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## The effect of the electronic accounting information system on supporting the opinion of the internal auditor in the reliability of financial information (field study University of Misan)

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### Abstract

This study aims to show the impact of applying the electronic accounting information system to support internal auditors' opinions for improving the effectiveness and efficiency of internal auditing to get the reliability of financial information. The research hypotheses were tested, and then, a form was distributed to all financial managers, department heads, accountants, and auditors working at the University of Misan, whose number is (30) individuals. The study concluded that applying the electronic accounting information system positively supports the internal auditor's opinion on financial information reliability. It will also increase the efficiency of the internal audit by providing the necessary information to make the right decisions at the right time. In addition to applying the accounting information system correctly, it facilitates the process of completing the internal audit with accuracy. The study recommended increasing reliance on

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electronic accounting information systems at Misan University to ensure the institution is provided with modern equipment and modern accounting programs periodically.

Keywords: electronic accounting information system, internal auditor, financial information.

### **The Importance of the Study**

In light of the technological development of electronic calculators, and using them in the development of information systems in corporations, different types of electronic accounting information systems appeared, which have had a crucial impact on these Institutions. Hence, the auditor needs to study and understand the types of electronic accounting information systems and the risks surrounding by, as well as the obstacles that work to reduce audit procedures necessary to audit the computerized accounting information systems; in addition, a study has an impact from the regulatory perspective on the Foundation and on the degree of clarity of data and information within the e-accounting information system of the Foundation, and the existence of distortions of relative importance and thereby increase the auditor's ability to achieve the objectives of the review process in the light of these variables.

### **The Objectives of the Study**

This study attempts to achieve the following objectives:

- 1- Statement of the importance of the role played by the electronic accounting information systems to assist in the

optimal use of Human Resources And technology and material.

- 2- Statement on the importance of the use of electronic accounting information systems to improve the effectiveness of the internal audit in the institutions of higher education (Iraqi universities).
- 3- the extent of the application of electronic accounting information systems in Iraqi universities.
- 4- The extent of management support for the implementation of electronic accounting information systems in Iraqi universities.
- 5- the extent of the presence of qualified cadres and efficiency for the application of this system.

### **Problem of the Study**

This study seeks to identify the impact of the application or the role of electronic accounting information systems to increase the reliability of accounting information for internal auditors in institutions of higher education (Iraqi universities), Therefore, this study will answer the following questions:

- 1- Is there any effect of the application of accounting information systems to improve the effectiveness of the internal audit at Misan University?
- 2- Are there any characteristics of the impact of information produced by accounting information systems on the efficiency of the internal audit?

## **II. LITERATURE REVIEW**

Sajady, H., Dastgir, M., & Nejad, H. H. (2008). Evaluation of the Effectiveness of Accounting Information Systems. Analyzed the effectiveness of accounting information systems of finance managers of listed companies at Tehran Stock Exchanges. According to results, AIS could lead to better decision-making by managers, more effective internal control systems, improvement of the quality of financial reports, and enabling the financial transaction process. Almaliki et al. (2019) is one of the first who develop a conceptual model to clarify the relationship between AIS characteristics and IAE with experience as a moderator.

Mndzebele, N. (2013). The Usage of Accounting Information Systems for Effective Internal Controls in the Hotels. Examined the importance of accounting information systems for internal controls in hotels. A quantitative methodology was implemented in the study. The study revealed that AIS has a positive effect on internal controls. Thanks to effective internal controls, hotels were able to reach their goals.

Sambasivan, Y., & Assefa, K. B. (2013). Evaluating the Design of Accounting Information System and its Implementation in Ethiopian Manufacturing Industries. Examined the impact of accounting information systems on Ethiopian Manufacturing Industries. According to their survey with professionals, accounting information systems enrich the quality of financial reports. Also, accounting information systems are affected by the system design and lead to more effective internal control system.

Alsharayri, M. (2012). Evaluating the Performance of Accounting Information Systems in Jordanian Private Hospitals. Analyzed the accounting information systems performance used in the Jordanian private hospitals. It was found that the existence of

modern equipment contributes positively to accounting information systems' performance and the skills of human staff are important for using effective accounting information systems within organizations.

Neogy, T. K. (2014). Evaluation of Efficiency of Accounting Information Systems: evaluated to efficiency of accounting information systems of the selected telecommunication companies in Bangladesh. According to a survey of professionals, AIS can help make effective decision-making and is necessary for decision-making in every functional area of organizations and businesses.

A most important characteristic of my study it will deal with the application of electronic accounting information systems, to increase the reliability of accounting information for internal auditors working in the Iraqi higher education institutions (Iraqi universities), which is the sector of the most important sectors.

The study model: The study model of the three main variables consists, of namely:

independent variable

Electronic accounting information system

Mediator variable

Internal auditor

dependent variable

Reliability financial information

Type of study: This study is a descriptive and analytical study of the reality of the use of electronic accounting information systems in higher education institutions (Iraqi universities) by identifying the views of managers and internal auditors in those institutions.

## **RESEARCH METHODOLOGY**

The researcher will address a detailed description of the method and procedures that will be adopted by the study, which includes a detailed description of the methodology of the study and its society and appointed, The instruments used in data collection, and clarify the statistical methods that will be used in the data analysis and extract the results. This study uses a questionnaire survey to study the effect of the electronic accounting information system to support the opinion of the internal auditor on the reliability of financial information through their dealings with such information at Misan University.

Study Approach: To achieve the objectives of the study, and to answer the research questions, the descriptive approach was used Analytical, and this is what the nature of the study requires, data collection has been based on several references and research, And the studies that dealt with the literature on the subject, in addition to using the questionnaire method as one of the study tools for collecting various studies Information and data related to an objective topic.

Study population: The study population consists of all financial managers, department heads, accountants, and auditors working at the University of Misan.

Study tool: The questionnaire was used as a basic research tool for collecting data, and it included several questions that were obtained through previous studies, and the questionnaire was divided into two parts as follows:

- The first part: Includes personal information about the members of the studied sample.

- The second part: It includes three main axes as follows:

- A. It is related to the accounting information system at Misan University, which are questions from (1-10).

- B. Relates to the relationship of the internal audit function in light of the accounting information systems These are the questions from (11-19).

- C. It relates to the effect of the electronic accounting information system to support the opinion of the internal auditor on the reliability of financial information, which are questions from (20-30).

The statistical methods used: After completing the retrieval of the distributed forms, the researcher used the statistical analysis program (SPSS) to analyze the data it studied.

To obtain more accurate results, the most important statistical tools used in this study were:

Cronbach's alpha coefficient to measure the stability of the study tool-

- The arithmetic mean and standard deviation to find out the degree of agreement of the studied sample at the University of Misan on the impact of accounting information systems on the effectiveness of internal auditing.

A- The stability of the study tool: The validity and reliability of the study tool was confirmed by using Cronbach's alpha coefficient method, and the most important findings were summarized in the following table:

Table No. (1) Cronbach's alpha coefficient test result

Cronbach's alpha coefficient	Statement
٠,٨٦٠	All questionnaire samples

Through the above table, we notice that the value of the stability coefficient for all the questions of the questionnaire amounted to (0.860), which is a value that indicates a high degree of stability and is greater than the minimum (0.6), and this indicates that the tool is stable and can be applied.

Hypothesis testing and results analysis: Through this part, we are trying to present and analyze the field data collected through the questionnaire, to ascertain the validity or falsity of the previously identified hypotheses.

Description of the study sample: The sample is distributed according to demographic variables as follows:

Table No.(2) Distribution of sample items according to demographic variables

The ratio%	Number (frequency(	categories	Element
62.5%	١٩	male	Gender
37.5%	١١	female	
9.37%	٢	less than 30	the age
62.5%	١٩	From 30 to 40	



28.12%	٩	More than 40	
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6.25%	٢	institute	Qualification
62. 5%	١٨	Bachelor	
18.25%	٦	Masters	
13%	٤	PhD	

9.37%	٣	Less than 5 years	Professional Experience
25%	٧	5-10	
65.62%	٢٠	More than 10 years	

It is clear from the above table that the majority of the respondents represent males, i.e. 62.5% While the percentage of females reached 37.5%. As for age, we find that the majority of the sample studied ranged between the ages of 30-40 years, or 62.5%, followed by the age group over 40 years, which accounted for 28.12%, and in the last those under 30 years of age. Year by 9.37%, As for the academic degree, most of the study sample are holders of a Bachelor's degree 63.4%, followed by holders of a master's or master's degree holders of baccalaureate degrees by 25.34% and 0.34%, respectively. The integrity of the study results, The results obtained through the above table also revealed that the majority of the study sample had more than 10 years of experience at a rate of 65.62%, followed by the category whose years of experience ranged from 5-10 years at a rate of 25%, finally the category whose experience was less than 5 years at a

rate of 9.37%, which indicates that the respondents have long practical experience, which gives the study more objectivity.

Hypothesis testing: To test the hypotheses of the study, arithmetic means and standard deviations were calculated. And the general trend and the five-point Likert scale were relied upon to measure the respondents' answers, and this scale was coded as follows:

Table No. (3): Five-point Likert scale

Strongly Agree	Agree	neutral (medium)	disagree	Strongly Disagree	Category
١	٢	٣	٤	٥	Class
4.5-5.00	3.50-4.2	2.50-3.90	1.90-2.40	1.00-1.80	weighted average

First hypothesis test: 1- Is there any effect of the application of accounting information systems to improve the effectiveness of the internal audit at Misan University?

Table No. (4): Arithmetic means and standard deviations for the first hypothesis.

Phrase	average Arithmetic	general deviation	Direction general	Importance
1-Accounting information systems contributes to information technology In preparing reports promptly.	4.31	0.58	very high	٥
2-The use of the accounting information system helps the internal auditor Know the extent to which applicable principles and laws are adhered to.	4.31	0.58	very high	٥
3-The information produced by the accounting information system is useful The internal auditor detects deviations and errors, analyzes their causes, and treats them.	4.40	0.70	very high	٦
4-The use of an accounting information system is an effective tool for improving Execute the internal audit mission efficiently.	4.37	0.46	very high	٣
5-The use of the accounting information system helps the	4.34	0.68	very high	٤

internal auditor in Follow up and control many operations.				
6-The use of the accounting information system helps the internal auditor to shorten the time and effort spent on the internal control process.	4.4	0.70	very high	٢
7-Accounting information system provides comparable information Which benefits the internal audit process.	4.34	0.64	very high	٤
8-The accounting information system in light of information technology contributes to the development and development of the internal auditor's performance.	4.56	0.65	very high	١
9-The internal auditor's report is prepared under the accounting information system More efficient compared to traditional methods.	4.31	0.46	very high	٥
The overall average of the arithmetic mean and standard deviation	4.38	0.63	very high	

Table (4) shows that the field items were very high, as the arithmetic mean of the items ranged between (4.31 and 4.6).

In the first rank came question No. (8), with an arithmetic mean (4.56) and a standard deviation (0.65), and came in the second rank, respectively, question No. (3) and question No. (6), with an arithmetic mean (4.4) and a standard deviation (0.70). The third rank was question No. (4), with an arithmetic mean of (4.37) and a standard deviation of (0.64). In the fourth rank, respectively, was question No. (5), with an arithmetic mean of (4.37) and a standard deviation of (0.64). And came in the fourth rank, respectively, question No. (5) and question No. (7), with an arithmetic mean (4.37) and a standard deviation, respectively, (0.64, 0.68), and it came in the fifth rank, respectively. Question No. (1) Question No. (2) and Paragraph No. (9) with an arithmetic mean of (4.31) and a standard deviation, respectively (0.46, 0.58).

Second Hypothesis Test: Are there any characteristics of the impact of information produced by accounting information systems on the efficiency of the internal audit?

Phrase	average Arithmetic	general deviation	direction general	Importance
1-The internal audit department in your organization is linked organizationally to the highest administrative level in the organization.	4.37	0.57	very high	1
2-The internal auditor in your	4.25	0.60	very high	2

organization can perform its tasks, and communicate its findings without Intervention from any administrative body.				
3-The internal auditor in your organization does not engage in any activity or any relationship that prejudices its objectivity and the interests of the institution.	4.20	0.41	very high	4
4-The internal auditor in your organization refrains from Evaluation of works previously responsible for their implementation.	3.62	0.92	High	◦
5-The internal auditor in your organization discloses to the concerned authorities (senior management) any threat to his independence.	3.83	0.76	High	4
6-Your organization's internal auditor has access to the appropriate records and people To perform his duties without any hindrance.	4.16	0.70	High	2
7- The internal auditor of your organization makes sure that there is a match between what	3.91	0.65	high	۲

is in the accounting books and what happened.				
The overall average of the arithmetic mean and standard deviation	3.90	0.52	High	

We note from the previous table that the trends of the study sample are positive towards the relevant paragraphs. The extent to which the quality of internal auditing contributes to achieving the quality of accounting information at the University of Misan, where the general arithmetic average was 3.90, an average that falls within the fourth category of the five-point Likert scale (3.40 - 4.19), which is the category that indicates an acceptable option.

In general, it has been shown by analyzing the previous paragraphs that the electronic accounting information system is an effective and important tool and means in improving the effectiveness of internal auditing through the preparation of periodic follow-up reports, which in turn help in achieving effectiveness. The internal audit process, as well as by providing the necessary information promptly that is characterized by comparability. Which facilitates the process of carrying out the internal audit and increases its accuracy to take appropriate decisions. We also conclude, through our study of the respondents' answers, that the University of Misan focuses on ensuring that there is an integration between the elements of information systems and internal control procedures, by focusing on the efficiency of workers and their awareness and understanding of all policies of accounting information systems.

## **Conclusion:**

This study sought to identify the effect of applying the electronic accounting information system on improving the effectiveness and efficiency of auditing application on a sample of auditors and accountants at the University of Misan, and through the above, a set of results were reached, based on Accordingly, a set of recommendations were presented:

Findings: side Theoretical and applied, for the subject of the study, a set of results was reached, which is considered as a test of the previously established hypotheses, and among the results reached are the following:

- The electronic accounting information system provides the university with important, accurate, and effective information.
- The internal audit function plays the role of a guide and a warning because it diagnoses and evaluates deviations and errors and gives corrective solutions and suggestions, which ensures that the university achieves its goals in the best way.
- The internal audit function ensures the good application of the internal control system as it works on developing, improving, and increasing it its effectiveness and efficiency.
- The application of the electronic accounting information system provides the necessary and timely information, which increases the effectiveness and accuracy of the internal audit function.
- The electronic accounting information system contributes to achieving the competitive advantage of the university through the accuracy and quality of accounting information, reducing time, and reducing the cost of the study sample. 4.23), which is the Average falls within the fifth category of the five-point Likert scale, which is



the category that indicates a very high score That confirms the satisfaction of the sample members studied, and the standard deviation reached (0.72), which indicates the convergence of the opinions of the sample and the validity of the first hypothesis.

- The trends of the study sample are positive about the impact of the internal audit function on the efficiency of the internal control system in the light of electronic accounting information systems, as the total computational average was (4.12), which is within the range of

The fourth category of the five-point Likert scale, the category indicating the degree of high, which confirms the satisfaction of the majority

The studied sample and the standard deviation was (4.38), which indicates the convergence of the sample's opinions and the validity of the hypothesis second.

### **Recommendations:**

From the above, the researcher recommends the following:

-Increasing reliance on the application of electronic accounting information systems at the University of Misan, as it is an important tool to support the administration with the necessary information about the deviations that exist through the reports of the internal auditor, which helps to take appropriate decisions to correct these deviations promptly.

-Work to follow up on technical developments and provide the University of Misan with modern equipment and modern accounting programs periodically.

-Increasing reliance on the application of the electronic accounting information system, as it increases the effectiveness and efficiency of internal auditing.

Appointing qualified employees to carry out the internal audit tasks to increase the effectiveness of the internal control system;

-Work to increase interest in the internal audit function and activate its role due to its positive impact.

-Developing the capabilities of decision-makers at the University of Misan and training them on how to deal with new developments.

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