

Research Article

Using the Receivables Model to Measure the Quality of Accounting Information and its Impact on Increasing Tax Revenue Collection: Applied study in Iraqi General Tax Authority

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Abstract: The research purposes to assess the effectiveness of the receivables model in enhancing the quality of accounting information (QAF), analyze the relationship between this quality and tax revenue proceeds, and provide recommendations for improving the use of the receivables model in institutions to achieve better tax revenue outcomes. Additionally, it highlights the role of high-quality accounting information systems in increasing tax revenues by enhancing the relevance and reliability of accounting data, making it a vital tool for administrative decision-making that aligns with the demands of today's business environment. The study focuses on the General Authority for Taxes of Iraq for the period from 2015 to 2024 to apply the receivables model in measuring the QAF and its impact on boosting tax revenues. The study came to a number of conclusions, the most significant of which was that the two fundamental characteristics that enable various users to use accounting information for decision-making are relevance and reliability, and For the purpose of determining the general structure of the accounting information system in tax institutions and units in order to increase tax revenue collections, it is necessary to determine the type and nature of reports that require preparation to provide, display and communicate information to the entities and parties benefiting from it.

Keywords: Receivables Model; Quality of Accounting Information, Tax; Tax Revenue; Iraqi General Tax Authority.

1. Introduction

Accounting information is one of the basic elements on which decision-makers in companies and government and private institutions rely. The accrual form is used as a way to record revenue and expenses when they occur instead of recording them when they are collected or paid. This method contributes to providing a more accurate picture of the financial situation of the business, and may therefore affect the collection of tax revenues as the QAF consists of a series of steps and procedures that start with inputs and pass through various treatments and end with outputs, and since it is the final say between owners of property rights and management, its steps and procedures have been restricted by different accounting policies to ensure the neutrality of its results and repel despite the great technological development and computerization of systems in various professional fields, The accounting system has maintained a sequence of steps and procedures, and while the core concept has not changed, the shift from a manual to a computerized mechanism has made monitoring and controlling the system an exceptionally complex and precise process. This system consists of multiple interconnected elements that function together, regardless

Received: April 15, 2025

Revised: April 29, 2025

Accepted: May 13, 2025

Published: May 15, 2025

Curr. Ver.: May 15, 2025



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of whether it is computerized. It is always governed by established policies and procedures that are routinely followed, with the system administrator overseeing these procedures to ensure compliance with the set policies. Furthermore, the accounting information system serves as the primary source for providing management with the relevant information needed for decision-making, facilitated through the financial statements prepared during the accounting period.

1.1. Research Problem

The problem of study is to study how the impact of the QAF based on the receivables model on increasing the collection of tax revenues and to identify how the use of the receivables model in measuring the QAF affects the tax obligations of companies, The research problem is centered on the limited role of the accounting system in tax institutions as an information system, primarily due to its inability to provide information that aids in performance control, evaluation, cost measurement of services, and assessment of the quality of tax services. The current research problematic can be articulated finished the following questions: Does the QAF systems help in increasing tax revenue revenues in a manner commensurate with the many changes and developments that accompanied the modern business environment?

1.2. The Objectives of Research

The research aims to measure the effectiveness of the receivables model in improving the QAF, analyzing the relationship between the QAF and the proceeds of tax revenues, and providing recommendations to enhance the use of the receivables model in institutions to achieve better results on the side of tax revenues, in addition to illustrating how the QAF systems can help raise tax revenues by enhancing the accuracy and suitability of accounting data and turning it into a crucial instrument for administrative decision-making that complies with the demands of the modern business environment.

1.3. The Importance of Research

The research helps to realize the importance of using the receivables model to improve the superiority of monetary information, which enhances the ability to make sound decisions and expresses how to improve tax collection performance and increase revenue by enhancing the accuracy of accounting information. The research also enriches the accounting and tax literature regarding the relationship between the quality of financial information and tax collection. It underscores the significance of this study by highlighting the crucial role that an effective accounting information system can play in controlling and evaluating the performance of tax institutions. Increasing tax revenue revenues and increasing tax revenue revenues to improve both the convenience and reliability feature, as the accounting information system is the main source to provide management with appropriate information for the administrative decision-making process through the financial declarations that are ready during period.

1.4. Research Hypothesis

The research is based on the straightforward principle that: There is a direct statistically significant impact of the QAF systems on increasing tax revenue revenues in a manner commensurate with the changes and developments associated with the contemporary business environment.

1.5. Research Sample

The research sample consists of the Iraqi General Tax Specialist for the old-fashioned from 2015 to 2024, aimed at utilizing the receivables model to assess the QAF and its impact on increasing tax revenues.

2. The Theoretical Aspect of the Research

2.1. The Concept and Importance of the Quality of Accounting Information

The QAF refers to the accuracy, reliability, and appropriateness of financial information produced by accounting systems. This quality requires that the information be clear, accurate, and up-to-date, which contributes to making the right financial decisions. The QAF can be categorized into several key elements, including relevance, reliability, completeness, and more. Investors require a high level of quality in accounting information to achieve effective investment outcomes. This quality provides valuable insights for both investors and creditors regarding the quantity and timing of future cash flows. Additionally, the absence of profit manipulation ensures a baseline level of quality in accounting information. Generally, higher quality accounting information correlates with lower investment risk, as observed in developed capital markets such as those in the United States and the United Kingdom (Tang, et.al., 2008:32–33).

The QAF is a vital factor in the success of any organization. It goes beyond merely fulfilling internal data requirements; it also influences relationships with external parties, such as investors, financiers, and government agencies. Therefore, enhancing the QAF should be a top priority for any organization aiming for excellence in the marketplace. Given the variety of criteria used to evaluate this quality, it can be assessed based on the extent to which specific criteria—both objective and subjective—are met. While quality can be challenging to measure directly, it is evaluated thoughtfully, and there are numerous difficulties associated with measuring profit management within an economic unit (Arian, 2015:171).

High-quality accounting information enables management, investors, and creditors to make decisions based on accurate data. Financial analysts assert that accounting information should be characterized by appropriate timeliness, detail, and clarity, as these are fundamental to its quality. This ensures that the information is suitable for its users, allowing them to make rational decisions. The QAF is assessed through the quality of financial information, which emphasizes the concept of usability and considers the perspective of information users. Ultimately, the end user plays a crucial role in judging the quality of the information (Jeanjean & Stolowy, 2008:10).

The QAF is essential for ensuring compliance with established accounting standards and principles, thereby reducing accountability risks. Accurate and reliable information enhances the efficiency of financial and accounting operations within the economic unit. The significance of high-quality accounting information can be highlighted through several key points, as outlined below (Verdi, 2006:15).

- a. The QAF plays a vital role in accurately determining tax liabilities, which helps governments increase their tax revenues.
- b. Assist in providing accounting standards on the basis of which financial reports are prepared, which enables users to make rational decisions.
- c. The transparency and good disclosure of information in the financial reports, which reflect the reality of the financial position and the realized and expected profits of the company.
- d. It reflects the result of applying a set of high-quality accounting standards along with mechanisms that assist in overseeing those responsible for preparing financial reports.
- e. Good accounting information provides the necessary basis for sound financial planning, which helps companies to set their financial goals.

2.2. Using The Receivables Model to Measure the Quality of Accounting Information

Modern management control tools measure the QAF through the inputs of accounting data, where whenever the latter is built on a good quantitative and qualitative scale and is actually followed by the national accounting standards for the process carried out by the accountant in the institution, the treatments, which is the second stage in the arrangement of accounting information system operations. To assess the quality of accounting, accrual-based metrics, measures of aggressiveness of profits, avoidance of losses, and appropriateness of value are used, and sometimes the list is supplemented with a timing indicator. But in the author's opinion, financial metrics are not just enough to reflect the quality of accounting. Relevance and reliability are the key qualities that make accounting information useful for decision-making by different users (Jeanjean & Stolowy, 2008:11).

The receivables model is an effective tool for measuring the QAF, as it enhances the accuracy and reliability of financial statements. The use of this model helps companies to provide transparent and reliable information, which contributes to improving confidence among all shareholders and enhances the financial performance and strategic operations of companies. As for measuring the QAF, the receivables quality model can be used, which is based on the premise that accruals are limited to operating cash flows, and this model can be clarified through the following: (McNichols,2022:63), (Alsharayri & Al-Arabi,2021:4)

$$Accrualsit = a + \beta_1 CFOit-1/TAit-1 + \beta_2 CFOit/TAit + \beta_3 CFOit+1/TAit+1 + \beta_4 \Delta Revenueit/TAit + \beta_5 PPEit/TAit$$

Whereas:

Accrualsit : quality of receivables to bank i in year t .

CFOit-1/TAit-1: Ratio of Operating Cash Flow for the previous year to total assets.

CFOit/TAit: Ratio of operating cash flow for the current year to total assets.

CFOit+1/TAit+1: ratio of future operating cash flow to total assets.

Δ Revenueit/TAit: Ratio of change in revenue to total assets.

PPEit/TAit: Fixed assets to total assets.

2.3. Basic Requirements for Determining the Effectiveness and Efficiency of the QAF:

The receivables model is an accounting framework designed to measure and evaluate the Quality of Accounting Financials (QAF). This model recognizes transactions at the time they occur, rather than solely when cash is received or paid, thereby providing a more accurate reflection of the company's financial position and enhancing the QAF. Although recent trends in accounting within tax institutions have emerged to improve the effectiveness of the government accounting system as an information system, the adoption of these trends and the legislation supporting them vary from country to country. To identify the fundamental requirements for assessing the effectiveness of the accounting information system, it is essential to evaluate the role of these recent accounting trends in enhancing the effectiveness of the system, as outlined below: (Belford & Trigon, 2013:538).

- a. Evaluating the role of modern trends in accounting within tax institutions to enhance the effectiveness of the accounting system as an information system reveals significant differences between developed and developing countries. Developed nations have recognized the importance of Quality of Accounting Financials (QAF) systems in addressing the rigidity of traditional accounting systems. They have developed various innovative systems that effectively absorb incoming information and have strengthened these systems with advanced technologies and methods to tackle the issue at its core. In contrast, many developing countries have focused on legislating modern financial systems without adequately considering the necessary elements and requirements for implementing these laws. As a result, such legislation has often been weak, with many provisions failing to be applied in practice (Galati,et.al.,2020:45).
- b. Requirements for enhancing the efficiency of the accounting system in tax institutions and units: The efficiency of the accounting system is contingent upon the accounting methods and techniques used to process data related to financial operations, which serve as the fundamental inputs to the accounting information system. The accounting system can be improved by adopting an accrual basis for accounting in financial unit operations, as this approach provides a clear and defined framework for financial reporting. The cash basis was adopted in government accounting in most countries of the world, where cash revenues and cash expenses are compared without regard to the accrual fact, and the application of cost accounting, there are those who underestimate the importance of using cost accounting in government units for several reasons, including that government units provide a check these services provided are mainly part of the government's functions and duties to citizens, where government projects are politically motivated and costs are of secondary importance, budgets are prepared on a monetary basis and control over the funds allocated in the budget is the primary concern of legislators and not cost control (Danube,2018:362).

- c. The following are necessary to improve the efficiency of the accounting system in tax organizations and units: The quality of the information the accounting system offers and how well it satisfies user needs determine how effective it is. This depends on the system's capacity to efficiently convey and display data through the reports it produces. The Iraqi government accounting system must be in line with its overarching goals in order to generate financial reports in the appropriate format and efficiently communicate accounting and financial data (Medina, et.al.,2018:135).

2.4. The Importance of The QAF Systems in Increasing Tax Revenues

Good accounting information systems contribute to providing accurate and reliable information on the financial situation of companies and individuals. This helps tax authorities to properly assess tax obligations and avoid errors that may lead to loss of revenues, and for the purpose of determining the general structure of the accounting information system in tax institutions and units in order to increase tax revenue collection, it is required to determine the type and nature of reports that require preparation to provide, display and communicate information to the entities and parties beneficiaries, as well as to identify the basic subsystems that can To form an accounting information system to provide information in order to achieve the objectives of the accounting information system (Smeary, 2016:234).

Improving the QAF enhances transparency in financial operations. Companies' openness to accurate and up-to-date data makes it easier for tax authorities to track and review financial performance. There are those who see the difficulty of separating between financial reports prepared for internal parties and financial reports prepared for external parties in government units, because profit is not a measure of performance, but rather a measure that depends on the efficiency of the implementation of its operations and the effectiveness of achieving its goals, for example, budgets are used as internal reports in the business sector, while Form a key financial report for internal and external parties in tax institutions and units (Fortis,2016:194).

High-quality accounting information systems facilitate the audit and audit process by tax authorities. Structured information helps auditors identify weaknesses and validate data quickly and efficiently. In terms of administrative and accounting, the government unit is a center of responsibility, and if the laws and regulations set the general framework for the procedures for providing services to citizens, the administrative director of the government unit must simplify these procedures in a way that does not prejudice the general framework so as to achieve the goal of performing services at the lowest cost and in a more efficient manner, and this is especially essential. If the method of accounting and performance evaluation focuses not only on the extent of compliance with regulations and instructions, but also on the work it has accomplished and the services it has performed, and if the government unit loses the freedom to determine the value of the appropriations allocated to it during the period, it must exploit the available ones with high efficiency and effectiveness (Archery, et.al., 2013: 330).

Good accounting systems enhance the speed of data processing and tax reporting. This enables companies to comply with tax requirements on time, reducing delays and increasing the likelihood of tax revenue collection. The QAF helps in increasing tax revenue collection, and this can be measured based on a model (Barth, et.al., 2001). This model is grounded in the premise that economic units aim to maximize their expected value. The quality of information disclosed to the public is measured by its accuracy, which is defined by the ability to predict future cash flows. This predictive accuracy operates within the flexibility and discretion permitted by generally accepted accounting principles. Consequently, future cash flows can be forecasted more reliably when the reported business results are characterized by high accuracy and quality (Barth, et.al., 2001:37).

Accounting information systems also provide tools for analyzing financial statements and analyzing trends. These analyses help tax authorities understand market behavior and anticipate economic trends, enhancing their ability to develop effective tax policies. To obtain a measure of the QAF systems, the residue obtained from the previous decline in future operating cash flows is focused on the components of the previous period profits, and this provides the residual value of the economic unit for each fiscal year and thus helps in Increase tax revenue and thus achieve fiscal targets (Geertz,2019:143).

3. The Applied Side of the Research

3.1. About The Research Sample

The General Tax Authority (GTA) was established in 1982 by merging the General Income Tax Directorate and the General Revenue Directorate. Its mission is to generate revenue to finance the state budget, ensure tax justice for all taxpayers, promote voluntary commitment, and provide modern services. The Authority also aims to minimize tax evasion and identify new income sources.

3.2. Measuring the QAF in the Iraqi GTA for the period (2015-2024)

Measuring the QAF in the GTA of Iraq for the period 2015-2024 requires a comprehensive study that focuses on several key aspects, including the basic standards of the QAF, the challenges facing the authority, and opportunities to improve performance. Here are some points that can be addressed in this context The main standards for the QAF for the correctness of accounting information and its conformity with reality and clarity of information this is done through conducting a periodic assessment of the QAF using various measurement tools, promoting the use of digital technology in all data collection and reporting, working to build a strong anti-corruption system within the Authority and strengthening partnership with the private sector to improve tax compliance. Therefore, measuring the QAF in the Iraqi GTA for the period (2015-2024) is a multidimensional process that requires attention and comprehensiveness. By focusing on the core standards, challenges and opportunities, the QAF can be improved and thus tax revenues enhanced and sustainable development in Iraq. The Iraqi GTA's model (Dechow & Dichev, 2002) will be used to measure the QAF by evaluating the quality of receivables specified in operating cash flows. The following provides clarification on this model:

$$Accruals_{it} = \alpha + \beta_1 CFO_{it-1}/TA_{it-1} + \beta_2 CFO_{it}/TA_{it} + \beta_3 CFO_{it+1}/TA_{it+1} + \beta_4 \Delta Revenue_{it}/TA_{it} + \beta_5 PPE_{it}/TA_{it}$$

Whereas:

Accruals_{it}: Quality of receivables in the Iraqi GTA research sample.

CFO_{it-1}/TA_{it-1}: Ratio of the General Authority for Taxes of Iraq Research sample's total assets to operating cash flow for the prior year.

CFO_{it}/TA_{it}: Operating cash flow ratio for the current year to total assets in the Iraqi GTA Research sample.

CFO_{it+1}/TA_{it+1}: The ratio of future operating cash flow to total assets in the Iraqi GTA, research sample.

ΔRevenue_{it}/TA_{it}: Ratio of change in revenues to total assets in the research sample.

PPE_{it}/TA_{it}: Ratio of fixed assets to total assets in the Iraqi GTA Research sample.

The quality of receivables expressing the QAF can be measured in the Iraqi General Authority for Taxes research sample as shown in the following table:

Table 1. The quality of receivables expressing the QAF Assets in the Iraqi GTA Research sample for the period (2015-2024)

Years	CFO _{it-1} /TA _{it-1}	CFO _{it} /TA _{it}	CFO _{it+1} /TA _{it+1}	ΔRevenue _{it} / TA _{it}	PPE _{it} /TA _{it}	Accruals _{it}
2015	0.060	0.241	0.504	-0.012	0.029	0.822
2016	0.127	0.247	-0.095	-0.005	0.191	0.465
2017	0.086	0.145	0.111	-0.012	0.147	0.477
2018	0.035	0.095	0.010	0.009	0.064	0.213
2019	0.116	0.279	0.330	-0.014	0.007	0.718
2020	0.114	0.158	-0.058	0.021	0.120	0.355
2021	0.040	0.168	0.699	-0.061	0.219	1.065
2022	0.254	0.027	0.524	-0.107	0.104	0.802
2023	0.140	0.217	0.216	-0.012	0.115	0.676
2024	0.044	0.305	0.649	-0.007	0.085	1.076
Average	0.1016	0.1882	0.289	-0.02	0.1081	0.6669

Source: Prepared by the researcher based on the bank's financial statements.

It is clear from the above table that the quality of receivables expressing the QAF in the Iraqi GTA research sample was the lowest value (0.213) during the year 2018 and the

highest value was (1.076) during the year 2024, while the average was (0.6669) during the research years.

3.3. Measuring Tax Revenues in The Iraqi GTA for The Period (2015-2024)

Measuring tax revenues in the Iraqi GTA for the period 2015 to 2024 is an important process that requires a thorough analysis of the influencing factors, including economic conditions and administrative challenges. By implementing effective strategies and improving business systems, tax revenues can be improved and the country's financial stability can be enhanced. Measuring the QAF in the Iraqi GTA for the period 2015-2024 requires a comprehensive study that focuses on several key aspects, including basic standards for the QAF, the challenges facing the authority, and opportunities to improve performance. One of the indicators used to measure tax revenues is the annual revenue growth rate to measure the percentage of increase or decrease in tax revenues each year. and the ratio of tax revenues to GDP to assess the importance of tax revenues to the economy as a whole. The tax compliance rate is to measure the extent to which individuals and companies are committed to paying due taxes. Among the challenges facing the Authority in achieving tax revenues are administrative corruption, where corruption affects tax collection, increased tax evasion, and infrastructure, as the weakness of the information system used to manage tax information. Opportunities to improve tax revenues include improving collection systems, i.e. using technology to make the collection process more efficient and transparent, and broadening the taxpayer base to include more economic categories in the tax system. Promoting tax culture to raise awareness among citizens of the importance of tax compliance and its role in the development of society. Therefore, strategies must be developed to improve the efficiency of tax collection through continuous training of employees. Develop policies that encourage citizens to pay taxes, such as discounts or incentives. Conducting periodic studies to assess the impact of current tax policies and adjust them as needed Measuring tax revenues in the Iraqi GTA for the period is an important process that requires a comprehensive analysis of the influencing factors, including economic conditions and administrative challenges. By implementing effective strategies and improving business systems, tax revenues can be improved and the country's financial stability can be enhanced. Tax revenues can be determined in the Iraqi GTA for the retro (2015-2024) as exposed in the following table:

Table 2. Tax revenues in the General Authority for Taxes of Iraq for the period (2015-2024)

Years	Tax revenues
2015	1068.120
2016	3861.890
2017	3451.500
2018	5686.200
2019	4014.500
2020	4718.200
2021	3807.630
2022	4802.930
2023	5216.750
2024	5963.120
Average	4259.0840

The aforementioned table makes it evident that the year 2015 had the lowest tax revenue amount (1068.120), the year 2024 had the highest tax revenue amount (5963.120), and the average tax revenue amount was (4259.0840).

3.4. Measuring the Correlation and Impact Relations Between the Variables of the Research and Testing Its Hypotheses

The following table shows the value of the Pearson correlation coefficient between the research sample's tax revenues and Quality of Accounting Financials (QAF) for the years 2015–2024:

Table 3. The value of the correlation coefficient (Pearson) between the QAF and tax revenues in the research sample for the period (2015-2024)

	QAF	Tax revenues
QAF	1	0.933*
Tax revenues	0.933*	1

The above table indicates a strong positive relationship between the Quality of Accounting Financials (QAF) and tax revenues, with a correlation coefficient of 0.933, significant at the 1% level. This suggests that improvements in QAF are associated with increased tax revenues. Therefore, the research sample emphasizes the need to utilize available technological means and adhere to appropriate electronic disclosure mechanisms for accounting information, ultimately aiming to enhance tax revenues.

The impact relationship test between the QAF and tax revenues in the research sample for the period from 2015 to 2024 can be clarified, as exposed in the subsequent table:

Table 4. Testing the impact relationship between the QAF and tax revenues in the research sample for the period (2015-2024)

The independent variable	R	SD Error of the Estimate	Durbin-Watson	Beta factor	T value	The dependent variable
QAF	0.933	0.8993242	2.157895	0.775	12.116	Tax revenues

The above table shows a strong positive relationship between the Quality of Accounting Financials (QAF) and tax revenues, with a correlation coefficient of 0.933, significant at the 1% level. This indicates that greater utilization of QAF contributes to improved tax revenues. Additionally, the Durbin-Watson test value was 2.157895, falling between 1.5 and 2.5, suggesting no autocorrelation among the residuals in the research model, thereby confirming the validity of the results.

Regarding the research hypothesis, which posits that there is no statistically significant effect between QAF and tax revenues, this can be evaluated using the beta coefficient and the calculated t-value. The beta coefficient was found to be 0.775, and the calculated t-value was 12.116, exceeding its critical value. This confirms the impact of QAF on tax revenues in the research sample from 2015 to 2024. Therefore, it can be concluded that improving QAF leads to enhanced tax revenues, thus validating the research hypothesis.

4. Conclusions & Recommendations

4.1. Conclusions

- It is difficult to measure quality directly; instead, it is evaluated in a judgmental manner, and measuring profit management in the economic unit presents numerous challenges. The QAF can be determined by the degree to which a set of specific standards, whether objective or judgmental, are met.
- For the QAF to be appropriate for its users and allow them to make logical decisions, accounting information must be characterized by appropriate timeliness, details, and clarity. The QAF is assessed based on the caliber of financial information.
- The modern tools for management control measure the QAF through the inputs of accounting data, where whenever the latter is built on a good quantitative and qualitative scale and actually followed the national accounting standards for the process carried out by the accountant in the institution.
- Relevance and reliability are the two basic qualities that make accounting information useful for decision-making by different users.
- For the purpose of determining the general structure of the accounting information system in tax institutions and units in order to increase tax revenues, it is required to determine the type and nature of the reports that require preparation to provide, display and communicate information to the entities and parties benefiting from it.

4.2. Recommendations

- a. Improving the QAF in light of financial reporting standards, as well as adopting electronic disclosure because of its importance in saving time and costs and publishing economic unit reports around the world.
- b. Developing a strategic plan for the shift to the best possible application of financial reporting standards and improving the quality of electronic financial reporting in a way that reflects the accuracy of the information in the financial statements and its appropriateness to benefit the beneficiary parties.
- c. Expanding the use of modern computers and advanced software because of their positive impact on raising the efficiency and effectiveness of electronic accounting information systems and their uses, while working on periodic reviews of the information technologies used and working to develop and modify them to suit the working conditions.
- d. The need to track financial and non-financial statements and classify them in accordance with the technical standard for financial reporting standards, as the financial statements are presented according to the language of the beneficiaries and thus through which various administrative decisions can be rationalized.
- e. The need for the Iraqi GTA to prepare, analyze and transfer financial information and readable by computer, as it provides cost savings, increased efficiency, and improved accuracy and reliability for all users.

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