

The Efficiency of Electronic Accounting Information Systems in Achieving the Quality of Financial Reports in Iraqi Banks

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Abstract: The study aimed to know the efficiency of electronic accounting information systems in achieving the quality of financial reports in Iraqi banks, and the descriptive analytical approach was used, and the study sample consisted of (136) accountants in Iraqi banks. Three axes: accounting information systems achieve the property of relevance in financial reports, the second axis accounting information systems achieve the property of reliability in financial reports, and the third axis accounting information systems achieve the stability and comparability characteristics of financial reports, and the data was processed by the statistical package (spss) program. The study concluded that electronic accounting information systems in Iraqi banks achieve the quality of the financial reports issued by them, and the qualitative characteristics of accounting information are achieved in the information contained in the quality of financial reports issued by the systems applied in Iraqi banks to varying degrees.

Keywords: Accounting information systems, quality of financial reports, Iraqi banks.

Introduction:

Accounting information systems constitute a set of methods and principles through which information and data can be collected within the organization in a way that enables the achievement of administrative objectives. In light of the rules and principles that are defined to arrive at the information in the form of accounting reports at successive periods, to be used for various purposes in planning, control, and decision-making.

Economic institutions have used the latest modern technological technologies in the field of electronic accounting information systems to suit the great developments in work requirements and to meet the challenges and difficulties related to the administrative and technical side. Therefore, the quality of financial reporting information is one of the most important elements that help the institution achieve its desired goals, because of its great impact. In making rational decisions (Mutawa, 2019).

Financial reports are the most used to present the outputs of accounting information systems to the beneficiaries, and these reports serve as a communication tool between accounting information systems and the different beneficiaries inside and outside the organization, so the efficiency of accounting information systems is related to the quality of financial reports and their suitability for users, as the primary function of accounting information systems is to provide information Necessary for users when they make decisions or issue judgments, which should provide accounting information to decision-makers with sufficient appropriateness and objectivity (Taha, 2017), and the application of accounting information systems in the economic institution contributes to reducing differences in financial reports,

and supports the ability of financial information For comparison, improving its explanatory capacity as an indicator of enterprise performance, reducing information asymmetry and increasing the quality of financial reporting (amidu, 2011).

The study Problem:

The problem of the study is in the statement of electronic accounting information systems and the statement of the availability of quality elements of financial reports for Iraqi banks since the lack of interest in providing quality characteristics leads to the emergence of a problem in the accuracy, suitability and reliability of the information that is provided to the decision maker in Iraqi banks, which negatively affects the safety of Decisions and policies that lead to mismanagement of money, and accordingly, the current study came to answer the main question:

What is the efficiency of electronic accounting information systems in achieving the quality of financial reports in Iraqi banks?

The following questions arise from it:

- Do electronic accounting information systems achieve the appropriateness feature in the financial reports issued by Iraqi banks?
- Do electronic accounting information systems achieve reliability in the financial reports issued by Iraqi banks?
- Do electronic accounting information systems achieve the characteristics of stability and comparability in the financial reports issued by Iraqi banks?

Objectives of the study:

The current study aims to:

- Revealing the extent to which electronic accounting information systems achieve the appropriateness feature in the financial reports issued by Iraqi banks.
- Do electronic accounting information systems achieve reliability in the financial reports issued by Iraqi banks?
- Do electronic accounting information systems achieve the stability and comparability characteristics of the financial reports issued by Iraqi banks.

The importance of studying:

The importance of the study emerges from the theoretical and practical aspects, as follows:

The theoretical significance is as follows:

- The importance of the study stems from the scarcity of studies that targeted the variables investigated in Iraqi banks, and therefore it is one of the first studies that dealt with the subject, which achieved a scientific contribution to the service of academics and professionals.
- Accounting information systems are the main nerve in the decision-making process related to financial matters, and therefore the issue of the quality of financial reports has gained great importance in the accounting literature.
- The importance of the study emerges from the growing interest in using electronic accounting information systems in economic institutions, which had a profound impact on increasing the reliability and credibility of accounting information and thus increasing the quality of financial reports.

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- Keeping abreast of developments in electronic accounting systems.

The practical importance is as follows:

It is hoped that the results of the study will benefit specialists and decision-makers in knowing the efficiency of electronic accounting information systems in achieving the quality of financial reports in banks.

- Researchers may be drawn from them in the topics of electronic accounting information systems.

Theoretical framework:

Accounting Information Systems:

The success of economic units depends on the amount of accurate, correct, and clear information that is available to the unit and the decision maker to be relied upon, and this is the result of the outputs of the information revolution in the application of information systems. Through this development, the operation of the accounting information system through electronic processing technology has become a practical and facilitating matter, but it is necessary to increase or decrease the size of the economic unit due to the speed and comprehensive accuracy provided by this technology in providing information.

Suleiman (2015) considers the information system as one of the main sources to provide the administration with the appropriate information for the decision-making process, and to build a reliable and reliable electronic accounting information system, it must be built in accordance with principles previously defined by the competent professional and accounting bodies such as AICPA and CICA, where these were identified Organizations are some principles that must be provided in the systems to be reliable, such as the principle of system security, the principle of confidentiality, the principle of privacy, the principle of processing safety, for the reliability of the systems, the systems must provide protection and confidentiality of the information of the facility and not authorized to be disclosed, the information includes sensitive data produced internally, which is Sharing it with business partners, and every organization can identify and define information that it considers confidential, and therefore, from the beginning, management must identify confidential information that is required to be protected.

Accounting information systems are defined as a set of structures, physical parts, software, and data that work jointly, in order to record and process data regularly to control informational procedures. (Futoha, 2019)

Objectives of accounting information systems:

- Accounting Information Systems (AIS) aims to achieve a set of main objectives, the most important of which can be clarified as follows (Adelisa, 2017):(
- The ability to deal with conditions of uncertainty.
- Providing accounting standards that contribute to evaluating control methods.
- Accountants’ reliance on quantitative metrics as a prerequisite for providing accounting information, to help optimally use scarce resources.
- Ensuring the continuous flow of accounting information through financial reports, which depend on efficient accounting information systems in order to feedback information, which ensures the continuity and efficiency of the financial system within the economic unit.

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Quality and characteristics of financial reports:

Accounting quality is sometimes used to express the quality of the financial reports pursued by the accounting system. However, the quality of accounting is a broad concept that is mainly related to the accounting profession, starting with preparing accounting standards and references, passing through professional practices for preparing and reviewing financial statements, and ending with the product of the accounting system (Abu al-Khair, 2007). There is no precise definition of the term quality of financial reports, as the concept of quality of financial reports includes the characteristics of the financial information contained in those reports, and there is no agreement by the bodies or researchers on some basic characteristics (Noor, 2000), which are those characteristics that should be characterized. It contains useful accounting information and is of great benefit to both those responsible for preparing financial reports, and those responsible for setting appropriate standards to assess the quality of information that results from the application of alternative accounting methods and methods (Saleh, 2009).

The primary objective of electronic accounting information systems is to produce high-quality accounting information, and it is presented to the beneficiaries, whether inside or outside the economic institution, and to achieve quality in financial reports under electronic accounting information systems, it must have a set of characteristics, which can be clarified as follows (andra,2014):

Convenience: It is the data that should be appropriate to the needs of decision-makers, and it is a representation of information for the past, present and future, as the more appropriate the information, the higher its quality and value.

- **Reliability:** the ability to adopt accounting and financial information by users with the least degree of fear and this is achieved by the availability of three characteristics: verifiability, impartiality and honesty in expression, and these characteristics are complementary to the characteristics of convenience.
- **Consistency:** It means applying the same accounting policies and methods adopted in measuring and communicating accounting information from one period to another, and if there is a need to change some policies, it should be noted in order to be taken into consideration by the user.
- **Comparability:** The ability of accounting information to make comparisons between one financial period and another, or to make a comparison between similar institutions possible, which helps in analysis, forecasting, and decision-making.

Previous studies:

The study (al-dalabih, 2018) aimed to identify the impact of the use of accounting information systems on the quality of financial data applied to service companies in the Amman Stock Exchange. The most prominent recommendations are the need for Jordanian service companies to update the accounting information systems used under technological developments

(Bilal and Al-Omari, 2019) conducted a study to identify the impact of the characteristics of accounting information systems on the quality of decision-making in industrial companies in the Governorate of Dhofar. Creating a suitable environment for obtaining high-quality accounting information, and paying attention to the requirements of the various types of users of accounting information by disclosing information in terms of quantity, type, and time. And (muda & landau, 2019) conducted a study to find out the impact of the application of cumulative accounting theory on the quality of accounting information systems, and one of the most important results of the study was that the information technology variable has a positive impact on the quality of accounting information, and one of the most important

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recommendations of the study was the need to work on the use of information technology strongly about its relationship The main quality of accounting information.

The study (fatema & saleh, 2019) aimed to verify the impact of International Financial Reporting Standard No. (15) on the quality of accounting information in terms of relevance and honest representation. To achieve the objectives of the study, a questionnaire was designed and distributed randomly to the study sample, which includes (100) external questionnaires for auditors of the four major companies in Jordan using the descriptive analytical approach. The results of the study indicated a statistically significant effect of applying IFRS 15 on improving The quality of accounting information from the point of view of external auditors in the four major auditing firms in Jordan. Moreover, the study found that there is a statistically significant impact of the implementation of IFRS 15 on improving the relevance and faithful representation of the accounting information contained in the reports. Moreover, the results of the study also showed that Jordanian companies face statistically significant difficulties in applying Standard 15 when preparing their financial statements. Mutawa's study (2019) aimed to measure the impact of automated accounting information systems in enhancing the quality of financial reports by applying them to Egyptian banks, by studying and analyzing the quality of accounting information systems in business establishments, and their role in improving the quality of financial reports, then clarifying the role of accounting practices in enhancing the quality of financial reports, and the study concluded that (AIS) leads to enhancing the quality of financial reports, and saves time and effort in the process and speed of decision-making, especially in times of crisis.

Shaqfeh (2020) conducted a study to measure the role of the electronic accounting information system in improving the quality of financial reports for Palestinian government institutions. Issued by electronic accounting information systems in Palestinian institutions is characterized by neutrality and representation of facts and events under legal controls and professional standards, and it enables decision makers to compare between alternatives and supports appropriate decision-making.

(Hanifah, 2020) conducted a study to find out the impact of applying transparency and accounting information systems on the quality of financial reports, and the study sample was limited to a technology-based start-up company in Jakarta. He indicated that the application of transparency does not have a significant impact on the quality of financial reports, while the application of accounting information systems has a significant impact on the quality of financial reports.

By reviewing the previous studies related to the subject of the current study and its variables, it becomes clear that there is a diversity in the topics, goals and results that have been reached, with the diversity of aspects addressed by each of the studies. The quality of financial reports, and the study of Mutawa (2019) aimed to measure the impact of automated accounting information systems in enhancing the quality of financial reports by application to Egyptian banks, and the study of the study (fatema & saleh, 2019) aimed at verifying the impact of the International Financial Reporting Standard No. (15) On the quality of accounting information in terms of relevance and honest representation. The current study was distinguished from previous studies in its application in the Iraqi environment, as it is considered one of the first studies - within the limits of the researcher's knowledge - that was applied in Iraq.

Method and procedure:

To achieve the study's goal, knowing the effectiveness of accounting information systems in achieving the quality of financial reports in Iraqi banks, the researcher used in his study "resolution" as a tool for data collection and was used as the main tool, and distributed to the study population of accountants working in Iraqi banks for the year 2022, and a random sample was chosen. It reached (136) accountants, and the five-point Likert scale was adopted to correct the study tools, by giving each of its items one degree out of

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its five degrees (strongly agree, agree, neutral, disagree, strongly disagree) and it is represented digitally (5, 4, 3), 2, 1) respectively, and the following statistical treatments were used: arithmetic averages, standard deviations, rank, and degree of estimation. This was done by using the Statistical Package for Social Sciences (SPSS) to process and analyze the data and answer the study questions.

Tool stability:

To ensure the stability of the study tool, the test-retest method was verified by applying the scale and re-applied after two weeks on a group from outside the study sample consisting of (30) individuals, and then the Pearson correlation coefficient was calculated between their estimates in both times.

The stability coefficient was also calculated by the internal consistency method according to Cronbach's alpha equation, and Table No. (1) shows the internal consistency coefficient according to Cronbach's alpha equation and the repetition stability of the domains and the total score and these values were considered appropriate for this study.

Table (1) Cronbach's internal consistency coefficient alpha and the repeatability of the fields and the total score

Scope	replay stability	internal consistency
Accounting information systems achieve the property of relevance in financial reports	0.91	0.81
Accounting information systems achieve reliability in financial reports	0.88	0.83
Accounting information systems achieve stability and comparability in financial reports	0.90	0.80
All the tool	0.91	0.87

Results:

This part includes a presentation of the study results and two discussions, according to the study questions:

Results of the first question: **What is the efficiency of electronic accounting information systems in achieving the quality of financial reports in Iraqi banks?**

To answer this question, the arithmetic averages and standard deviations of the efficiency of electronic accounting information systems in achieving the quality of financial reports in Iraqi banks were extracted, and the table below illustrates this.

Table (2) Arithmetic averages and standard deviations of the efficiency of electronic accounting information systems in achieving the quality of financial reports in Iraqi banks, arranged in descending order according to the arithmetic averages

Rank	No.	Scope	Arithmetic mean	standard deviation	level
1	1	Accounting information systems achieve the property of relevance in financial reports	3.48	.683	H
2	2	Accounting information systems achieve reliability in financial reports	3.45	.689	H
3	3	Accounting information systems achieve stability and comparability in financial reports	3.43	.652	H
		All the tool	3.45	.637	H

Table (2) shows that the arithmetic averages ranged between (3.81-3.97), where electronic accounting information systems achieved the property of relevance in financial reports in the first place with the highest arithmetic average of (3.97), while electronic accounting information systems achieved the property of stability and portability. For comparison in financial reports, it ranked last with an average of (3.81), and the standard arithmetic mean of the efficiency of electronic accounting information systems in achieving the quality of financial reports in Iraqi banks as a whole was (3.88).

The result of the current study agreed with the result of the Shafaqa study (2020), which concluded that the financial reports issued by electronic accounting information systems in Palestinian institutions are characterized by impartiality and representation of facts and events under legal controls and professional standards and that they enable decision makers to compare alternatives and support appropriate decision-making. Also, the result of the study (Bilal and Al-Omari, 2019), found an impact of the comparability of accounting information on the quality of decision-making and the reliability of accounting information.

It was similar to the result of the study (Hanifah, 2020), which concluded that the application of transparency does not have a significant impact on the quality of financial reports, while the application of accounting information systems has a significant impact on the quality of financial reports.

The results of the second question: Do electronic accounting information systems achieve the property of relevance in financial reports in Iraqi banks?

To answer this question, the arithmetic averages and standard deviations were extracted to the extent to which electronic accounting information systems achieve the property of relevance in financial reports, and the table below illustrates this.

Table (3) Arithmetic averages and standard deviations of the items related to the extent to which electronic accounting information systems achieve the property of relevance in financial reports arranged in descending order according to the arithmetic averages

Rank	No.	Items	Arithmetic mean	standard deviation	level
1	5	Information presented in financial reports helps confirm or correct expectations	4.10	1.077	H
2	3	The current system provides information and reports that contribute to identifying the problems faced by management during work, and thus help in making the necessary decisions	4.05	.873	H
3	4	The applied system takes into account the reconciliation between the multiple and differentiated desires and characteristics of the users of the accounting information contained in the financial reports	4.01	.927	H
4	6	The current system provides reports containing information that helps predict financial events related to future activity	4.01	.921	H
5	1	The applied system takes into account the reconciliation of the various and differentiated desires and characteristics of the users of the accounting information contained in the financial reports	3.97	.913	H
6	2	The current system provides decision makers with additional information that gives a complete picture of financial events for a limited period	3.96	.932	H
7	10	Financial reports issued by accounting information systems	3.93	.931	H

		contribute to the differentiation between alternatives in the decision-making process			
8	7	The financial reports issued by accounting information systems are suitable for all internal and external users	3.92	.914	H
9	8	Financial reports issued by accounting information systems are linked to the objective or purpose to be achieved	3.88	.955	H
10	9	The outputs of financial reports issued by accounting information systems are capable of making a change in the direction of senior management decisions	3.85	.956	H
Electronic accounting information systems achieve the property of relevance in financial reports			3.97	.683	H

Table (3) shows that the arithmetic averages ranged between (3.85-4.10), where item No. (5), which states, “The information provided in the financial reports helps in confirming or correcting expectations” came in the first place, with an average of (4.10), Item No. (3), which states, “The current system provides information and reports that contribute to identifying the problems faced by the administration during work, and thus help in taking the necessary decisions,” came in second place, with an average of (4.05), while item No. (9) and its text came in second place. "The outputs of financial reports issued by accounting information systems are capable of making a change in the direction of senior management decisions" in the last rank, with an average of (3.85). The arithmetic average of the electronic accounting information systems achieved the adequacy characteristic in the financial reports as a whole (3.97.)

The results of the third question: Do electronic accounting information systems achieve the reliability characteristic of financial reports in Iraqi banks?

To answer this question, the arithmetic averages and standard deviations were extracted to the extent to which electronic accounting information systems achieve the reliability property in financial reports, and the table below illustrates this.

Table (4) Arithmetic averages and standard deviations of the items related to the standard to the extent to which electronic accounting information systems achieve the reliability property in financial reports arranged in descending order according to the arithmetic averages

Rank	No.	Items	Arithmetic mean	standard deviation	level
1	11	The accounting information contained in financial reports issued by current information systems is free from bias	3.91	.917	H
2	15	The current accounting information system provides a set of control measures to ensure the correctness of data processing	3.89	.964	H
3	20	The financial reports issued by the applicable system are distinguished by their honestly representing the phenomena to be reported	3.87	.860	H
4	12	The information contained in the financial reports issued by the currently applied computerized accounting information system is characterized by the accuracy with the possibility of verifying its validity.	3.86	.908	H
5	16	The applied system takes into account the principle of the relative importance	3.86	.972	H

6	19	The information contained in the financial reports issued by the accounting information systems currently in force is considered a degree of credibility and transparency	3.85	1.002	H
7	14	The financial reports issued by accounting information systems are characterized by integrity and reliability	3.84	1.049	H
8	13	The financial reports reflect reality and events with all credibility and objectivity	3.81	.882	H
9	17	The financial reports issued by accounting information systems are compatible in substance and content and embody the financial conditions that emerged from them	3.78	1.018	H
10	18	A clear scientific methodology is followed in building accounting information systems to increase the reliability in reports	3.74	1.049	H
Accounting information systems achieve reliability in financial reports			3.84	.689	H

Table (4) shows that the arithmetic averages ranged between (3.74-3.91), where item No. (11) states, “The accounting information contained in the financial reports issued by the current information systems is free from bias” came in the first place, with an arithmetic average of (3.91), and Item No. (15), which states, “The current accounting information system provides a set of control measures to ensure the correctness of data processing and therefore the integrity of the information extracted” came in second place, with a mean of (3.89), while Item No. (18) and its text came in second place. "A clear scientific methodology is followed in building accounting information systems to increase reliability in reports" in the last rank, with an average of (3.74). The arithmetic average of electronic accounting information systems achieved reliability property in financial reports as a whole (3.84).

Results of the fourth question: Do electronic accounting information systems achieve the stability and comparability characteristics of financial reports in Iraqi banks?

To answer this question, the arithmetic averages and standard deviations were extracted to the extent to which electronic accounting information systems achieve the stability and comparability characteristics of financial reports, and the table below illustrates this.

Table (5) Arithmetic averages and standard deviations of the items related to the extent to which electronic accounting information systems achieve the stability and comparability characteristics of financial reports, arranged in descending order according to the arithmetic averages

Rank	No.	Items	Arithmetic mean	standard deviation	level
1	21	The current system provides reports that assist management in evaluating financial performance and making comparisons	3.95	.820	H
2	26	The methods of disclosing the information included in the financial reports are similar to other banks, which makes comparison with other banks possible	3.87	.974	H
3	22	The same methods of disclosure of accounting information contained in financial reports are applied, which facilitate comparisons between one financial period and another	3.86	.935	H
4	25	The current system follows the approved accounting	3.84	.895	H

		principles and rules for all Iraqi banks			
5	28	The same measurement methods are applied for each item of reports and financial statements	3.76	.987	H
6	24	The same accounting procedures are applied to similar financial events from one financial period to another	3.75	.874	H
7	23	Accounting information systems in banks provide financial statements that contain financial ratios	3.74	1.075	H
8	27	Accounting information systems in banks provide information on changes in accounting policies	3.74	.946	H
Electronic accounting information systems achieve stability and comparability in financial reports			3.81	.652	H

Table (5) shows that the arithmetic averages ranged between (3.74-3.95), where item No. (21) states, "The current system provides reports that help the administration in evaluating financial performance and making comparisons" in the first place, with an average of (3.95) Item No. (26), which states, "Methods of disclosing the information contained in financial reports are similar with other banks, which makes comparison with other banks possible," came in the second place, with a mean of (3.87), while items No. (23, and 27) came.) The two texts are "Accounting information systems in banks provide financial statements that contain financial ratios," and "Accounting information systems in banks provide information on changes in accounting policies" in the last rank, with an average of (3.74). The arithmetic average of the electronic accounting information systems achieved the stability and comparability characteristics of the financial reports as a whole (3.81).

Conclusions:

By analyzing the theoretical and practical aspects of the field study that was applied in Iraqi banks, which aimed to study the efficiency of electronic accounting information systems in achieving the quality of financial reports in Iraqi banks, the following was reached:

The electronic accounting information systems in Iraqi banks achieve the quality of the financial reports issued by them.

The qualitative characteristics of accounting information are realized in the information contained in the quality of financial reports issued by the systems applied in Iraqi banks to varying degrees. Financial reports ranked last.

The information contained in the financial reports issued by electronic accounting information systems is accurate and free from bias.

Recommendations:

Based on the results of the study, the researcher recommends the following:

- The necessity of rehabilitating human cadres with the latest technology and techniques in information systems in accordance with professional standards and laws.
- Obligating banks to establish and design electronic accounting information systems that have the characteristics and components of effective and efficient information systems.
- Holding training courses for accountants working in banks to educate them about the importance of electronic accounting information systems, and train them on how to deal with them.

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