


**The transfer of powers and its role in unifying the products of accounting systems and their impact on the quality of accounting information**

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ARTICLE INFO	<u>ABSTRACT</u>
<p><b>Article history:</b></p> <p><b>Received</b> 30 Dezember 2021</p> <p><b>Accepted</b> 07 February 2022</p>	<p><b>Purpose:</b> The research aims at showing the accounting systems applied in the Iraqi environment and knowing the legal framework for transferring powers which is the most prominent of which is the most important provisions of Law No. (19) of 2013.</p>
<p><b>Keywords:</b> Accounting System; Quality; Law.</p>	<p><b>Theoretical Framework:</b> The process of transferring powers from ministries to governorates may be accompanied by many legal, political, administrative and financial issues. In the process of researching administrative and financial matters, the Law No. (19) for the year 2013 which is the last amendment to the process of transferring authority, specified a body called (the supreme coordination committee between the governorates) headed by a president, a council of ministers and the membership of ministers (Municipalities and Public Works, Construction and Housing, Labor and Social Affairs, Education, Health, Planning, Agriculture, Finance, Sports and Youth) and the Minister of State for Provincial Affairs.</p>
	<p><b>Design/Methodology/Approach:</b> This paper is divided into four sections. The first section is the research methodology and previous studies, while the second section contains the theoretical framework the concepts of accounting systems in the light of the Iraqi environment. The third section presents the practical aspect of the research. Finally, the most important conclusions and recommendations are shown in the fourth section.</p> <p><b>Findings:</b> The results show the availability of systems accounting after transfer powers information accounting with high efficiency. Additionally, the effectiveness and the existence of a significant effect relationship between transfer powers and unite products systems accounting.</p> <p><b>Research Practical&amp; Social implication:</b> Governors and Heads of provincial councils consider transferring powers from the center to local administrations, and in their appropriations allocated in the budget as well as approving the accounts applied in those departments affiliated to the ministries differ in the accounting systems. Some of them use the unified accounting system, and the other uses the central government accounting system. On the other hand, the local administrations use the decentralized government accounting system to achieve the objectives of the research filed.</p> <p><b>Implications/Originality/Value:</b> Identification the accounting treatments after the process of transferring powers and their impact on the applied accounting systems. The research aims at teasing the main hypothesis that there is a significant relationship between the transfer of powers and quality the information accounting through the mediating role of unification products systems accounting.</p> <p>Doi: <a href="https://doi.org/10.26668/businessreview/2022.v7i2.0446">https://doi.org/10.26668/businessreview/2022.v7i2.0446</a></p>

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## A TRANSFERÊNCIA DE PODERES E SEU PAPEL NA UNIFICAÇÃO DOS PRODUTOS DOS SISTEMAS CONTÁBEIS E SEU IMPACTO SOBRE A QUALIDADE DAS INFORMAÇÕES CONTÁBEIS

### RESUMO

**Objetivo:** A pesquisa visa mostrar os sistemas contábeis aplicados no ambiente iraquiano e conhecer a estrutura legal para a transferência de poderes, a mais proeminente das quais é a disposição mais importante da Lei nº (19) de 2013.

**Enquadramento Teórico:** O processo de transferência de poderes dos ministérios para as províncias pode ser acompanhado de muitas questões jurídicas, políticas, administrativas e financeiras. No processo de pesquisa de assuntos administrativos e financeiros, a Lei No. (19) de 2013, que é a última emenda ao processo de transferência de poderes, especificou um órgão chamado (o comitê supremo de coordenação entre as províncias) liderado por um presidente, um conselho de ministros e os membros dos ministros (Municípios e Obras Públicas, Construção e Habitação, Trabalho e Assuntos Sociais, Educação, Saúde, Planejamento, Agricultura, Finanças, Esporte e Juventude) e o Ministro de Estado para Assuntos Provinciais.

**Projeto/Metodologia/Proteção:** Este documento está dividido em quatro seções. A primeira seção é a metodologia de pesquisa e estudos anteriores, enquanto a segunda seção contém a estrutura teórica dos conceitos de sistemas contábeis à luz do ambiente iraquiano. A terceira seção apresenta o aspecto prático da pesquisa. Finalmente, as conclusões e recomendações mais importantes são mostradas na quarta seção.

**Conclusões:** Os resultados mostram a disponibilidade dos sistemas contábeis após a transferência de poderes de contabilidade da informação com alta eficiência. Além disso, a eficácia e a existência de uma relação de efeito significativo entre os poderes de transferência e a contabilidade dos sistemas de união de produtos.

**Pesquisa prática& Implicação social:** Governadores e chefes de conselhos provinciais consideram a transferência de poderes do centro para as administrações locais, e em suas dotações alocadas no orçamento, bem como a aprovação de contas aplicadas naqueles departamentos afiliados aos ministérios diferem nos sistemas contábeis. Alguns deles utilizam o sistema contábil unificado, enquanto outros utilizam o sistema contábil do governo central. Por outro lado, as administrações locais utilizam o sistema contábil do governo descentralizado para alcançar os objetivos da pesquisa arquivada.

**Implicações/Originalidade/Valor:** Identificação dos tratamentos contábeis após o processo de transferência de poderes e seu impacto sobre os sistemas contábeis aplicados. A pesquisa visa demonstrar a hipótese principal de que existe uma relação significativa entre a transferência de poderes e a qualidade da contabilidade da informação através do papel mediador da contabilidade dos sistemas de produtos de unificação.

**Palavras-chave:** Sistema Contábil, Qualidade, Direito.

## LA TRANSFERENCIA DE COMPETENCIAS Y SU PAPEL EN LA UNIFICACIÓN DE LOS PRODUCTOS DE LOS SISTEMAS CONTABLES Y SU IMPACTO EN LA CALIDAD DE LA INFORMACIÓN CONTABLE

### ABSTRACT

**Propósito:** La investigación tiene como objetivo mostrar los sistemas de contabilidad aplicados en el entorno iraquí y conocer el marco legal de la transferencia de poderes que es el más destacado de los cuales son las disposiciones más importantes de la Ley N° (19) de 2013.

**Marco teórico:** El proceso de transferencia de competencias de los ministerios a las gobernaciones puede ir acompañado de muchas cuestiones jurídicas, políticas, administrativas y financieras. En el proceso de investigación de los asuntos administrativos y financieros, la Ley nº (19) del año 2013 que es la última modificación del proceso de transferencia de competencias, especificó un órgano llamado (el comité supremo de coordinación entre las gobernaciones) encabezado por un presidente, un consejo de ministros y la composición de los ministros (Municipios y Obras Públicas, Construcción y Vivienda, Trabajo y Asuntos Sociales, Educación, Salud, Planificación, Agricultura, Finanzas, Deportes y Juventud) y el Ministro de Estado de Asuntos Provinciales.

**Diseño/Metodología/Enfoque:** Este documento se divide en cuatro secciones. La primera sección es la metodología de investigación y los estudios anteriores, mientras que la segunda sección contiene el marco teórico los conceptos de los sistemas de contabilidad a la luz del entorno iraquí. La tercera sección presenta el aspecto práctico de la investigación. Por último, en la cuarta sección se muestran las conclusiones y recomendaciones más importantes.

**Conclusiones:** Los resultados muestran la disponibilidad de sistemas de contabilidad tras la transferencia de poderes de información contable con alta eficiencia. Además, la eficacia y la existencia de una relación de efecto significativo entre los poderes de transferencia y la contabilidad de sistemas de productos unidos.

**Investigación práctica e implicación social:** Los gobernadores y los jefes de las diputaciones provinciales consideran la transferencia de competencias del centro a las administraciones locales, y en sus créditos asignados en el presupuesto, así como la aprobación de las cuentas aplicadas en los departamentos afiliados a los ministerios difieren en los sistemas contables. Algunos de ellos utilizan el sistema de contabilidad unificada y otros el sistema de contabilidad de la administración central. Por otro lado, las administraciones locales utilizan el sistema de contabilidad gubernamental descentralizada para lograr los objetivos de la investigación presentada.

**Implicaciones/Originalidad/Valor:** Identificación de los tratamientos contables tras el proceso de transferencia de competencias y su impacto en los sistemas contables aplicados. La investigación pretende comprobar la hipótesis principal de que existe una relación significativa entre la transferencia de competencias y la calidad de la información contable a través del papel mediador de los productos de unificación de los sistemas contables.

**Palabras clave:** Sistema Contable, Calidad, Derecho.

## INTRODUCTION

The process of transferring powers from ministries to governorates may be accompanied by many legal, political, administrative and financial issues. In the process of researching administrative and financial matters, Law No. (19) for the year 2013. Which is the last amendment to the process of transferring authority, specified a body called (the supreme coordination committee between the governorates) headed by a president, a council of ministers and the membership of ministers (Municipalities and Public Works, Construction and Housing, Labor and Social Affairs, Education, Health, Planning, Agriculture, Finance, Sports and Youth) and the Minister of State for Provincial Affairs.

Governors and Heads of provincial councils consider transferring powers from the center to local administrations and in their appropriations allocated in the budget as well as approving the accounts applied in those departments affiliated to the ministries differ in the accounting systems, some of them use the unified accounting system, and the other uses the central government accounting system, on this one hand, and the other hand, the local administrations use the decentralized government accounting system to achieve the objectives of the research section It is divided into four axes (the first axis is the research methodology and previous studies, the second axis is a theoretical framework the concepts of accounting systems in the light of the Iraqi environment, the third axis the practical aspect of the research, and the fourth axis (conclusions and recommendations).

### 1.1 Research Methodology

#### 1.1.1 Problem of Research

The research problem embodies that the provincial councils follow the decentralized government accounting system and that the transfer of powers from the ministries to the provinces requires the unification of accounts and the preparation of final accounts according

to the approved accounts, noting that some of the accounts in the departments that were recently associated with the governorate follow a unified accounting system and others follow the central government accounting system, which requires that accounting treatments be carried out and the settlement restrictions necessary for the process of unifying and preparing final accounts.

### 2.1.1 Importance of research

The research derives its importance from the importance of the process of linking local departments with their allocated credits with the governorate and its impact on reducing routine matters and speeding up the completion of economic decisions on the one hand, and on the other hand, shedding light on the readers and researchers on the process of processing financial statements after the linking process and knowing what its positive and negative effects are on accounting systems.

### 3.1.1 Research objectives

The research aims to the following:

1. Shedding light on the accounting systems applied in the light of the Iraqi environment and knowing the legal framework for transferring powers, highlighting the most important provisions of Law No. (19) of 2013.
2. Recognize the accounting treatments after the transfer of powers and their impact on the applied accounting systems.

### 4.1.1 Research hypothesis

The research is based on the hypothesis: There is a significant relationship between the transfer of powers and quality the information accounting through the mediating role of unification products systems accounting.

Furthermore, the following sub-hypotheses are derived from it:

**The first sub-hypothesis:** There is a significant relationship between Transfer powers and products systems accounting.

**Second sub-hypothesis:** There is a significant relationship between Transfer powers and the quality of information accounting.

**The third sub-hypothesis:** There is a significant relationship between standardization products systems accounting and information accounting quality.

**Fourth sub-hypothesis:** Unification practices products systems Accounting plays a mediating role between Transfer powers and quality the information accounting.

### 5.1.1 The spatial and temporal limits of the research

**Spatial boundaries.** The local administration of Al-Muthanna Governorate

**Time limits:** financial statements

**6.1.1 Research Methodology:** The method has been relied on: **First, the deductive method:** To shift from the general in the subject of the research to the specific by knowing what the fixed assets are in general in the theoretical framework and the shift to the practical aspect of the fixed assets of the research sample. **Second, the inductive approach:** for the purpose of shifting from the specific in the subject of the research to year By generalizing the recommendations for applying the foundations of the unified accounting system to the fixed assets of the research sample, to the use of fixed assets in evening studies in Iraqi universities.

## Second axis: a theoretical framework, concepts of accounting systems in the light of the Iraqi environment

### 2.1 The accounting system

#### 2.1.1 The concept of the accounting system

In general, the accounting system means a group of the subsystems and procedures official Which Complete through which to collect data processing and convert it to Information is distributed on Users, and that information is divided into financial information and non-financial information (Hall, 2008:8). As the system prepares Accountant The process of selecting data and transforming it into appropriate and reliable information to enhance the decision-making process of the mass of users of accounting information, According to what this information is available from (predictive value, feedback, and appropriate timing), as well as the possibility of well -designed accounting information systems From the issuance of financial statements at the state level, (Hurt, 2009: 5). Attia also believes that the accounting system is a set of sound and accurate accounting methods and procedures, as well as a set of records, books, accounting documents, machines and computers used in the institution that are used to produce correct accounting information that contributes to preparing financial statements and providing this information in a timely manner. Appropriate for decision-makers inside and outside the institution (Atiya, 2004:9). Therefore the accounting information system includes all of the field accounting finance, accounting administrative, and tax accounting, used

organized the information accounting at all this is fields - on way example, to perform the mission at fields such as statements salaries, and accounts owed capture and accounts owed paying off stock, and the advantage as well as, helps accountants on maintaining on informations notebook the professor general, and create tables data and planning the strategist, and distribution reports finance ( Bagranoff, el. at, 2010: 5 ).

## **2.2 Accounting systems in light of the Iraqi environment:**

In light of the Iraqi environment, accounting systems include a unified accounting system for profit-oriented units and a governmental system that guarantees decentralized and central accounting systems.

### **2.2.1 Conceptual framework of the unified accounting system:**

The unified accounting system is a system for recording, classifying and summarizing financial operations with monetary value to know the results of operations during a specific period by extracting financial reports. Federal Finance, 2011). The main feature of the unified accounting system is the link between economic and statistical balances with financial accounts and national accounts in general, as there is an extensive database to extract those balances to make sound economic decisions. (Al-Mostofi, 2005: 34). The conceptual framework of the unified accounting system is similar to the conceptual framework of international accounting standards regarding accounting assumptions and principles. As for the accounting restrictions or exceptions, it differs somewhat, as the unified accounting system adopts the following accounting assumptions and principles:

#### **First: Accounting assumptions: (Al-Jarbou', 2014: 82-86)**

- A. The imposition of legal personality: It means that the economic institution has its independent existence from the natural persons founding it, and it has the right to sue others, and others have the right to sue it.
- B. Imposing the stability of the monetary unit: Money is the means for measuring financial operations and expressing them in the financial statements, but it should be objective, far from bias in measurement and estimation; that is, it is subject to the principle of verification through various documents.
- c. Imposing periodicity: It means dividing the life of an economic institution into periodic periods to prepare and present financial reports that provide information to economic decision-makers.

D. Continuity hypothesis: a basic assumption my accountant Allow To prepare and present data Finance assuming that economic institution will continue at interval long what is it enough to achieve its goals and carrying out its obligations. (<https://www.accountingcoach>)

**Secondly: Accounting Principles:** (Al-Abdullah and Al- Jajawi, 2009: 329-343)

**A.** The historical cost principle: The historical cost principle means the exchange price at the date of acquisition of goods or services, and it is the basis for evaluating them in the financial statements.

**B.** The principle of matching expenses with revenues: The principle of related expenses with revenues means that the expenses are recognized in the same period that they are recognized in the revenues; that is, the expenses associated with the revenues are recognized.

**The C. Consistency principle** is intended to confirm and report similar economic events in the financial statements with the same accounting procedures from one period to another.

**D.** The principle of adequate disclosure: It means that the financial statements must be designed and prepared in a way that leads to showing all economic events in the economic institution, meaning that information that constitutes a material interest from the point of view of the users of the financial statements is not omitted or hidden.

**E.** Revenue recognition principle: Revenue arises from Sale goods or to provide Services, no admit with Except after Acquiring and realizing it, and by acquiring, it means that the economic institution has completed the good or service in the form of oversized What Must be The performance with it To be for him right at Benefits Which represented by revenue, either verification and intended to deliver the product or service to customers (Bragg, 2010: 359-360).

**F.** The accrual principle: It means when preparing the income statement in any financial period, it must include all expenses and revenues, whether received or not received, paid or not paid, i.e. in contrast to the cash basis (Federal Financial Supervision Bureau, 2011: 8).

**G.** The principle of financial statements: It means that the financial statements arise as a result of the economic institution's dealings with external persons, and these operations result in an exchange that results in measurement in monetary units, meaning

that the accounting operations create financial statements, (Federal Financial Supervision Bureau, 2011: 8).

**H. Principle of objective evidence:** It means that the financial statements prepared and submitted by the economic institution, and resulting from the accounting records, are supported by evidence that shows the details of the completed financial transaction and that the estimates in the financial statements are based on sound foundations and can be verified. (Mshkoo, 2011: 24).

### **Third: Accounting Exceptions**

A. Relative importance: the accounting information is important if it is omitted or misused and affects users' economic decisions (Kieso et al., 2012:49).

B. Caution: It means the policy of recognizing expected losses and not recognizing expected revenues. An example of this is the evaluation of commodity stocks and short-term investments at cost or collection value, whichever is lower.

C. The economic substance prevails over the legal form: it means that the accounting treatments focus on the essence and content of economic events or financial transactions, not their legal form. An example of this is long-term lease contracts (Office of Financial Supervision, 2011 7-8).

### **2.2.2 Conceptual framework of the government accounting system**

Most government service institutions rely on two types of government accounting systems: the decentralized and central accounting systems. The decentralized government accounting system is a system designed for the purpose of connecting government institutions from the treasury to the public via opening a current account in Sunday bank branches government funding is directly funded by the ministry of finance as well as the independence of government institutions in their actions financial and administrative and bear it responsibility\_ install limitations monthly accounting, across caught group notebook integrated from the register the daily, scales review expense schedules and revenue, and rest accounts argument like advances and trusts ) with musk records sub the other scheduled According to the laws and instructions, (Salloum, 2004:53). The decentralized government accounting system characterizes the arithmetic unit as a set of features, the most important of which are: (Al-Ani and Al-Khattab, 2013: 9-12).

1- give Unit arithmetic independence full accountant in implementation adjust actions their own financial as well as doing works inventory and the note and inspection and



check records and scales review according to program specialized and in the form of independent and under Supervisor President the above for circle accounting in the ministry of finance.

2 - Right for the accounting unit open an account my current I have a branch blowjobs rack government near place her job uses to deposit receipts cash and cover expenses and done finance this the account according to style the following :

- finance the accounts ongoing the main which she has to divide private with within guide tab Administrative or segmental at budget Federal From before circle Accounting/cash.
- The accounting units the main finance the accounts on going for units sub-affiliate she has according to system my current branches.
- Send units sub her accounts to me units the main and be unit the main responsible for issuing the monthly account the uniform sent me circle accounting to unite him with the monthly account for the state.

4 - No right for the unit accounting increase its account open at government bank giveaways and donations and grants and subsidies and loans different No From sources Finance other as nutrition return between the accounts ongoing for the circle when plurality and upon it the following is required :

- allocate my current sealed unit accounting account to put the revenue final to calculate budget federal. It is not permissible to withdraw from it in any case.
- allocate the accounting unit account in progress acceptance deposits No cash when dealing with fiduciaries is extensive.

As for the central government accounting system, it means that government units are linked to the treasury department, which is responsible for the accounting work for the work of those units in the accounting organization, control, auditing, payment of expenditures, preparing statements for the monthly accounts and final accounts and who). The central government accounting system characterizes the arithmetic unit as a set of features, the most important of which are (Mashkour et al., 2014: 85-87).

1. Accounts in government units are subject to internal and external control before disbursement and another after disbursement, as the transaction is audited by the department and is audited again by the Public Treasury Department.
2. Ease and speed of reporting financial and accounting instructions and economic decisions to the implementing agencies.

3. It makes the treasury department a center for information and implementation of financial and accounting laws and instructions to the units associated with it.
4. The treasury work and control level is characterized by control to achieve the desired goals and objectives due to its specialization and independence.

### **The products of the accounting systems from the financial statements**

Financial statements are the documents that companies present their financial conditions to decision-makers. They provide them with the necessary information about its performance, earnings, financial position, liquidity position and money flows. It is a set of financial statements of an economic unit, and it often contains information on income, balance sheet, profits, and cash flows.

### **Objectives of the financial statements**

There is a set of objectives that the financial statements seek to achieve, which are as follows:

1. Provide appropriate information to the needs of the main beneficiaries, namely:
  - Existing and prospective "owners or shareholders" investors.
  - Existing and prospective lenders "bondholders and others".
  - Governmental agencies are responsible for planning and control.
  - Money market and tax agencies.
  - Economic unit management.
2. The periodic measurement of the income "profit" of the economic unit.
3. Providing information that helps assess the ability of the economic unit to generate cash flow.
4. Providing information on the economic resources of the economic unit and their sources.
5. Providing information on the economic unit's sources and uses of funds.

### **The importance of financial statements**

The importance of financial statements emerges as a tool in:

1. Making decision financial statements help users to take several types of decisions inside and outside the economic unit, as follows:

a) **Management decisions** assist the administration in making the necessary decisions, such as decisions related to how to manage the financial resources of the economic unit in the future.

b) **Credit decisions:** credit decisions need information related to the organization's ability to fulfil its obligations towards its creditors, as well as an assessment of the profitability of the economic unit and its liquidity and cash flow ratio.

c) **Investment decisions:** The financial statements provide information that helps investors evaluate the future trends of economic units in predicting the profitability and risks of investing in these stocks and comparing different investment opportunities.

**2. Performance evaluation:** The performance of economic units is studied and evaluated by studying the financial statements and extracting financial indicators to evaluate the performance of the administration and judge its efficiency in using the resources available to it, and its ability to achieve its goals and to reveal weaknesses or strengths in the performance of the economic unit.

**Censorship:** The financial statements are one of the control tools over the economic units, through the financial statements that the economic unit must regularly submit to the higher authorities, as determined by the legislation, to analyze these data and stand on the developments of the activity of the economic units.

#### **First: the statement of financial position:**

It shows the statement of financial position, which is also referred to as the balance sheet, the elements of assets, liabilities and property rights of the economic unit, as this list is prepared at the end of the financial period to clarify the financial position of the economic unit at a particular moment

#### **Secondly. Income list:**

It is referred to as the income statement or profit and loss statement. It aims to measure the extent of the success of the economic unit in exploiting the available resources and achieving profits during a specific period. The income statement is made

#### **Third. Cash flow statement:**

The cash flow statement is defined as an “analytical statement of the movement of cash changes that occurred in the economic unit, whether by increase or decrease and to identify the reasons for these changes, meaning that it is a depiction of the sum of incoming cash

transactions and the sum of cash outflows. As for the components of the cash flow statement, it is as follows:

1. **Operational activities:** These include activities related to the main activity of the economic unit, which leads to the creation of revenues and expenses and affects the income statement, which is prepared on an accrual basis.
2. **Investment activities:** It expresses the increase or decrease in the long-term assets of the economic unit, as it is affected by the accounts of long-term assets, such as issuing and collecting loans, investing in other units or other activities.

**Financing activities:** It means activities that result in changes in the size and components of property rights and borrowing related to the economic unit, as the cash inflow is represented by this activity either by an increase in property rights by issuing new shares or in obtaining long-term loans, or the cash out is represented by cash payments to shareholders or repay the value of the loans.

**The axis Third: The quality of accounting information in the conceptual framework of accounting:**

**The concept of the quality of accounting information:**

The concept of information quality is directly related to how to help the decision-maker achieve the company's goals, and quality information can help individuals and companies to perform tasks more efficiently and effectively. (Fardinal, 2013:157) The quality of accounting information plays a significant role in reducing information asymmetry between the company's management and key stakeholders. It also reduces information asymmetry between company management and external capital providers and increases the efficiency of investments. (De Moura et al., 2017:323).

## 2.1 Characteristics of accounting information

For accounting information to be beneficial to its users, it must have the following characteristics:

**Main characteristics:** first (proper property) for accounting information to be relevant, it must be relevant, and it must be able to make a difference in the user's decision. Information that does not affect any decision is inappropriate. It must be financial information Capable of making a difference when it has predictive value, ascertain value, and is of relative importance, i.e. if omitted or misrepresented, it may influence decisions that users make based on Reported financial information. According to the following:

**a. Predictive value:** It means completing the use of accounting information in future results. It could be used as inputs to sign future results where the information is appropriate, that is, the information must be of predictive value; that is, it improves the decision-maker's ability to predict expected results in the future in light of past and present results, or leads to strengthening or correcting his current expectations.

**b. Physical "relative importance":** Information is material when it affects or is not shown or distorted in the decisions taken in accordance with it. Relative importance is seen as a case of relative appreciation of what is essential, as the basis is to take into account if the information is likely to have a substantial or tangible impact on decisions, in addition to the fact that materiality is also an important criterion in the implementation of the collection process for the items of information that they are presented in the published financial statements.

**c. Affirmative value:** When you provide confirmation to users of previous decisions or change their evaluation of these decisions, as the information is of confirmatory value, the basis of the information in confirming previous decisions or changing future decisions means that it is appropriate information, so the information that is provided in a timely manner and gives its user the ability to predict the future and evaluate The validity of its previous decisions is considered appropriate and thus helps management and investors alike in ensuring the correctness of their previous decisions related to estimating the values of elements of internally formed intangible assets. (Al-Hasany, 2019: 59).

**Secondly, honest representation** is the quality the basic the second Which Make the information Accounting is useful to make an economic decision. And The information is an honest representation, Must be that be the information complete, impartial, and free from the error materialistic. (Kieso, et.al, 2016:42-45). According to the following:

**a.** the necessary information to understand the described phenomena, including descriptions and clarifications related to the quality and nature of items and the factors that affect their quality and nature. What an economic event or thing does the analogy or description represent.

**b.** Neutrality: it is free from bias in choosing to present financial information without manipulation or distortion, and it has a certain weight. The neutrality of this information means its faithful representation of the described economic phenomena, that is, avoiding the preparation and presentation of accounting information and that it is free from a process to influence the behaviour of the user of this information in a specific direction.

That is, in the sense of presenting the lists and reports in a way that is free of bias, and that is by measuring the results or presenting them in a way that the interests of a certain category of users of the financial statements do not prevail over other categories about its impartiality.

c. Error-free: It means that there are no errors or delete phenomena; that does, it means complete accuracy. Instead, it means that the selection and application of the information production process without error in producing information and presenting it to users means that it faithfully represents the described economic phenomena.

**Secondary characteristics** include first (the comparative characteristic), which means the quality of information which managed users from to set face Similarity at and the differences between two groups from similar economic institutions in other economic institutions for the same financial period.

Secondly (the property of stability), which means matching one opinion to another by applying the accounting policies and treatments for financial events and operations (FASB, 2013:6).

**Third (verification feature)** means verification Possibility Verification when being Measurements independent, using identical methods.

Fourth (appropriate timing) means Precision at the time the appropriate availability accounting information for makers' the decision From before losing her ability On the influence On economic decisions, and quality the information self-relevance available at the time as close as possible that boost her ability On the influence On decisions, from another hand, then lack to correct timing, can make the information unusefulness (Kieso et al., 2016:47).

### **Third axis: the practical side**

Checkup data search and check from sincerity metrics and stability describe the variables

It reverses this axis analysis of the general hypothesis research model by defining the relationship between transmission variables powers and quality the information accounting and the role of Mediator to unite products systems accounting. Before entering the model satisfaction test, the contents of the chapter will begin by providing sincerity metrics and stability and descriptive statistics for the research variables.

## First. Tests sincerity metrics and stability to checkup data search.

### 1-Encoding search variables

The theoretical framework of the first study consists of three main variables, and each variable is measured with a set of its sub-dimensions. To facilitate data display for research standards, it is preferable to encode them, as shown in Table (1) below.

Table Encoding search variables

variable	ferries number	Source
Transfer powers	10	
Quality the information accounting	10	
to unite products systems accounting	10	

## 2 - Description of respondents for the research sample

To provide a clear picture of the demographic and functional characteristics of the research sample, Table (1) is designed to clarify these characteristics, as shown below. )1(

Table (2) sample research Characteristics

Properties		Repetition	The ratio	Properties		Repetition	The ratio
Gender	Male	132	89.2	Academic achievement	Bachelor's	27	18.2
	feminine	16	10.8		Master's	49	33.1
	Total	148	%100		PhD	72	48.6
the age	above 50	66	44.6		Total	148	%100
	above 40	48	32.4	Years of service	Bachelor's	27	18.2
	above 30	34	23.0		from 5-10	34	23.0
	Total	148	%100		- from 11 15	44	29.7
			and over 16		70	47.3	
				Total	148	%100	

Thresearchers prepared the tableaccording to the questionnaire

## Second. Sincerity metrics stability

### 1- Measurement validity test

The measurement validity test represents the ability of the measuring tool (resolution) to accurate measurement and the high reliability of the model to be measured, and the extent to which the measurement tool represents the characteristics associated with the phenomenon to be verified (Hinkin, 1995: 968). The validity of the measurement can be ascertained through two aspects, namely the apparent validity and the Alpha Kornbach test, as follows.

### A- Virtual validity

Apparent validity refers to the ability of the measuring tool items to measure the model for which it was designed. et al., 2007: 157 the questionnaire was presented in its initial form to a group of arbitrators. The researchers presented the questionnaire to a number of arbitrators specialized in the field of accounting, and within a specialization, their number reached (10) arbitrators to ensure the apparent validity of the questionnaire. Indicating the ability of the paragraphs to cover and measure the dimension to which it belongs. The researchers prepared a special questionnaire to explore the arbitrators' opinions about the clarity of each statement in terms of the intellectual content and wording of the paragraphs of the questionnaire. The researchers made the amendments agreed upon by the arbitrators and reformulated and amended some of the phrases that the arbitrators saw the need to reformulate to be more clear.

### 2- Scales stability

To verify the stability of the research tool, Cronbach's alpha coefficient was calculated to ensure the stability of the scale tool, to ensure that the questionnaire measures what it was designed to measure and to ensure its validity through the reliability coefficient using the method of internal consistency, despite the absence of a basic rule through which the appropriate values are determined. For alpha, however, Sekaran (2003:20) indicates that there is near-agreement that applied research requires that the (Cronbach Alpha) parameter be greater or equal to (0.60), and from here, table (3) indicates the fulfilment of this condition for all paragraphs of the scale.

Table (3) Cronbach's alpha coefficients for search metrics

scale	Kornbach's Alpha coefficient
Transfer powers	.881
Quality the information accounting	.884
to unite products systems accounting	.899

### Third: Statistical Description: Presentation, analysis and interpretation of research results

Deals with a presentation of the research results with analysis and interpretation of the results for their variables (transfer powers and quality the information accounting, and unite products systems accounting). It included a presentation of the arithmetic averages, standard deviations, the level of the answer, and the relative importance for paragraphs of the questionnaire. And they are determining the level of answers according to the arithmetic



averages by defining their belonging to the categories specified in the table and according to the five-point Likert scale (strongly agree - strongly disagree) adopted in the questionnaire. The category can be determined by finding the length of the range ( $4 = 1-5$ ) and dividing by (5), which represents the number of categories ( $0.80 = 5 / 4$ ). And add The result of (0.80) to the lower limit of the scale (1) or subtract e from the upper limit of the scale (5) (Dewberry, 2004: 15 ), and as shown in the table:

Table (4) Grades and levels of evaluation of arithmetic circles

grading grading	answer level
1.80-1	very low
2.60-1.81	low
3.40-2.61	Moderate
4.20-3.41	High
5-4.21	very high

### 1-Transfer powers

Displays table (5) description Statistically represented averages arithmetic, and deviations normative and level the answer and its importance for variable Transfer powers, so notice From During schedule that Paragraph ( 8 ) which indicate to ( availability systems accounting after Transfer powers information's accounting ) got On higher averages Arithmetic by ( 3.89 ) and deviation \_ normative Its amount is (0.85) and this is Show harmony Answers a sample search towards this is Paragraph, and within a level, The answer is " high ". While I got Paragraph (2), which indicate to ( availability systems accounting after Transfer powers information's accounting Empty From errors ) on minimum averages Arithmetic average Arithmetic Its magnitude is ( 3.05 ) and the deviation is normative It reached (1.0 6 ), and this point agree Answers a sample search, and within the level, The answer is " high ". As for On level, the average year for variable Transfer powers Lost reach average arithmetic General ( 3.61 ) and skewed normative Its value is (0.8 8 ) and at level answer " high."

Table (5) Arithmetic averages, standard deviations, response level, and relative importance of transfer powers  
N=148

T	Phrase	SMA	standard deviation	answer level	relative importance
1	Availability systems accounting after Transfer powers information accounting Relevance	3.77	0.783	High	4
2	Availability systems accounting after Transfer powers information accounting predictive	3.42	0.948	High	9
3	Availability systems accounting after Transfer powers information accounting self Importance relativity	3.77	0.826	High	5
4	Availability systems accounting after Transfer powers information accounting assertive	3.53	0.836	High	7
5	Availability systems accounting after Transfer powers information accounting reliability	3.70	0.916	High	6
6	Availability systems accounting after Transfer powers information accounting not biased	3.45	0.928	High	8
7	Availability systems accounting after Transfer powers information accounting Empty From mistakes	3.05	1.061	High	10
8	Availability systems accounting after Transfer powers information accounting	3.89	0.853	High	1
9	Availability systems accounting after Transfer powers information accounting maybe compare it	3.80	0.824	High	3
10	Availability systems accounting after Transfer powers information accounting understandable	3.80	0.816	High	2
	General transfer of powers	3.86	0.88	High	

## 2. The products of accounting systems

Table (6) displays a statistical description represented by the arithmetic averages, standard deviations, the level of the answer and its importance to the variable of the products of the accounting systems, as it is noted from the table that paragraph (8), which refers to (the availability of systems accounting after Transfer powers information's Accounting) obtained the highest arithmetic averages by ( 3.95) and standard deviation ( 0.81 ), and this shows the consistency of the research sample's answers towards this paragraph and within the "high" response level. While Paragraph (4), which refers to (the availability of systems accounting after Transfer powers information's accounting self-disclosure full) on the lowest arithmetic averages with an arithmetic mean of ( 3.49 ) and a standard deviation of ( 0.92), and this indicates the agreement of the answers of the research sample and within the "high" answer level. As for the general average level of the variable of the products of the accounting systems, the general arithmetic mean was (4.76), with a standard deviation of (0.85), and at a "high" response level.

Table (6) Arithmetic averages, standard deviations, answer level, and the relative importance of the products of accounting systems N=148

T	Phrase	SMA	standard deviation	answer level	relative importance
1	Availability systems accounting after Transfer powers information accounting self-timing Appropriate	3.72	0.823	High	4
2	Availability systems accounting after Transfer powers information accounting may be recognisedwith	3.78	0.815	High	2
3	Availability systems accounting after Transfer powers information accounting according to principle measurement	3.66	0.878	High	7
4	Availability systems accounting after Transfer powers information accounting self-disclosure complete	3.49	0.922	High	10
5	Availability systems accounting after Transfer powers information accounting patrol	3.72	0.849	High	5
6	Availability systems accounting after Transfer powers information accounting ongoing	3.76	0.770	High	3
7	Availability systems accounting after Transfer powers information accounting On Basis stability lonliness criticism	3.54	0.876	High	9
8	Availability systems accounting after Transfer powers information accounting	3.95	0.815	High	1
9	Availability systems accounting after Transfer powers information accounting self utility higher From cost it	3.45	0.985	High	8
10	Availability systems accounting after Transfer powers statement Finance appendix lists Finance	3.68	0.835	High	6
	Accounting system products in general	76 . 4	85 .0	High	

### 1-The quality of accounting information

As for the variable of the quality of accounting information, it is noted through the above table that paragraph (8), which refers to (No there is Problems at process finance Institutions after Transfer Powers) got the highest arithmetic averages of (3.95) and standard deviation of (0.81), and this shows the consistency of the answers of the research sample towards this paragraph and within a "very high" answer level. While Paragraph (4), which refers to (the availability of systems accounting after Transfer powers Lists Finance according to Standards accounting international), give checker the trust of the account at weakness chances fraud) on the lowest arithmetic averages with an arithmetic mean of (3.49) and a standard deviation of (0.92), and this indicates the agreement of the answers of the research sample and within the "high" answer level. As for the level of the general average of the variable of the quality of accounting information, The general arithmetic mean was ( 3.67 ), with a standard deviation of ( 0.85 ), and at a "high" response level.

Table (7) Arithmetic averages, standard deviations, answer level, and the relative importance of the quality of accounting information N=148

T	Phrase	SMA	standard deviation	answer level	relative importance
1	Availability systems accounting after Transfer powers restrictions accounting New for operation Finance Institutions	3.72	0.823	High	4
2	Availability systems accounting after Transfer powers Balance Review unified	3.78	0.815	High	2
3	Availability systems accounting after Transfer powers register unite for info accounting	3.66	0.878	High	7
4	Availability systems accounting after Transfer powers Lists Finance according to Standards accounting International	3.49	0.922	High	10
5	Availability systems accounting after Transfer powers informations accounting maybe audited	3.72	0.849	High	5
6	Availability systems accounting after Transfer powers Staff my accountant able On Produce the information accounting	3.76	0.770	High	3
7	Availability systems accounting after Transfer powers Staff my audit able On Audit data accounting	3.54	0.876	High	9
8	no there is Problems at process finance Institutions after Transfer powers	3.95	0.815	High	1
9	no there is Problems at unite the accounts after Transfer powers	3.45	0.985	High	8
10	Availability systems accounting after Transfer powers informations accounting met him to compare	3.68	0.835	High	6
	Activities oversight in general	67 . 3	8.569	High	

## Hypothesis Test

### First. Research hypothesis testing

Before testing the hypotheses of the effect, it is necessary to know the nature and strength of the relationship between the variables through the use of the correlation matrix. The first method was the correlation matrix Pearson) to know the strength and nature of the relationship between the research variables and to provide preliminary support that indicates the existence of a relationship between the research variables. As shown in the following table:

The observable of the matrix Transactions Link (Pearson) between variables Find that all Transactions engagement Shown at schedule (8) to me Existence relationship self-indication morale between variables search and this is He presents to support to first to test the hypotheses of the influence and mediation between the research variables. As the value of the correlation between transfer powers and unite products systems accounting (\*\* 7 85.) at the level of significance (0.01). And transfer between powers and quality the information accounting (\*\* 686.) at the level of significance (0.01).

Table (8) Matrix of correlation coefficients between transfer powers and quality the information accounting and unite products systems accounting

Correlations				
The quality of accounting information	Consolidation of the products of accounting systems	Transfer of powers		
.686 **	.785 **	1	Pearson Correlation	Transfer of powers
.000	.000		Sig. (2-tailed)	
148	148	148	N	
.758 **	1	.785 **	Pearson Correlation	Consolidation of the products of accounting systems
.000		.000	Sig. (2-tailed)	
148	148	148	N	
1	.758 **	.686 **	Pearson Correlation	The quality of accounting information
	.000	.000	Sig. (2-tailed)	
148	148	148	N	

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Source: Prepared by the two researchers based on the outputs of SPSS v.24

### 1- Impact Hypothesis Test

Will be test hypotheses search and from during accreditation on equation modeling structural. So prepare equation modeling structural from best means which managed researchers from test effects direct and change direct combined for variables different. As well as about evaluation and select forms relations sin between variables. And upon it she represent alternative best to analyze track, regression multimeter, and analysis amili affirmative and analysis chains timeline.

The purpose of testing the first main hypothesis of the research related to the tests The direct effect between the research variables, which was

**Second main hypothesis:** There is a significant effect relationship between the transfer of powers and quality the information accounting through the mediating role of unification products systems accounting.

The following sub-hypotheses are derived from it.

**The first sub-hypothesis:** There is a significant effect relationship between Transfer powers and unite products systems accounting.

**Second sub-hypothesis:** There is a significant effect relationship between Transfer powers and quality the information accounting.

**The third sub-hypothesis:** There is a significant effect relationship between standardization products systems accounting and quality the information accounting.

Fourth sub-hypothesis: Unification practices products systems Accounting plays a mediating role between Transfer powers and quality the information accounting.

Figure (1) and table (9) were formulated to determine the influence relationships and their significance between the variables, as shown below.

Figure (1) the impact of the transfer of powers on the unification of the products of accounting systems

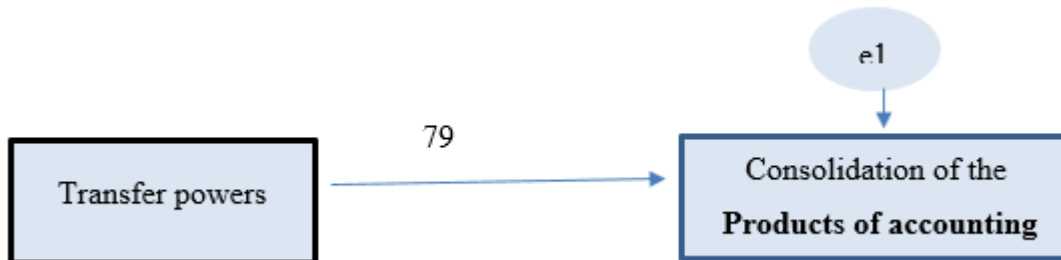


Table (9) Weights gradient to test hypotheses the influence direct to transfer the powers to standardize the products of accounting systems

Direct slope track			Estimate Impact value	SE standard error	CR critical value	P morale	R <sup>2</sup>	The result
Transfer of powers	<- --	Consolidation of the products of accounting systems	.79	.50	8.573	***	.61	Hypothesis accepted
*** Significantly at the 0.001 level (two-tailed).								

Source: Prepared by the two researchers based on the outputs of the AMOS v.24 program .

The observant from table (10 ) group from results which indicate to prove health the first sub-hypothesis regarding the influence direct, so reach Factor Identification (interpretation) ( R<sup>2</sup> ) to transfer powers in unite products systems Accounting ( .61 ) and at level morale ( 0.001 ) and this Indicates until Transfer of powers contribute at Interpretation ( 61 % ) of the changes which occur On unite products systems accounting As for the ratio remaining The amount of ( 39 % ) is due for contributions variables other not inside it at Model search.

Figure (2) the effect of the transfer of powers on the quality of accounting information



Table (10) Weights gradient to test hypotheses the influence direct transfer powers in the quality of accounting information

Direct slope track			Estimate Impact value	SE standard error	CR critical value	P morale	R <sup>2</sup>	The result
Transfer of powers	→	The quality of accounting information	.69	.067	11,442	***	.47	Hypothesis accepted
*** Significantly at the 0.001 level (two-tailed).								

Source: Prepared by the two researchers based on the outputs of the AMOS v.24 program .

Observant from table (11) group From Results Which indicate to prove health The second sub-hypothesis regarding the influence direct, so reach Factor Identification (interpretation) ( R 2 ) to transfer powers in Quality the information Accounting ( .47 ) and at level morale ( 0.001 ) and this Indicates until Transfer of powers contribute at Interpretation ( 47 % ) of the changes Which occur On Quality the information accounting As for the ratio remaining The amount of ( 53 % ) is due for contributions variables other not inside it at Model search.

Figure (3) the effect of standardizing the products of accounting systems on the quality of accounting information

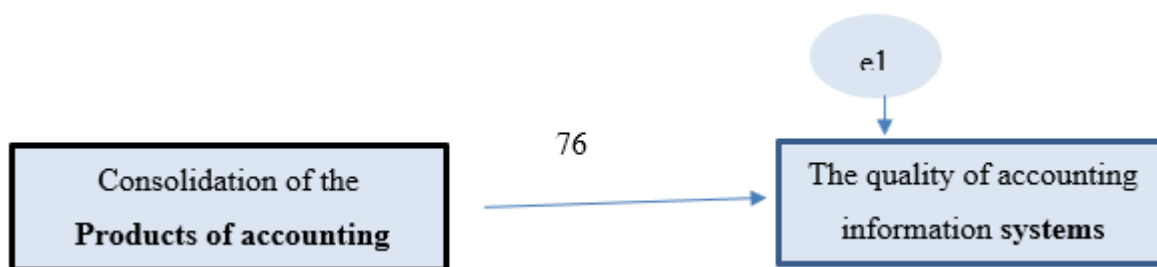


Table (11) Weights gradient to test hypotheses the influence direct to standardize the products systems accounting in the quality of accounting information

Direct slope track			Estimate Impact value	SE standard error	CR critical value	P morale	R <sup>2</sup>	The result
unite products systems accounting	→	The quality of accounting information	.86	.061	14.078	***	.57	Hypothesis accepted
*** Significantly at the 0.001 level (two-tailed).								

Source: Prepared by the two researchers based on the outputs of the AMOS v.24 program .

The observant From table (11) group of Results which indicate to prove health the third sub-hypothesis regarding the influence direct, so reach Factor Identification (interpretation) ( R 2 ) to unite products systems accounting at Quality the information Accounting ( .57 ) and at level morale ( 0.001 ) and this Indicates until unite products systems Accounting contributes at Interpretation ( 57 % ) of the changes Which occur On Quality the information accounting As

for the ratio remaining the amount of ( 43 % ) is due for contributions variables other not inside it at Model search.

#### 1- Test the third main hypothesis (impact hypothesis not direct)

The purpose of the researcher to test the extent of the indirect effect between Transfer powers and quality the information accounting from during role mediator to unite products systems accounting. The research will resort to determining the level of significance of the indirect effect of the transfer of powers.

In order to test the sub-hypotheses, two tables were designed, ( ) which display the results of the indirect effect test, the lower and upper limits of the confidence and significant periods, and the hypothesis result.

It is noticed from Figure (6) and the data shown in Table (12) that there is an indirect, positive and moral impact of the transfer of powers on the quality of the accounting information system through the mediating role of standardization products systems The accounting score was (.50) at a significant level of (0.01), and the lower and upper limits of the confidence period were greater than zero with the same sign, and accordingly, the sub-hypothesis was accepted Fourth.

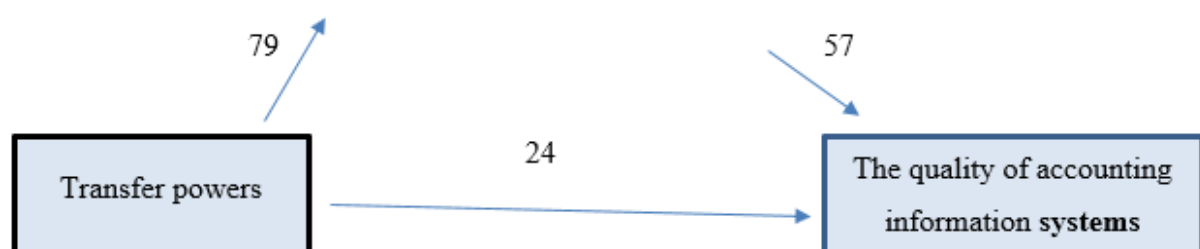
Table (12) test the third main hypothesis (impact hypothesis not direct) consequences test the influence not direct

Indirect influence path	indirect effect	confidence period		morale	The result
		minimum	the highest rate		
BELONG <-- OV_Fit <-- Supp_Fit	.50	.084	.378	**	Hypothesis accepted

\* Significantly at the 0.05 level (2-tailed). \*\* Significantly at the 0.01 level (2-tailed).

Source: Prepared by the researcher based on the outputs of the AMOS v.24 program .

Figure (4) indirect effect of transfer powers at Quality System the information accounting from during role Mediator to unite products systems accounting



#### Fourth Axis: Conclusions

1. Proof the right The second sub-hypothesis regarding the influence direct, so reach Factor Identification (interpretation) ( R 2 ) to transfer powers in Quality the information



Accounting ( .47 ) and at level morale ( 0.001 ) and this Indicates until Transfer of powers contribute at Interpretation ( 47 % ) of the changes Which occur On Quality the information accounting As for the ratio remaining The amount of ( 53 % ) is due for contributions variables other not inside it at Model search.

2. Proof the right The third sub-hypothesis regarding the influence direct, so reach Factor Identification (interpretation) ( R 2 ) to unite products systems accounting at Quality the information Accounting ( .57 ) and at level morale ( 0.001 ) and this Indicates until unite products systems Accounting contributes at Interpretation ( 57 % ) of the changes Which occur On Quality the information accounting As for the ratio remaining The amount of ( 43 % ) is due for contributions variables other not inside it at Model search.

2. There is a positive and moral indirect effect of the transfer of powers on the quality of the accounting information system through the mediating role of standardization products systems The accounting score was (.50) at a significant level of (0.01), and the lower and upper limits of the confidence period were greater than zero with the same sign, and accordingly, the sub-hypothesis was accepted. The fourth that (unification practices products systems Accounting plays a mediating role between Transfer powers and quality the information accounting)

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