies must also be developed to demonstrate the effectiveness of governance mechanisms.
2. Establishing clear policies for company officials by defining the basic powers and responsibilities of the board and senior management, with senior management committing to defining the various responsibilities of employees within the organizational structure according to their positions.

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3. Ensuring the competence of board members and their awareness of their role in implementing governance. They must have sufficient information to enable them to assess management's performance, identify shortcomings, and then take appropriate action to address them, with a focus on the independence and objectivity of members.

2.4 Financial Corruption:

Corruption is a negative phenomenon prevalent globally among countries. Attention has grown to this phenomenon due to its negative impact on organizations and its impact on the economies of countries, disrupting economic development. The concept of corruption refers to the violation of the provisions, laws, and rules governing any institution, leading to a set of financial deviations (Al-Jamhoudi, 2016, 107). It is also defined as a deliberate, long-arm relationship aimed at obtaining benefits from this behavior for an individual or group of individuals (Warith, 2019: 544).

2.5 Types of Financial Corruption:

The forms or types of financial corruption vary in terms of who is carrying out the act, who benefits from it, and how it is carried out. Corruption can take several forms, from employees who demand bribes from citizens in order to provide them with basic services, to embezzlement and financial theft. These forms can be identified as follows: (Basabose, 2019: 21) and (Abu Jabal and Abdul Karim, 2023: 109)

1. Bribery: This represents the most prevalent form and provides a form of benefit to undue influence on certain decisions or actions by the beneficiary. It is considered an illegal payment requested or given personally to a person in authority in exchange for using their official powers to perform work for another person.
2. Collusion: It refers to a deliberate agreement between two or more entities intended to accomplish an unlawful objective, which may involve exerting undue influence over another party's actions.
3. Embezzlement and theft: This includes transferring or taking money, property, or valuables for personal gain. It may include transferring public funds to private bank accounts, stealing equipment, or manipulating company or institutional accounts to embezzle funds.
4. Fraud: Employing deceptive information as a means of manipulating or inducing a person to voluntarily transfer property or funds.
5. Money laundering: This form of financial corruption primarily involves obfuscating, obscuring, or concealing the origin of funds derived from illicit activities so that they appear to have been obtained from legal sources.

2.6 The Role of Corporate Governance in Combating Financial Corruption:

Countries' ability to combat financial corruption stems from two approaches. The first relates to the presence of oversight bodies through which the results of financial corruption are monitored and exposed. The second relates to countries' adoption of expanding the scope of participation in private activities, empowering associations to hold boards of directors accountable when necessary, and working to oblige companies to implement the concept of corporate governance with all its rules established for this purpose. Corporate governance relies on a number of laws, which means that the state's legal framework protects economic activity from manifestations of financial corruption and exploitation. Furthermore, educational factors and transparency cannot be ignored, as they create behavioral laws capable of exposing and exposing corruption. Adhering to corporate governance creates the necessary precautions to limit corruption and mismanagement. The financial crisis has led to profound and long-term measures regarding how to use corporate governance to inhibit the proliferation of financial and administrative corruption and to prevent future financial crises (Mustafa and Khairah, 2019: 160).

Corporate governance is one of the means of monitoring corruption, as the G20 Leaders' Summit included The tenth global principle for combating corruption, which is considered the golden rule: "Businesses should work to combat corruption in all its manifestations, including extortion and bribery." This serves as a global indicator, emphasizing the necessity for the business sector to launch comprehensive anti-corruption initiatives. Without fundamental changes in business practices, corruption levels have not seen a significant decline (Beygi et al., 2022). While corruption may offer companies short-term advantages, those committed to safeguarding their reputation and the interests of shareholders are positioned to gain long-term benefits (Chang et al., 2021: 35). Investors require assurances that their capital will be efficiently utilized and not squandered on ineffective operations. Simultaneously, capitalists aim to attract investors, fulfill their expectations, generate profits, and maximize company assets. In response, an increasing number of companies have adopted reforms in corporate governance. Corruption tends to flourish in environments where governance frameworks are either weak or non-existent (Villiers & Dimes, 2021: 15).

It is concluded that ensuring the quality, integrity, transparency, and reliability of accounting information provided by management requires the implementation of additional governance mechanisms, including robust internal control systems, independent board members, vigilant audit committees, and external auditors who operate independently (Lukianova, 2022: 167).

2.7 Quality of Accounting Information:

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Accounting reports and information represent the essential element for users in making decisions. Decision quality depends on the quality of accounting information, which is defined as data processed in a way that provides complete meaning to its users, enabling them to use it in future operations (Elham and Iman, 2023, 11). Al-Sayed (2012:100) believes that these are the main characteristics that useful accounting information must possess. These characteristics are useful for officials when preparing financial reports in assessing the quality of information produced by applying accounting methods.

2.8 Characteristics of Accounting Information:

Useful accounting information is regarded as one of the most critical factors influencing rational decision-making. Such information is distinguished by its quality, possessing beneficial characteristics that assist officials in setting accounting standards and preparing financial statements to evaluate the information produced through the application of alternative accounting methods (Khalil, 2023: 57). It can also be said that the qualitative characteristics of accounting information established by the Financial Accounting Standards Board (FASB) in 1980 are the most important, as they distinguish between more and less useful information (Yahya, 2013: 46). The qualitative characteristics of accounting information can be illustrated in the following figure:

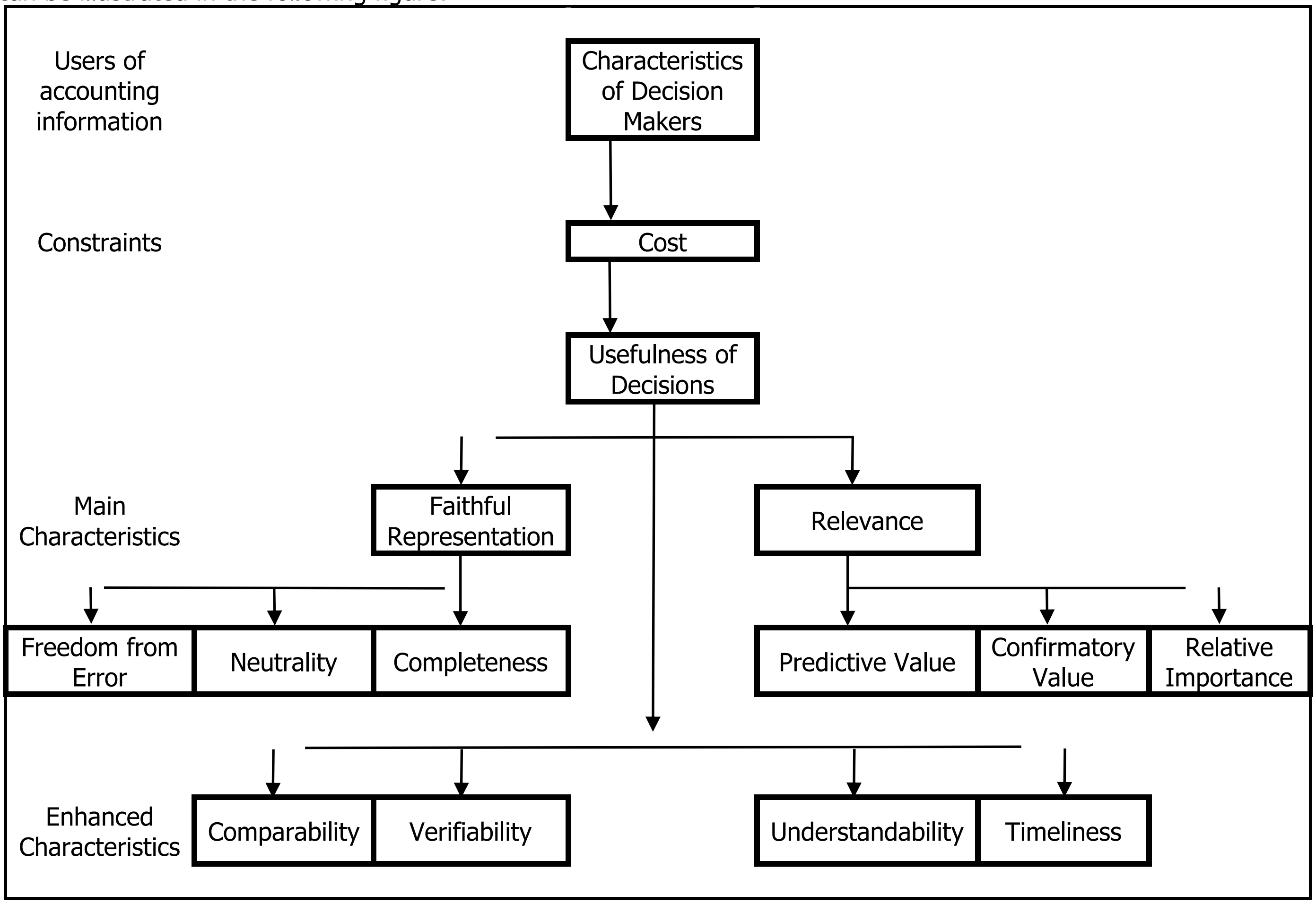

Figure (2) Characteristics of accounting information quality
Source: (Alawi, 2018)

2.9 The Impact of Accounting Information Quality on Mitigating Financial Corruption:

Corruption refers to illegal conduct whereby a company's managers, executives, directors, employees, or contractors act against the interests of the company and exploit their positions for personal gain or for the benefit of another natural person or legal entity (Xue et al., 2022: 525). There are two dimensions of corruption: the first is the one that invites corrupt acts and the second is the one that desires to perform these acts for a fee. Both dimensions work together to promote corrupt practices. Bribes are paid for one of three reasons: to compensate for worse or exorbitant rates, to create a market for surplus materials, or to maintain competitiveness (Wang et al., 2019: 7). Empirical literature has focused primarily on the demand side over the years, leading to an imbalance in anti-corruption efforts. Nevertheless,

policymakers have increasingly begun to examine whether supply-side reforms and efforts to reduce bribery may offer more effective solutions (Chang et al., 2021: 37).
Increasing transparency through corporate financial disclosure and the quality of accounting information can be of paramount importance in mitigating corruption in the economy as a whole. Although several large-scale corporate collapses at the beginning of the century have called into question the role of accounting in increasing transparency (Stein et al., 2017: 40), well-managed financial disclosure conducted according to well-recognized standards is still viewed by many as a powerful tool for increasing transparency.
Financial accounting information is depicted as "the output of corporate accounting and external reporting systems that measure and publicly disclose audited quantitative data about the financial condition and performance of publicly held companies." As a result, financial accounting serves as a vital tool for obtaining reliable insights into executive performance. Moreover, financial accounting systems generate valuable information that supports the effectiveness of monitoring mechanisms. Companies, which helps reduce the agency problem resulting from the separation between managers and financiers (Rahma and Toumi, 2019, 118). Accounting information can be utilized both explicitly (directly) and implicitly (indirectly) within corporate governance systems. Financial accounting data are explicitly employed in managerial incentive contracts and other direct applications, such as debt agreements. Simultaneously, they contribute to indirect mechanisms, for example, by influencing stock price assessments. Moreover, financial accounting data function as both inputs and outputs within governance structures, as managers are responsible for generating this information and relying on it as part of corporate control systems (Xue et al., 2022: 528). Commitment to accounting disclosure in the presentation of financial statements in accordance with generally accepted accounting principles contributes to improving the level of presentation of financial information contained in financial reports and enhancing their quality, given the widespread and escalating phenomenon of corruption in general and financial corruption in particular (Muhammed and Muhammed, 2023: 865).
It can be said that the quality of accounting information plays a significant role in reducing financial corruption through transparency in providing high-quality accounting information, which makes it difficult to hide. Corrupt activities and also through the detection of violations, as the presence of accurate accounting information helps in uncovering manipulation, embezzlement, and fraud, which are forms of financial corruption, and also through strengthening internal control, which is an effective tool in uncovering financial corruption.

3. The Practical Framework

3.1 Research Community and Sample:

The research field encompasses the academic sector, with a specific focus on "Tikrit University" and "University of Samarra". The research community consists of academic professionals affiliated with these institutions (faculty and researchers) at these two universities, in addition to auditors. Given the breadth of the research community, the researchers sought to define the research sample using the Green (1991) equation. The resulting value determines the minimum required for the research sample, as follows:

$$\mathbf{n > 50 + 8(P)}$$

Where:
(n): represents the minimum for the research sample.
(P): represents the number of independent variables.
$n > 50 + 8(2)$
$n > 50 + 16$
$n > 66$
According to the result of the previous equation, the minimum required is 66 questionnaires. Therefore, the researchers distributed 100 questionnaires to cover the minimum. Out of the distributed questionnaires, ninety were returned and validated for use in the data analysis process. Table (1) presents the details of the questionnaire distribution.

Table (1): Details of the questionnaire distribution

Survey Form	No.
Minimum Required Number of Forms	66
Number of Forms Distributed	100
Number of Forms Not Returned	10
Number of Forms Returned Valid for Analysis	90

Based on Table (1), the research sample was represented by 90 questionnaires, which are the returned questionnaires suitable for analysis and are greater than the specified minimum required limit. Thus, the recovery rate was 90%. Figure (3) shows the percentage of returned questionnaires out of the total returned questionnaires.

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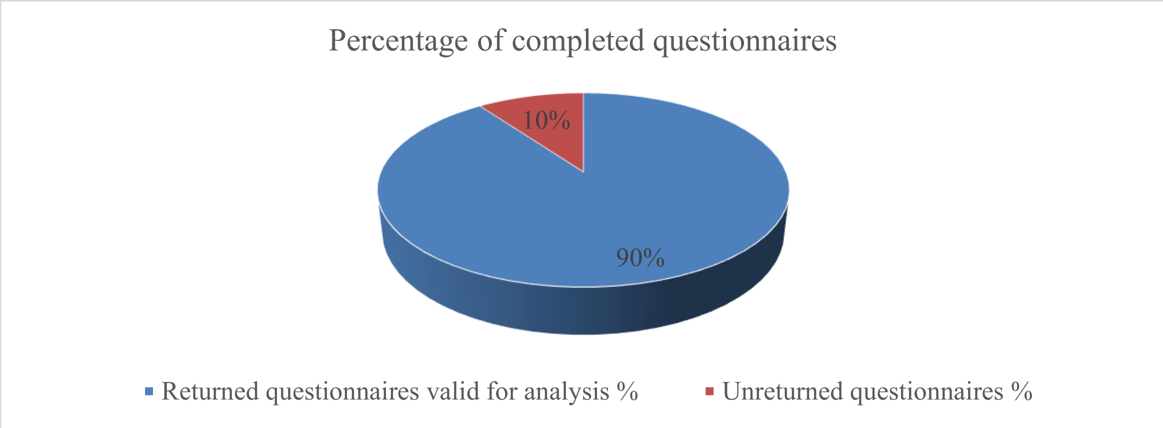

Figure (3): Percentage of questionnaire forms (research sample)

3.2 Measuring the Variables:

The research included three variables (corporate governance, quality of accounting information, and reduction of financial corruption). The researchers prepared a questionnaire to measure these variables. The questionnaire's structure included three main axes. The first axis focused on demographic information, which determined the identifying characteristics of the sample members and identified the nature of these individuals. It included three pieces of information: 1. Age, 2. Educational level, 3. Years of service. The second axis was devoted to measuring the impact of the first independent variable (corporate governance) on the dependent variable (reduction of financial corruption). Twelve statements were identified to explain the role of corporate governance in mitigating financial corruption. The third and final axis was concerned with measuring the impact of the second independent variable (quality of accounting information) on the dependent variable (reduction of financial corruption). Twelve statements were also identified to explain the role of quality of accounting information in reducing financial corruption. The composition of the questionnaire is detailed in Table (2).

Table (2): Structure of the questionnaire

Axes	Statement	Code	No.	Sequence
Axis 1: Demographic Information	1. Age	D1	5	
	2. Educational Level	D2	4	
	3. Years of Service	D3	4	
Axis 2: The Effect of the First Independent Variable on the Dependent Variable	The Role of Corporate Governance in Reducing Financial Corruption	X1Y	12	X1-X12
Axis 3: The Effect of the Second Independent Variable on the Dependent Variable	The Role of Accounting Information Quality in Reducing Financial Corruption	X2Y	12	X13-X24

In order to quantify the qualitative (descriptive) responses of the sample members, the researchers employed a (five-point Likert scale) scores in an ascending manner from 1 to 5 to correspond to the direction of the answers from (strongly disagree) to (strongly agree). The level of agreement intensity was also determined for the means of the individuals' answers, by specifying five categories for the level of answer intensity, based on the category length determined according to the equation (maximum limit - minimum limit) / number of categories, which included (5-1)/5, and resulted in a category length of 0.8.

Table (3) shows the levels of agreement intensity according to the ranges of the means of the sample individuals' answers.

Table (3): Likert scale and level of agreement intensity

Individuals' Answers	Likert score	Range for means	Degree of Agreement
Strongly Disagree	1	1 to less than 1.8	Very Weak
Disagree	2	1.8 to less than 2.6	Weak
Neutral	3	2.6 to less than 3.4	Acceptable
Agree	4	3.4 to less than 4.2	High
Strongly Agree	5	4.2 to 5	Very High

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3.3 Description of the Sample Individuals:

The research included three demographic pieces of information in the structure of the questionnaire (1. Age, 2. Educational Level, 3. Years of Service) is a section designed to describe the demographic and identifying the sample individuals' characteristics as follows:

3.3.1 Age:

Table (4) shows a description of the sample individuals by age. This description was conducted using several methods, including frequencies and percentages.

Table (4): Description of the sample individuals by age

Categories	Frequency	Percentage	Sequence
Under 25 years old	13	14.4%	2
25-35 years old	55	61.1%	1
36-40 years old	12	13.3%	3
41-50 years old	6	6.7%	4
51 years old and older	4	4.4%	5
Total	90	100%	–

It is noted from Table (4) that the category (25-35 years) achieved the highest frequency, with a frequency of (55) out of the total sample size (n=90), representing (61.1%). This was followed by the category (less than 25 years) at (14.4%), then the category (36-40 years) at (13.3%), then the category (41-50 years) at (6.7%), and finally the category (51 and over) at (4.4%). These results reinforce the objectivity of the responses to the questionnaire statements, given the intellectual maturity demonstrated by the results among the sample members. Figure (4) shows the percentage distribution of sample members by age.

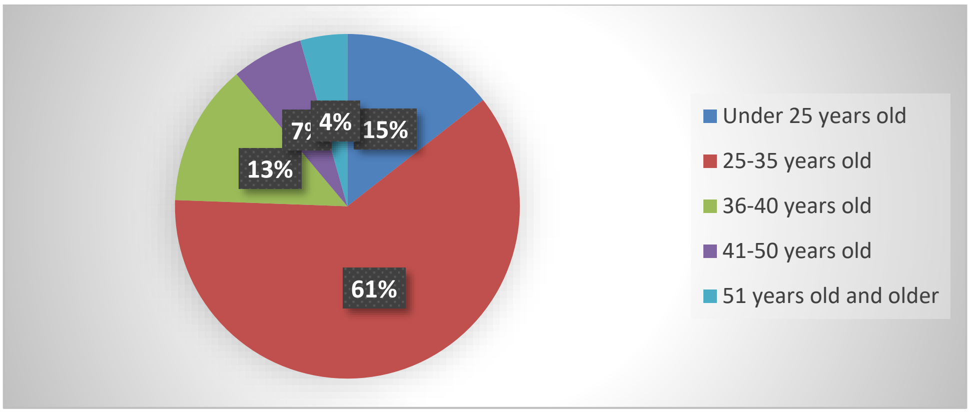

Figure (4): Percentage distribution of sample members by Age

3.3.2 Educational Level

Table (5) shows a description of the sample members based on their educational level. This description was completed using a number of methods, including frequencies and percentages.

Table (5): Description of the sample members by educational level

Categories	Frequency	Percentage	Sequence
Diploma	11	12.2%	3
Bachelor's	52	57.8%	1
Master's	21	23.3%	2
Doctorate	6	6.7%	4
Total	90	100%	–

It is noted from Table (5) that the category of holders of a (Bachelor's) degree achieved the highest level with a frequency of (52) out of the total sample size (n=90) and a percentage of (57.8%), followed by the (Master's) category with a percentage of (23.3%), then the (Diploma) category with a percentage of (12.2%), and finally the (Doctorate) category with a percentage of (6.7%). These results show the high level of cognitive awareness of the sample members,

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which was reflected in the suitability of answering the questionnaire phrases. Figure (5) shows the percentage of distribution of the sample members according to the educational level.

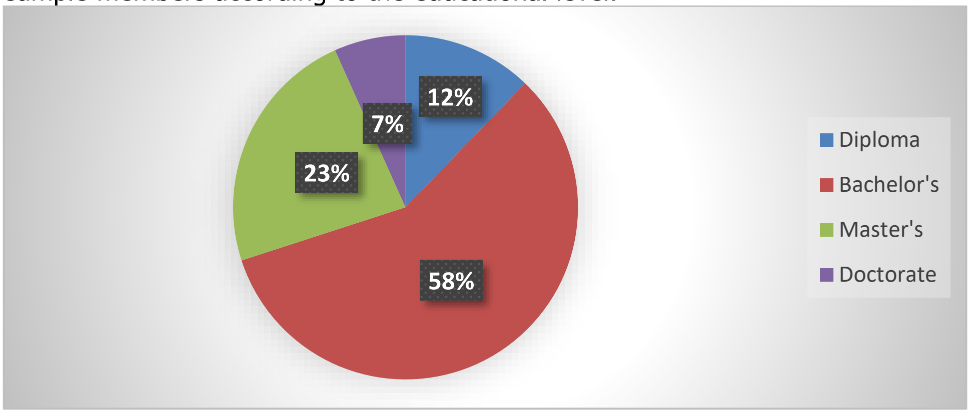

Figure (5): Percentage distribution of sample members according to educational level

3.3.3 Years of Service:

Table (6) shows a description of sample members based on years of service. This description was based on several methods, including frequencies and percentages.

Table (6): Description of sample members by years of service

Categories	Frequency	Percentage	Sequence
Under 5 years	41	45.6%	1
5-10 years	31	34.4%	2
11-15 years	9	10.0%	3
Over 15 years	9	10.0%	4
Total	90	100%	–

It is noted from Table (6) that the category (less than 5 years) achieved the highest level with a frequency of (41) out of the total sample size (n=90) and a percentage of (45.6%), followed by the category (from 5-10 years) with a percentage of (34.4%), then the category (from 11-15 years) and the category (more than 15 years) with the same percentage (10.0%), and these results enhance the reliability of answering the questionnaire statements due to the accumulation of professional knowledge and skills that the results showed among the sample members, and Figure (6) shows the percentage of distribution of the sample members according to years of service.

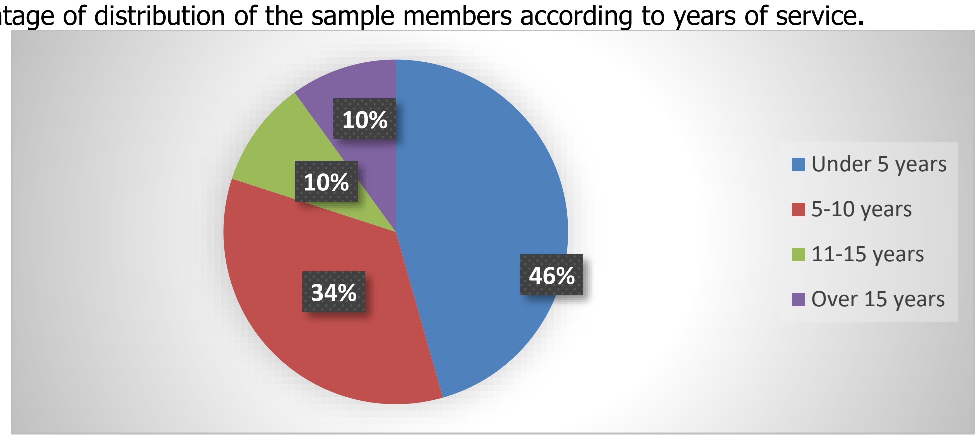

Figure (6): Percentage distribution of sample members according to years of service

3.4 Testing the Research Tool:

The research tool, the questionnaire, was tested using two measures: self-validity and self-reliability. The self-validity of the questionnaire was tested to ensure that the questionnaire statements accurately represent the variables intended for measurement. This was verified through the validity coefficient, calculated by taking the square root of Cronbach's alpha coefficient. As shown in Table (7), the validity coefficient values ranged between (0.926-0.958), indicating high levels of validity and thereby confirming the questionnaire's robustness. Meanwhile, the self-reliability of the

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questionnaire was tested by calculating the coefficient of Cronbach's alpha. The hypothetical value of this coefficient, which is 0.70, indicates that the questionnaire is stable. In other words, the questionnaire demonstrates stability over time, as similar results would be expected if administered to the same respondents under comparable conditions. Table (7) shows that the value of Cronbach's alpha coefficient was between (0.857-0.917), which are high values and exceed the hypothetical value of 0.70, which confirms the questionnaire validity. The reliability of questionnaire supports its validity and enhances the reliability of the questionnaire data in subsequent analysis procedures, including hypothesis testing.

Table (7): Validity and Reliability Testing of the questionnaire

Variables	Code	Reliability Coefficient	Corbach's Alpha Coefficient	Number of Statements
The Role of Corporate Governance in Reducing Financial Corruption	X1Y	0.926	0.857	12
The Role of Accounting Information Quality in Reducing Financial Corruption	X2Y	0.926	0.858	12
Total Questionnaire		0.958	0.917	24

3.5 Description of Research Phrases:

The research included two axes to determine the role of corporate governance and the quality of accounting information in reducing financial corruption, within 24 terms. These terms were described for each axis as follows:

3.5.1 Description of the phrases of the axis "The Role of Corporate Governance in Reducing Financial Corruption":

The axis "The Role of Corporate Governance in Reducing Financial Corruption" included 12 terms. The sample members' responses to these terms were described using a number of statistical methods, such as the mean and standard deviation, using the SPSS Ver.24 program.

Table (8): Description of the statements about the role of corporate governance in reducing financial corruption

No.	Phrase	Mean	Standard Deviation	Relative Importance	Degree of Agreement	Sequence
X1	Governance is one of the mechanisms for combating financial corruption, aiming to achieve sound and effective management.	4.122	0.684	82.44%	High	9
X2	Activating internal and external audit mechanisms within corporate governance is an important means of combating financial corruption.	4.100	0.601	82.00%	High	10
X3	The corporate audit system relies on expertise to detect cases of financial corruption.	4.233	0.704	84.67%	Very high	2
X4	The role of shareholders and other parties in holding management accountable is one of the factors that help combat financial corruption.	3.989	0.679	79.78%	High	12
X5	Mismanagement and the loss of independence and integrity encourage the spread of financial corruption.	4.433	0.671	88.67%	Very high	1
X6	The formation of an independent audit committee to oversee corporate governance contributes to reforms and combating financial corruption.	4.133	0.674	82.67%	High	8
X7	The board of directors holds a critical role in the implementation of corporate governance practices by implementing administrative reforms from time to time.	4.189	0.717	83.78%	High	5

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X8	Governance helps establish effective oversight systems that reduce the risks of financial corruption.	4.211	0.695	84.22%	Very high	3
X9	Governance helps raise and develop the performance of oversight bodies to limit financial corruption.	4.178	0.592	83.56%	High	6
X10	Governance contributes to increasing confidence in the information contained in financial reports.	4.211	0.662	84.22%	Very High	4
X11	Governance improves the efficiency of employees working in companies, reducing the risks of financial corruption.	4.078	0.782	81.56%	high	11
X12	Governance is one of the factors that improve economic efficiency and economic growth, in addition to enhancing investor confidence.	4.156	0.718	83.11%	High	7

Table (8) shows a description of these terms. It is noted from Table (8) that there is a high level of agreement regarding the availability of phrases (X1-X12) within the axis of the role of corporate governance in reducing financial corruption according to the views expressed by the sample participants at "Tikrit University" and "University of Samarra", the field of research, as the calculated value of the mean for these phrases were higher than the hypothetical value of the mean of (3), which confirms the availability of all phrases, in addition to the high percentage of relative importance of all phrases. It is also noted that phrase No. (X5), represented by (mismanagement and the loss of independence and integrity lead to encouraging the spread of financial corruption), achieved the highest level of availability with an mean of (4.433) and a relative importance of (88.67%), while phrase No. (X4), represented by (the role of shareholders and other parties in holding management accountable and questioning is considered one of the factors that help combat financial corruption), achieved the lowest level of availability with an mean of (3.989) and a relative importance of (79.78%). The low value of the standard deviation also indicates the presence of consistency and minimal dispersion in the respondents' answers. This consistency supports the reliability of the mean values as representative of the overall sample.
Figure (7) shows the level of expressions of the axis of the role of corporate governance in reducing financial corruption.

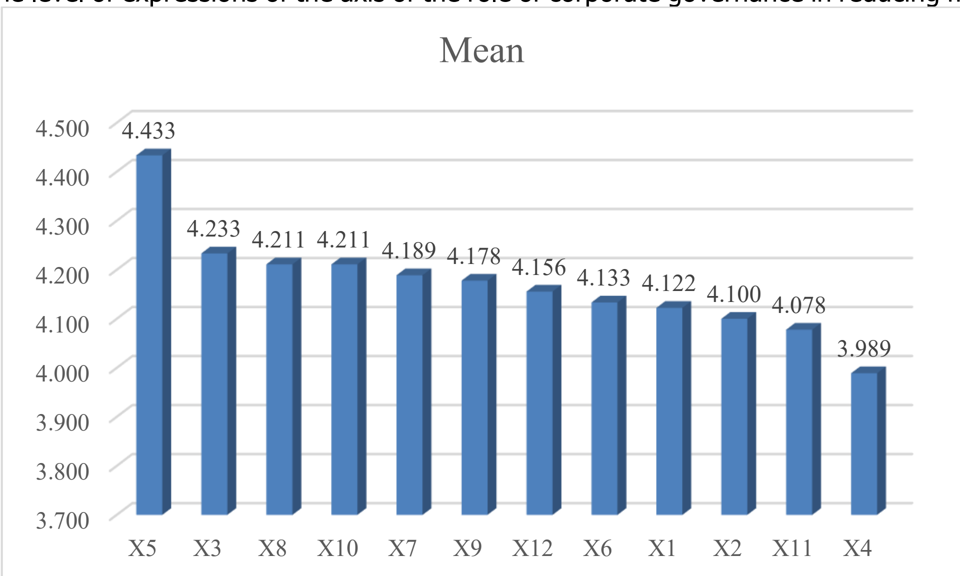

Figure (7): The level of expressions of the axis of the role of corporate governance in reducing financial corruption

3.5.2 Description of the phrases axis "The role of accounting information quality in reducing financial corruption" :

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The axis "The role of accounting information quality in reducing financial corruption" included 12 phrases. The sample members' responses to these phrases were described using several statistical methods, such as the mean and standard deviation, using SPSS Ver.24. Table (9) shows a description of these phrases.

Table (9): Description of the phrases axis "The role of accounting information quality in reducing financial corruption"

No.	Phrase	Mean	Standard Deviation	Relative Importance	Degree of Agreement	Sequence
X13	Providing financial information to stakeholders reduces the spread of financial corruption.	4.089	0.920	81.78%	High	8
X14	Adequate accounting information aids in company decision-making through feedback to correct any deviations that may occur.	4.233	0.562	84.67%	Very High	2
X15	Accounting information contributes to the ability to monitor, which helps uncover financial corruption within the company.	4.200	0.640	84.00%	High	3
X16	The honest expression of accounting information enhances the detection of financial corruption.	4.200	0.657	84.00%	High	4
X17	The neutrality of accounting information contributes significantly to the detection of financial corruption.	4.022	0.764	80.44%	High	11
X18	Reliable accounting information reassures stakeholders regarding the company's financial position.	4.289	0.623	85.78%	Very High	1
X19	The verifiability of accounting information contributes significantly to the control process, facilitating the detection of financial corruption.	4.122	0.615	82.44%	High	7
X20	The comparability of accounting information helps measure the company's rights and obligations.	4.067	0.761	81.33%	High	10
X21	Companies compare actual results with planned results, allowing for the identification and correction of deviations.	4.156	0.669	83.11%	High	6
X22	Consistency in the presentation and classification of accounting information for the purpose of comparison enhances the detection of financial corruption.	4.078	0.768	81.56%	High	9
X23	In order to detect financial corruption, disclosure must be made of any change from one accounting principle to another.	3.944	0.826	78.89%	High	12
X24	Reports prepared by internal and external auditors, whether confidential or public, are among the factors that contribute to the detection of financial corruption. which helps eliminate financial corruption	4.167	0.824	83.33%	High	5

It is noted from Table (9) that there is a high level of agreement regarding the availability of phrases (X13-X24) within the axis of the role of accounting information quality in reducing financial corruption according to the views expressed by the sample participants at "Tikrit University" and "University of Samarra", the research field, as the calculated value of the mean for these phrases were higher than the hypothetical value of the mean of (3), which confirms the availability of all phrases, in addition to the high percentage of relative importance of all phrases. It is also noted that phrase No. (X18), represented by (reliable accounting information reassures interested parties regarding the financial situation in the company), achieved the highest level of availability with an mean of (4.289) and a relative importance of (85.78%),

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while phrase No. (X23), represented by (in order to reveal manifestations of financial corruption, the change from one accounting principle to another must be disclosed) achieved the lowest level of availability with an mean of (3.944) and a relative importance of (78.89%). The low value of the standard deviation also indicates the presence of consistency and minimal dispersion in the respondents' answers. This consistency supports the reliability of the mean values as representative of the overall sample. Figure (9) shows the level of statements of the axis of the role of the quality of accounting information in reducing financial corruption.

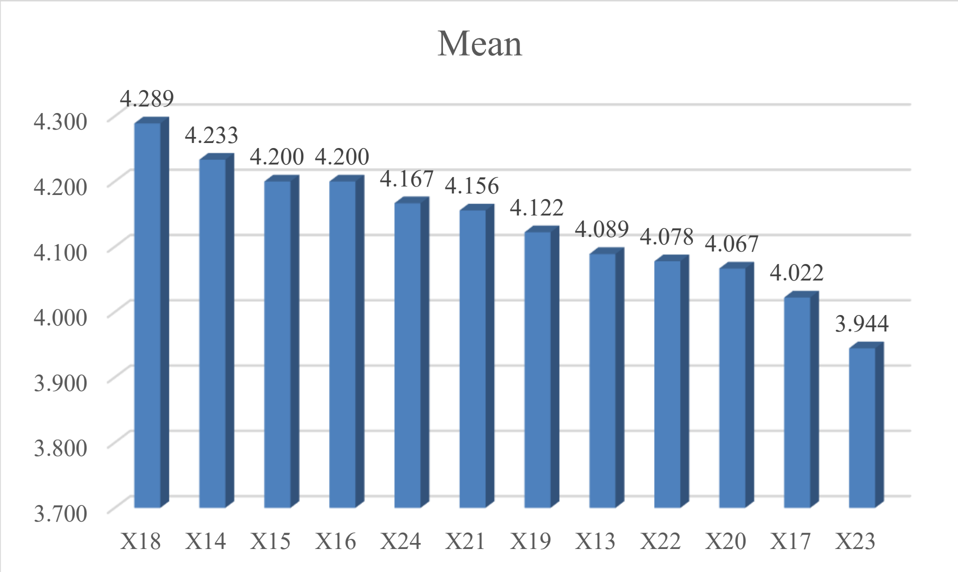

Figure (9): The level of expressions of the axis of the role of accounting information quality in reducing financial corruption

3.6 Descriptive Analysis of Research Variables:

Table (10) provides an overview of the descriptive analysis for the research variables, which were formulated within two axes. The first combines the first independent variable with the dependent variable under the title "The Role of Corporate Governance in Reducing Financial Corruption." The second axis combines the second independent variable with the dependent variable under the title "The Role of Accounting Information Quality in Reducing Financial Corruption." This analysis was conducted using several statistical methods, such as the mean, standard deviation, and the lowest and highest values.

Table (10): Description of Research Variables

Variables / Index	The Role of Corporate Governance in Reducing Financial Corruption	The Role of Accounting Information Quality in Reducing Financial Corruption
Code	X1Y	X2Y
Mean	4.169	4.131
Standard Deviation	0.426	0.454
Low Value	3.00	3.00
Highest Value	5.00	5.00
Relative Importance	83.39%	82.61%
Degree of Agreement	High	High
Skewness	– 0.181	– 0.192

It is noted from Table (10) that the level of availability of the axis (the role of corporate governance in reducing financial corruption) is high according to the views expressed by the sample participants at "Tikrit University" and "University of Samarra", the research field, as the calculated value of the mean for this axis exceeded the hypothetical value of the mean, which is (3), which confirms the availability of this axis, as the value of the mean reached (4.169) with a relative importance of (83.39%). It is also noted that the level of availability of the axis (the role of the quality of accounting information in reducing financial corruption) is high according to the views expressed by the sample participants at

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"Tikrit University" and "University of Samarra", the research field, as the calculated value of the mean for this axis exceeded the hypothetical value of the mean, which is (3), which confirms the availability of this axis, but at a relatively lower level than the previous axis, as the value of the mean for this axis reached (4.131), with a relative importance of (82.61%). The low standard deviation value also indicates a high degree of consistency and minimal variability in the responses of the sample members, thereby confirming the reliability of the mean values in representing the overall sample. The figure shows (10) the level of the role of corporate governance and the quality of accounting information in reducing financial corruption.

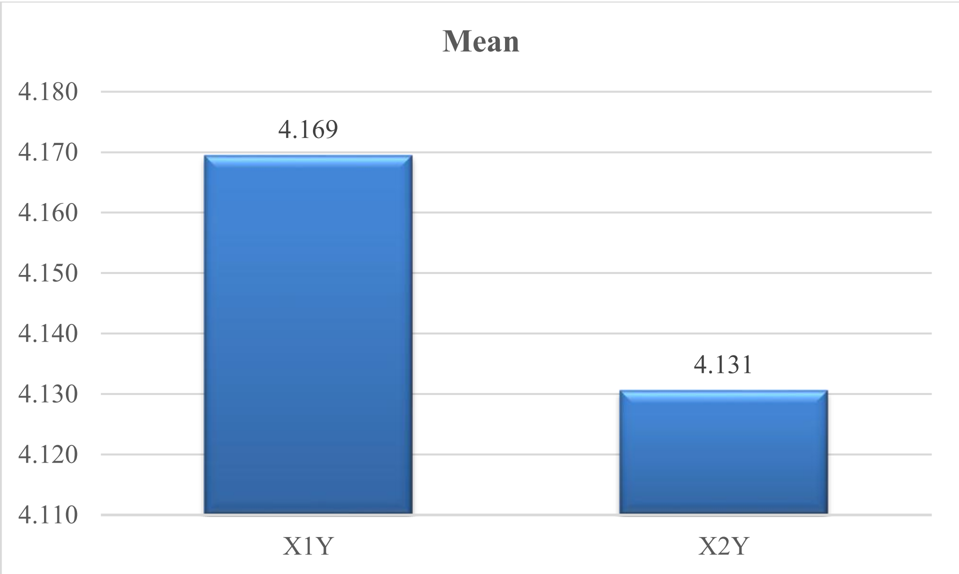

Figure (10): The level of the role of corporate governance and the quality of accounting information in reducing financial corruption

3.7 Testing the normal distribution of data:

To verify the condition of normality in the research data, the researchers resorted to testing the normal distribution of this data by calculating the skewness coefficient. Data are considered to be normally distributed when the skewness coefficient falls within the range of (+1 to −1). As shown in Table (10), the skewness values for the dataset lie within this acceptable range, indicating that the data are approximately normally distributed, and thus the condition of normality can be met in this data. Fulfilling this condition enables the researcher to use parametric methods in subsequent statistical tests to examine the research hypotheses.

3.8 Testing Research Hypotheses:

The research is based on two main hypotheses, outlined as follows:

3.8.1 The first research hypothesis (H1):

There are significant differences in the extent to which corporate governance contributes to reducing financial corruption, according to the perception of sample members within the universities studied.

The hypothesis was tested through the application of a one-sample t-test. This test identifies significant differences in the extent to which corporate governance contributes to reducing financial corruption, according to the perception of sample members within the universities studied. Statistical significance at the 5% level indicates the presence of significant differences and, consequently, the presence of this contribution. Table (11) shows the test results.

Table (11): Moral differences in the contribution of corporate governance to reducing financial corruption

No.	Phrase and Variable Overall	Hypothetical Mean = 3		
		t	df	Sig. (2-tailed)
X1	Governance is one of the mechanisms for combating financial corruption, aiming to achieve sound and effective management.	15.562	89	0.000

X2	Activating internal and external audit mechanisms within corporate governance is an important means of combating financial corruption.	17.376	89	0.000
X3	The corporate audit system relies on expertise to detect cases of financial corruption.	16.622	89	0.000
X4	The role of shareholders and other parties in holding management accountable is one of the factors that help combat financial corruption.	13.824	89	0.000
X5	Mismanagement and the loss of independence and integrity encourage the spread of financial corruption.	20.258	89	0.000
X6	The formation of an independent audit committee to oversee corporate governance contributes to reforms and combating financial corruption.	15.958	89	0.000
X7	The board of directors holds a critical role in the implementation of corporate governance practices by implementing administrative reforms from time to time.	15.725	89	0.000
X8	Governance helps establish effective oversight systems that reduce the risks of financial corruption.	16.532	89	0.000
X9	Governance helps raise and develop the performance of oversight bodies to limit financial corruption.	18.885	89	0.000
X10	Governance contributes to increasing confidence in the information contained in financial reports.	17.359	89	0.000
X11	Governance improves the efficiency of employees working in companies, reducing the risks of financial corruption.	13.071	89	0.000
X12	Governance is one of the factors that improve economic efficiency and economic growth, in addition to enhancing investor confidence.	15.278	89	0.000
X1Y	The Role of Corporate Governance in Reducing Financial Corruption	26.026	89	0.000

It is noted from Table (11) that the t-value was statistically significant at a significance level of less than 5% for the axis examining the role of corporate governance in reducing financial corruption in general and for all the phrases that make up this axis, which means the existence of significant differences in contribution, i.e. corporate governance contributes to reducing financial corruption according to the perception of the sample members within the universities studied, so the first research hypothesis is accepted.

3.8.2 Second Research Hypothesis (H2):

There are significant differences in the extent to which the quality of accounting information contributes to reducing financial corruption, according to the perceptions of sample members within the universities studied.

The hypothesis was tested through the application of a one-sample t-test. This test determines the significant differences in the extent to which the quality of accounting information contributes to reducing financial corruption, according to the perceptions of sample members within the universities studied. Statistical significance at the 5% level indicates the presence of significant differences, and thus the presence of this contribution. Table (12) shows the test results.

Table (12): Significant differences in the contribution of the quality of accounting information to reducing financial corruption.

No.	Phrase and Variable Overall	Hypothetical Mean = 3		
		t	df	Sig. (2-tailed)
X13	Providing financial information to stakeholders reduces the spread of financial corruption.	11.231	89	0.000
X14	Adequate accounting information aids in company decision-making through feedback to correct any deviations that may occur.	20.823	89	0.000
X15	Accounting information contributes to the ability to monitor, which helps uncover financial corruption within the company.	17.801	89	0.000

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X16	The honest expression of accounting information enhances the detection of financial corruption.	17.331	89	0.000
X17	The neutrality of accounting information contributes significantly to the detection of financial corruption.	12.692	89	0.000
X18	Reliable accounting information reassures stakeholders regarding the company's financial position.	19.642	89	0.000
X19	The verifiability of accounting information contributes significantly to the control process, facilitating the detection of financial corruption.	17.313	89	0.000
X20	The comparability of accounting information helps measure the company's rights and obligations.	13.290	89	0.000
X21	Companies compare actual results with planned results, allowing for the identification and correction of deviations.	16.389	89	0.000
X22	Consistency in the presentation and classification of accounting information for the purpose of comparison enhances the detection of financial corruption.	13.318	89	0.000
X23	In order to detect financial corruption, disclosure must be made of any change from one accounting principle to another.	10.847	89	0.000
X24	Reports prepared by internal and external auditors, whether confidential or public, are among the factors that contribute to the detection of financial corruption. which helps eliminate financial corruption	13.424	89	0.000
X2Y	The Role of Accounting Information Quality in Reducing Financial Corruption	23.649	89	0.000

It is noted from Table (12) that the t-value was statistically significant at a significance level of less than 5% for the axis examining the role of the accounting information quality in reducing financial corruption in general and for all the phrases that make up this axis, which means the existence of significant differences in the contribution, i.e. the accounting information quality contributes to reducing financial corruption according to the perception of the sample members within the universities studied, so the second research hypothesis is accepted.

4. CONCLUSION

The research included a set of conclusions and recommendations as follows:

4.1 Conclusions:

In light of the discussions within the theoretical framework of the research and its practical aspect, the researchers reached a set of conclusions, the most important of which are the following:

1. The implementation of corporate governance ensures the provision of high-quality financial information, which contributes to achieving organizational objectives and mitigating financial corruption.
2. Appropriate financial information aids decision-making within the organization through feedback, which helps reduce financial corruption.
3. There is a strong consensus concerning the availability of the statements within the axis of the role of corporate governance in reducing financial corruption, according to the views expressed by the sample participants at "Tikrit University" and "University of Samarra", the research area. The calculated mean value for these statements were higher than the hypothetical mean value of (3), confirming the availability of all statements, along with a high percentage of relative importance for all statements. It is also noted that the statement "Mismanagement and the loss of independence and integrity encourage the spread of financial corruption" achieved the highest level of availability.
4. There is a strong consensus concerning the the availability of statements within the axis "The Role of Accounting Information Quality in Reducing Financial Corruption," according to the views expressed by the sample participants at "Tikrit University" and "University of Samarra", the research area. The calculated mean value for these statements were higher than the hypothetical mean value of (3), confirming the availability of all statements, along with a high percentage of relative importance for all statements. It is also noted that the statement "Reliable accounting information reassures stakeholders regarding the financial position of the company" achieved the highest level of availability.

5. There are significant differences in the extent of the availability of the role of corporate governance in reducing financial corruption in general and for all statements comprising this axis, indicating that corporate governance contributes to reducing financial corruption, according to the perception of sample members within the universities surveyed.
6. There are significant differences in the extent of the availability of the role of the quality of the accounting information in reducing financial corruption in general and for all statements comprising this axis, indicating that the quality of accounting information contributes to reducing financial corruption, according to the perception of sample members within the universities surveyed.

4.2 Recommendations:

Based on the findings, the researchers put forward several key recommendations, the most significant of which are as follows:

1. The necessity of obligating companies to implement corporate governance, given its positive impact on all stakeholders, as well as to ensure reliable and credible financial reporting.
2. Emphasis should be placed on increasing disclosure of the institution's economic outputs to benefit stakeholders and facilitate the detection of financial corruption.
3. The necessity of using reliable and transparent accounting standards to ensure the accuracy of financial reporting.
4. The necessity of strengthening the internal and external oversight system and appointing independent external auditors to ensure it is not influenced by the board of directors.
5. The necessity of establishing a clear separation between management and shareholders to avoid conflicts of interest.

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