



## Aggregation of Accounting information between differentiated accounting systems ( Case Study )

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### Abstract:

The purpose of the research is to present a proposed accounting system model for converting and aggregating accounting information within the framework of the differentiated accounting systems, and the research methodology consists of: The research problem is the existence of differentiated and dispersed accounting systems that operate within governmental economic units and at the same time seek to achieve a unified vision and goals for the organization, and the central research hypothesis is the possibility of conducting the process of conversion accounting information from the government accounting system to the unified accounting system, and then aggregate those systems. The research was conducted at the College of Administration and Economics / the University of Baghdad, and it represents a sample from a community of governmental economic units that apply different accounting systems. The research method was represented by adopting the descriptive approach in studying the problem and then diagnosing weaknesses in the accounting information within the framework of the different accounting systems. The research concluded the most important conclusions, which are that the characteristic of Faithful representation, systems theory according to accounting thought, all of them converge towards grouping in accounting practices, methods of presentation and disclosure of accounting information, as for the most critical research recommendations, they are issuing instructions from government authorities to oblige economic units that apply differentiated accounting systems to prepare their financial reports according to the proposed model.

**Keywords:** aggregation of accounting information, differentiated accounting systems, systems theory, unified aggregate accounting system, aggregate Statement of financial position, aggregate statement of current operations.

## **1 . Introduction:**

We notice in the local environment the existence of differentiated accounting systems within the organizations, which operate independently and are not interconnected, which leads to the lack of a comprehensive view of the organization, especially according to the financial and accounting perspective, from here, this research gap was observed and identified, on this basis, the research methodology was formulated according to the following:

### **1 . 1: Research problem**

The research problem is the extent of the possibility of conducting a conversion process for accounting information from the government accounting system to the unified accounting system, according to the proposed mechanism, and then aggregate that information between those systems.

### **1 . 2: Research objectives**

It is providing accounting information with high-quality characteristics in governmental organizations that apply differentiated accounting systems.

### **1 . 3: Research hypothesis**

The possibility of making a process of converting accounting information from the government accounting system to the unified accounting system and then aggregation those systems, based on generally accepted accounting principles.

### **1 . 4: Research importance**

The importance of this research is the comprehensive presentation of the activities of the governmental economic unit that practices more than one economic activity instead of the independent presentation of those activities, which makes the accounting information a faithful representation. Also, this comprehensive presentation of the activities makes the financial statements more appropriate when compared with other economic units operating in the same sector.

### **1 . 5: Research methodology**

To achieve the research objectives and prove the research hypotheses, a descriptive approach was adopted in studying the problem and then identifying weaknesses in accounting information in governmental economic units that apply differentiated accounting systems, leading to a proposal for a mechanism for converting and aggregating differentiated accounting information.

### **1 . 6: Research limits**

The search limits are divided into two parts as follows :

A. Place limits: It is represented in the College of Administration and Economics / the University of Baghdad / Financial department, a service-governmental economic unit that applies differentiated accounting systems.

B. Time limits: the final accounts of the research sample for the year 2019 were used.

### **1 . 7: Research tools**

The tools used by the researcher in the process of collecting data and information for achievement the research are according to the following:

A. Theoretical axis: The dependence on Arab and English references of letters, thesis, books, and articles published online international information network.

B. practical axis: The researchers relied on the following :

- ❖ Laws and instructions applied in the research sample.
- ❖ Personal interviews with the parties related to the research topic.
- ❖ Final accounts for the research sample for 2019 and the three activities (Morning Studies, Evening Studies, and Higher Education Fund).

## **2 . Theoretical axis**

### **2. 1: Accounting Information System**

The accounting information system consists of elements, constituents, and characteristics that interact to achieve the goal of the system, whether they are primary or subsidiary systems.

#### **2 . 1 . 1: The concept of accounting information system:**

There are several definitions of the system according to the viewpoint of the identifier for these systems, and we will list some of them as follows:

(Hall) defined a system as a collection of two or more interconnected components or subsystems that serve a common purpose. As for the information system, it was defined as a set of formal procedures through which data are collected, processed, converted into information, and distributed to users (Hall, 2011: 5-7).

(Marshall) defined a system as two or more interrelated components that interact to achieve a specific goal, often consisting of subsystems that support a more extensive system. As for the information system, he defined it as a system that collects, records, stores, and processes data to produce information to make decisions (Romney & stenibart, 2018: 3-10).

As for (Simkin et al.), the information system is defined as data collection and processing procedures that create the required information for its users (Simkin et al., 2012: 5).

While (Hamed) defined the information system as a set of components interconnected with each other regularly to produce useful information and deliver it to the user in an appropriate and timely manner to help them accomplish the tasks assigned to them (Hamed, 2018: 6).

The researchers believe that the concept of an accounting information system is a set of integrated functions, main and subsidiary, represented by input, processing, output, and feedback units, which interact with each other through a set of elements to achieve the goals of those systems for which they were established.

#### **2 . 1 . 2: Basic functions of accounting information systems:**

An effective accounting information system performs essential functions through the three stages (input - processing - output), which are represented as follows:

1 - Collecting data: This job (performed during the input phase) includes steps such as obtaining process data, recording operations, recording data according to the prescribed formal method, ensuring their validity, legality, and integrity. If the data elements are integrated, they must be controlled before recording them (Al-Jazrawi and Al-Janabi, 2008: 30).

2 - Data processing: Once the data is collected, it usually requires processing to produce the information—the tasks in data processing range from simple to complex.

**3 - Database management:** The organization's database is its physical repository of financial and non-financial data. We use the term database in General, meaning; it can be a file cabinet or a computer disk, regardless of the physical shape of the database.

**4 - Information generation:** Information generation is collecting, collating, coordinating, and presenting information to users.

**5 - Feedback:** Feedback is a form of output sent back to the system as a source of data. The feedback may be internal or external and used to initiate or modify the treatment process (Hall, 2011: 12-13).

#### **2 . 1 . 3: Accounting information System Objectives:**

The primary purpose of any accounting information system is to provide accounting information to various internal or external users. Three specific goals can be identified to help accomplish the primary purpose referred to below: (Al-Jazrawi and Al-Janabi 2009: 27-29).

**1 - Day-to-day support for operations:** that any economic unit performs daily several activities and events that are called operations, and accounting operations are intended for reciprocal financial operations, meaning the transfer of value or benefit between the two parties as a result of an administrative decision or action and that includes events or transactions of economic value exchange.

**2 - Decision-making support:** This objective is essential for accounting information systems is to provide information for the decision-making process, which usually must be taken in proportion to the planning and control economic unit operations, and that this goal is often called information processing.

**3 - The fulfillment of the obligations related to the administration:** The importance of the obligations is determined by providing the necessary information to the users outside of the economic units.

#### **2 . 1 . 4: Accounting information system elements:**

The accounting information system consists of six elements that interact with each other to achieve the goals of the system for which they are formed, namely: (Al-Naasan, 2018: 27)

**1 - Human resources:** They are the ones who use the system and perform various functions on it.

**2 - Manual and automatic instructions, procedures, and rules used in collecting, processing, and preserving information about activities.**

**3 - Data about the organization and its work.**

**4 - Automated programs used in data processing within the organization.**

**5 - Information technology, which includes computers.**

**6 - Confidentiality and security of data in the accounting information system, which includes internal auditing.**

#### **2 . 1 . 5: Characteristics of the accounting information system:**

The characteristics of the accounting system can be defined in general on a set of the following characteristics: (Al-Tai, 2002: 8)

**1 - Accounting procedures and operations are consistent with generally accepted accounting principles.**

**2 - The sequence of accounting procedures that begin with recording the various activities, carrying out the procedures, summarizing the entirety of the operations that have been proven in the records, submitting reports and statements to the higher management and the related parties.**

3 - simplicity and clarity in accounting treatments and their reliance on events that occurred and were not expected constitute inputs to this system.

## **2. 2: Systems theory and integrated accounting information systems**

### **2 . 2. 1: The concept of general systems theory:**

Systems theory is a modern trend of knowledge that appeared in the early 1950s and crystallized in the form of an integrated theory in the 1960s. This theory is attributed to the biological scientist (Ludvig Van Bertalanffy) who tried to search for a framework linking scientific research to reach a general theory that enables the analysis of the reality of any phenomenon and set rules Kinetics foundations based on the overall data of the analysis. The content of systems theory is summarized by the fact that everything that can be collected and linked from the things necessary to perform a specific task is a system whose limits distinguish it within the environment in which it lives. This system is part of a broader system that includes it, and that the system itself may contain multiple smaller subsystems, and the components of the system interact as Between them with the surrounding environment, and they are mutually related, and there are two theories about systems, namely:

1 - The traditional theory: which is based on the idea of dividing the system into several subsystems and then studying them independently from each other without taking into account the reciprocal relations between them. This theory also focuses on determining the nature and characteristics of the independent sub-systems first and in its light defining the nature and characteristics of the system later.

2 - The modern theory: which is based on the idea of dividing the system into several subsystems as well as in the traditional theory, but these subsystems are studied in an integrated manner by taking into account the reciprocal relations between them, as the nature of the system and its characteristics as a whole are determined, from here. It can be said that this theory came as a response to the failure of the traditional theory.

### **2. 2. 2: Integrated accounting information systems according to systems theory:**

The integrated accounting information system is characterized by the following:

1 - Data processing in this system is done for the benefit of the organization in general, in order to provide it with the required information.

2 - Meets the needs of the organization and all subsystems.

3 - Provides departments with the information needed to make decisions and support them.

4 - It provides a complete picture of the organization's activity and plans and provides its employees with all required information.

In the past, data circulation took place between the subsystems of the organization, and it represents the decentralization of the circulation of data and various information related to the activity of the organization. This has affected the linking of procedures, the repetition of data and operations, the lack of coordination between tasks, and the increase in cost. However, after the data and information overgrown with the continuation of the documentary cycle between the subsystems, this system achieves the preservation of data on the activities of the organization and processing them all in an integrated system in order to reach the required information that the organization needs in achieving its goals (Al-Jazrawi and Al-Janabi, 2009: 61-73).

### **2. 3: differentiated accounting systems (the governmental and unified accounting system)**

The economic units operating in the local environment are known to work according to accounting systems according to the goal and vision of that unit. If they are not for profit, they apply the government accounting system that works according to the central financing system. In contrast, if they are profit-oriented, we find they apply the government accounting system that works according to the self-financing system, so the comparison between the two systems can be summarized according to Table No. (1):

Table (1)

#### **A comparison between the government and the unified accounting system**

| S | Basis of comparison | Governmental accounting system  | unified accounting system  |
|---|---------------------|---|--|
| 1 | Concept             | A set of laws and instructions issued by a central authority that regulates the spending and collection of government funds due in non-profit government units within one year. | A system aims to improve accounting and control over it by comparing accounting information in time and place and integrating it into a broader framework includes business results and financial reports and issuing statistics and budgets at the sector and state level.<br>(Ben Lagith & Al-Tuhamy, 2004: 65).   |
| 2 | Target              | Through this system, the state maintains control over the movement of funds in and out of its non-profit service units (Al-Sakka and Al-Sindhi, 2010: 132).                     | Providing primary data and analytical tools necessary for implementation, planning, and control at various levels, linking economic unit accounts to national accounts, facilitating the process of collecting accounting data, recording, classifying, and storing<br>(accdiscussion.com)   |
| 3 | Characteristics     | Government accounting is applied in non-profit government units (Al-Mashhadani et al., 2017: 21-22).  | The system applies to all economic units within the public sector except banks, credit institutions, and insurance units. This is due to considerations related to the nature of the accounting system in these financial institutions; The system may be applied to the accounts of economic units in the private sector by decisions of the competent authority in order to provide the necessary data for planning, monitoring implementation and evaluating performance at the national level (Shady, 1984: 12). |

|   |                        |   |  |
|---|------------------------|---|--|
| 4 | Accounting measurement | Cash, Accrual, and Mixed (Ismail and Adas, 2011: 52)  | Accrual (Al-Amiri, 2020: 22).  |
| 5 | Accounting theory      | Allocations money (Al-Shaibi, 2018: 34-35)  | Unit resources (self-financing) (Al-Quraishi, 2015, 42).   |
| 6 | Type of fund           | Public Funds (Reck & Lwensohn, 2016: 32), Private Revenue Funds, Debt Service Funds, Investment Project Funds, Permanent Funds (Wilson et al., 2010: 42-43) | Equity Funds (Copoly, 2018: 15) Agency or trust funds (Al-Mashhadani and others, 2017: 65).  |
| 7 | System output          | Statement of financial position, Budget Achievement Account Statement, Cash flow Statement (Mashkor, 2013: 248-249).  | Balance Sheet Statement, Current Operations Account Statement, Cash Flow Statement, Value Added Statement (Al-Amiri, 2020: 260-280). |
| 8 | Accounting standards   | International Accounting Standards in the Public Sector (International Federation of Certified Public Accountants 2011: 31-32).                             | International Financial Accounting Standards (Saudi Organization for Certified Public Accountants, 2020: 703).                       |

\*Reference: prepared by the researchers.

### 3 . practical axis

The research was conducted at the College of Administration and Economics / University of Baghdad, and it is a sample from a community of government units that apply different accounting systems, where we find in the sample two accounting systems that work within the organizational structure of the unit, one of them is profit-oriented, and the other is not-for-profit, so a unified aggregate accounting model was proposed between Those systems, where this model passes through two phases, namely:

First stage: It is the transfer of accounting information for the decentralized government accounting system (centrally funded) into accounting information according to the unified accounting system (self-financed), and as follows:

1. Transferring the balances of real accounts included in the 2019 accumulative balance for morning study accounts (the government accounting system) represented by the balances of assets and liabilities accounts, which are cash, debtors, assets, and creditors, to the balance sheet according to the unified accounting system.

2. Valuation and registration of lands and buildings in the final accounts, as a result of their failure to appear in their accounts, and then proving these values according to the unified accounting system and on the account/capital 212 (net assets), which is used to evaluate the assets of the existing economic units, as in the accounting record below:

28047000000/ land 111

2625559794 / Buildings 1121

30672559794 / capital 212

\* The value of lands and buildings from the doctoral thesis of student Nihad Hussein Ahmed.

3. Closing the balance of the fixed assets and against the fixed and inventory assets that appear in the final cumulative balance for the year 2019, as in the following accounting entry:

292330571 / against fixed and inventory assets 494

2923305715 / fixed assets 493

4. Adjustment of the balance of expenses appearing in the final cumulative balance for the year 2019 by proving the value of fixed assets, as in the following accounting entry:

730826429 / Transportation & Transportation 114

438495857 / Equipment and Molds 115

1753983429 / Furniture and Office Equipment 116

2923305715 / Expenses 202

5. Calculating the depreciation of the fixed assets by the direct method according to the depreciation rates in the unified accounting system, since there is no accounting classification in the budget allocations on the depreciation of the fixed assets, The researcher sees the creation of an account within the current debit accounts within the main economic unit 1631, called the depreciation debt and the replacement of fixed assets 16311. This account is used to count the depreciation of fixed assets at the end of their useful life and record them as amounts due for financing by the Ministry of Finance to the entity that uses this asset. As in the following accounting record:

866434732 / Debtors of depreciation buildings, constructions, and roads 163112

730826429 / Debtors of depreciation Transportation & Transportation 163114

438495857 / Debtors of depreciation Equipment and Molds 163115

1752504729 / Debtors of depreciation Furniture and Office Equipment 163116

866434732 / Buildings, Constructions and Roads 112

730826429 / Transportation & Transportation 114

438495857 / Equipment and Molds 115

1753983429 / Furniture and Office Equipment 116

\* From list No. (6) in the third section of the thesis relating to centrally funded fixed assets and investment decisions.

6. Extracting the net assets on 1/1/2019 by deducting the liabilities from the assets for the previous period.

7. Extracting the net increase in net assets during the period from 1/1 to 12/31/2019 through the performance statement as follows:

A- transformation A / current accounts payable 327199 to A / financing grants 482 and considering this account under the unit resources item and the transfer revenue section.

B- Transferring the balance of h / revenues, which is apparent in the closing balance for the year 2019 and the period from 1/1 to 12/31, to the statement of operations according to the unified accounting system within the section of operating revenues.

C- Extraction of net operating expenses by deducting the value of capital expenses represented in fixed assets from the total expenses shown in the closing balance for the year 2019 and the period from 1/1 to 12/31.

D- Reclassification of net operating expenses into salaries, wages, and Commodity and services expenses.



E - Extract the net increase in assets during the period by deducting total expenses from total revenues.

❖ Financial statements according to the first stage:

**List ( 1 )**

**College of Administration and Economics / University of Baghdad**

**Morning study activity**

The statement of financial position transferred according to the unified accounting system as of 12/31/2019

| Account names                               | No.<br>Accounting<br>Manual | Amounts               |
|---|-----------------------------|-----------------------|
| <b>Assets</b>                               | <b>1</b>                    | <b>-</b>              |
| <b>Net fixed assets</b>                     | <b>11</b>                   | <b>29807603762</b>    |
| <b>Debtors</b>                              | <b>16</b>                   | <b>243378474</b>      |
| <b>Debtors of depreciation fixed assets</b> | <b>16311</b>                | <b>3788261747</b>     |
| <b>Cash</b>                                 | <b>18</b>                   | <b>7562275671.388</b> |
| <b>Total</b>                                | <b>-</b>                    | <b>41401519654.2</b>  |
| <b>Equity and liabilities</b>               | <b>2</b>                    | <b>-</b>              |
| <b>* Net assets as at 1/1</b>               | <b>21</b>                   | <b>33785893206.5</b>  |
| <b>Creditors</b>                            | <b>26</b>                   | <b>7523665000.79</b>  |
| <b>Account of current operations</b>        | <b>28</b>                   | <b>91961447</b>       |
| <b>Total</b>                                | <b>-</b>                    | <b>41401519654.2</b>  |

\* Net assets as of 1/1/2019 = total assets as of 12/31/2018 - total liabilities as at 31/12/2018 :

▪ **Total assets as of 12/31/2018 = cash + advances + fixed assets + debtors**  
 = 7439928601.798 + 8641000 + 2921662715 + 259586052  
 = 10629818368,7 ID

▪ **Total liabilities as of 12/31/2018 = Cash Accounts Payable + Creditors**  
 = 7390435488,208 + 126049468  
 = 7516484956,62 ID

So, net assets as at 1/1/2019 = 10629818368.7 - 7516484956.62 ID

## List ( 2 )

College of Administration and Economics / University of Baghdad

Morning study activity

The statement of current operations that transferred according to the unified accounting system as of 12/31/2019

| Account names                                | No. Accounting Manual | Amounts       |
|--|-----------------------|---------------|
| Current revenue activity                     | 4                     | -             |
| Revenue from service activity                | 43                    | 349219383     |
| Total of Current revenue activity            |                       | 349219383     |
| Deduct: the expenses of the current activity | 3                     | -             |
| Salaries and wages                           | 31                    | (10803384988) |
| Commodity expenses                           | 32                    | (2610000)     |
| Service expenses                             | 33                    | (87200464)    |
| Total current activity expenses              | -                     | 10893195452   |
| Surplus (deficit) of current activity        |                       | (10543976069) |
| Added: Revenues outside of current activity  | -                     | -             |
| Transferred revenue                          | 48                    | 10643587516   |
| Deduct: expenses outside a current activity  | -                     | -             |
| Other expenses                               | 39                    | (7650000)     |
| Increase/decrease in revenues over expenses  | -                     | 91961447      |

Second stage: compiling information between the various accounting systems in aggregate financial statements according to the proposed models:

## List ( 2 )

College of Administration and Economics / University of Baghdad

The aggregate statement of financial position as of 12/31/2019

| Account names                 | Coding                |                |            | Total         |               |
|-------------------------------|-----------------------|----------------|------------|---------------|---------------|
|                               | No. Accounting Manual | Activities     |            |               |               |
|                               |                       | 1              | 2          | 3             |               |
| Assets                        | 1                     | -              | -          | -             | -             |
| fixed assets                  | 11                    | 29807603762    | 0          | 209997000     | 30017600762   |
| Projects under implementation | 12                    | 0              | 0          | 1290000       | 1290000       |
| Inventory                     | 13                    | 0              | 0          | 0             | 0             |
| Paid Loans                    | 14                    | 0              | 0          | 0             | 0             |
| Financial investments         | 15                    | 0              | 0          | 0             | 0             |
| Debtors                       | 16                    | 4031640221     | 355215365  | 310122625     | 469697821     |
| Cash                          | 18                    | 7562275671.388 | 2794710346 | 1506568025.22 | 11863554042.5 |
| Debit matching accounts       | 19                    | 0              | 0          | 0             | 0             |
| Total                         | -                     | 41401519654.3  | 3149925711 | 202797650.22  | 46579423015.5 |
| Equity and liabilities        | 2                     | -              | -          | -             | -             |

|                               |    |               |            |               |               |
|-------------------------------|----|---------------|------------|---------------|---------------|
| Net assets as at 1/1          | 21 | 33785893206.5 | 1052562050 | 749413696.422 | 35587868952.9 |
| Reserve                       | 22 | 0             | 0          | 78049500      | 78049500      |
| Allocations                   | 23 | 0             | 0          | 32516997      | 32516997      |
| Loans received                | 24 | 0             | 0          | 0             | 0             |
| Creditor banks                | 25 | 0             | 0          | 0             | 0             |
| Creditors                     | 26 | 7523665000.79 | 1675515911 | 7466852.75    | 9206647764.54 |
| Account of current operations | 28 | 91961447      | 421847750  | 1160530604.05 | 1674339801.05 |
| Credit matching accounts      | 29 | 0             | 0          | 0             | 0             |
| Total                         | -  | 41401519654,3 | 3149925711 | 202797650.22  | 46579423015.5 |

\*Reference: prepared by the researchers.

### List ( 3 )

#### College of Administration and Economics / University of Baghdad The aggregate statement of current operations as of 12/31/2019

| Account names                          | Coding                |               |              |               | Total         |
|--|-----------------------|---------------|--------------|---------------|---------------|
|  | No. Accounting Manual | Activities    |              |               |               |
|  |                       | 1             | 2            | 3             |               |
| Current revenue activity               | 4                     | -             | -            | -             | -             |
| Revenue from commodity activity        | 41                    | 0             | 0            | 0             | 0             |
| Revenue from the business activity     | 42                    | 0             | 0            | 0             | 0             |
| Revenue from service activity          | 43                    | 349219383     | 1659765000   | 1517116725.05 | 3526101108    |
| Operating revenue for others           | 44                    | 0             | 0            | 0             | 0             |
| cost of locally manufactured materials | 45                    | 0             | 0            | 0             | 0             |
| Benefits and land rents payable        | 46                    | 0             | 0            | 0             | 0             |
| Grant                                  | 47                    | 0             | 0            | 0             | 0             |
| Total revenues of current activity     | -                     | 349219383     | 1659765000   | 1517116725.05 | 3526101108    |
| Deduct: current activity expenses      | 3                     | -             | -            | -             | -             |
| Salaries and wages                     | 31                    | (10803384988) | (1163642215) | (256742007)   | (12223769210) |
| Commodity expenses                     | 32                    | (2610000)     | (6955289)    | (20308893)    | (29874182)    |
| Service expenses                       | 33                    | (87200464)    | (67319746)   | (29928846)    | (18449056)    |
| Contracting and services               | 34                    | 0             | 0            | 0             | 0             |

|   |    |               |              |             |                |
|---|----|---------------|--------------|-------------|----------------|
| Purchases of goods and lands for sale       | 35 | 0             | 0            | 0           | 0              |
| Interest expenses and land rental           | 36 | 0             | 0            | 0           | 0              |
| Depreciation                                | 37 | 0             | 0            | (49606375)  | (49606375)     |
| Total of current                            | -  | (10893195452) | (1237917250) | (356586121) | (124877698823) |
| Surplus (deficit) of current activity       | -  | (10543976069) | 421847750    | 1160530604  | (1212635423)   |
| Added: Revenues outside of current activity | -  | -             | -            | -           | -              |
| Transferred revenue                         | 48 | 10643587516   | -            | -           | 10643587516    |
| Other revenues                              | 49 | 0             | 0            | 0           | 0              |
| Deduct: expenses outside a current activity | -  | -             | -            | -           | -              |
| Transfer expenses                           | 38 | 0             | 0            | 0           | 0              |
| Other expenses                              | 39 | (7650000)     | 0            | 0           | (7650000)      |
| Increase/decrease in revenues over expenses | -  | 91961447      | 421847750    | 1160530604  | 1674339801     |

\*Reference: prepared by the researchers.

After applying the practical axis of the research, the research hypothesis was proven, which states: (The possibility of making a process of converting accounting information from the government accounting system to the unified accounting system and then aggregation those systems, based on generally accepted accounting principles.)

#### **4 . Conclusions and recommendations**

##### **4 . 1 : Conclusions**

Through the previous review of the theoretical and practical axes of this research, the researcher reached a set of conclusions represented by the following:

1.The unified accounting system, as an accounting system applied in government units, is based on international accounting standards through accounting principles and assumptions. Thus it is considered a Proposal model for aggregate accounting information between the differentiated accounting systems in government business units.

2.One of the essential characteristics of the accounting information is the Faithful representation characteristic, which represents that the accounting information must represent all the economic events that the unit went through during the financial period in a comprehensive, integrated and uncompromised manner, as this feature is considered one of the fundamental pillars of the proposed model.

3.The process of aggregate accounting information does not lead to eliminating the personality of the collection systems. Instead, it is a comprehensive presentation of the subsystems at the level of the economic unit and then presenting them as one comprehensive and integrated system.

4.The process of aggregate accounting information leads to a change in the form of accounting information from one form to another and leads to information of high quality and usefulness in decision-making.

5.The aggregate financial position list provided a comprehensive view of the real financial position of the economic unit after it was dispersed.

6.The aggregate income statement provided missing accounting information, which is the aggregate net income, which gave a more comprehensive view of the performance of the economic unit's activities.

#### **4 . 2 : Recommendations**

To implement and develop the proposed model in economic units that apply differentiated accounting systems, the researchers recommend the following recommendations :

1.It was issuing instructions by government agencies to obliging economic units that apply differentiated accounting systems to prepare their financial reports according to the proposed model.

2.Training and qualification of accountants in governmental economic units that apply accounting systems to work on the proposed model.

3.Trial operation of the proposed model for at least one year and its operation alongside the old system to verify the correct implementation.

4.We are presenting aggregate accounting information in economic units that apply differentiated accounting systems by international financial reporting standards.

5.It is adapting accounting practices in economic units that follow differentiated accounting systems by international accounting standards.

6.Aggregation of accounting information within the framework of the differentiated economic units and at the state level as a whole, and in a manner that includes all state-oriented and non-profit institutions.

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## تجميع المعلومات المحاسبية بين الانظمة المحاسبية المتباينة (دراسة حالة)

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### مستخلص البحث :

الهدف من البحث هو تقديم نموذج نظام محاسبي مقترح لتحويل وتجميع المعلومات المحاسبية في إطار النظم المحاسبية المتباينة ، وتتكون منهجية البحث من : مشكلة البحث هي وجود أنظمة محاسبية متباينة ومشتتة تعمل ضمن الوحدات الاقتصادية الحكومية وتسعى في نفس الوقت إلى تحقيق رؤية وأهداف موحدة للمنظمة ، وفرضية البحث الرئيسية هي إمكانية إجراء عملية تحويل المعلومات المحاسبية من النظام المحاسبي الحكومي إلى النظام المحاسبي الموحد ، ومن ثم التجميع بين تلك الانظمة . تم إجراء البحث في كلية الإدارة والاقتصاد / جامعة بغداد ، ويمثل عينة من مجتمع الوحدات الاقتصادية الحكومية التي تطبق أنظمة محاسبية متباينة . وتمثل أسلوب البحث بتبني المنهج الوصفي في دراسة المشكلة ثم تشخيص نقاط الضعف في المعلومات المحاسبية في إطار النظم المحاسبية المختلفة. وخلص البحث إلى أهم الاستنتاجات ، وهي أن خاصية التمثيل الصادق ، ونظرية النظم وفق الفكر المحاسبي ، تتلاقى جميعها نحو التجميع في الممارسات المحاسبية ، وطرق العرض والإفصاح عن المعلومات المحاسبية ، أما بالنسبة لأهم التوصيات البحثية وهي اصدار تعليمات من السلطات الرقابية الحكومية بإلزام الوحدات الاقتصادية التي تطبق أنظمة محاسبية متباينة باعداد تقاريرها المالية وفق الانموذج المقترح.

**المصطلحات الرئيسية للبحث:** المعلومات المحاسبية التجميعية ، الانظمة المحاسبية المتباينة ، نظرية النظم ، النظام المحاسبي التجميعي الموحد ، قائمة المركز المالي التجميعية ، قائمة العمليات الجارية التجميعية