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Accounting for Innovation: The Intersection of Technology and Tradition in KRG

Rafiq Faraj mahmood [1]

[1] *Accounting Department, Halabja Technical Institute, Sulaimani Polytechnic University, Halabja, IRAQ*

rafiq.mahmood@spu.edu.iq [1]

Abstract: In this study, the adoption of accounting technology is studied at the University of Halabja in Iraq and its current state of adoption, its influence, and the accounting profession's attitudes towards accounting practice innovation. The results reveal that, despite all the improvements, the institution is still largely running manually based accounting due to technological, budgetary and human resource limitations. — Accounting specialists have hope for the future of accounting technology, such as improved productivity, accuracy and judgment. This research shows that training and support are important for technology adoption and solving technology adoption problems. The results are informative for accounting executives, lecturers and lawmakers who are looking to encourage accounting innovation and improved financial control in the universities. Results of the have effects studies for planning to how to increase accounting technology adoption, accounting education, and financial management at colleges and universities as a whole.

Keywords: Accounting, Innovation, Technological innovations, Halabja, Block chain, Financial Reporting, Management accounting, Cost accounting, KRG, Accounting practices in Iraq, Accounting innovations in the KRG.

المحاسبة من أجل الابتكار: تقاطع التكنولوجيا والتقليد في إقليم كردستان العراق

م. رفيق فرج محمود [١]

[١] قسم المحاسبة، المعهد التقني في حلبجة، الجامعة التقنية السليمانية، حلبجة، العراق

المستخلص: تتناول هذه الدراسة اعتماد التكنولوجيا المحاسبية في جامعة حلبجة في العراق، وتحلل الوضع الراهن لهذا الاعتماد، وتأثيره، ومواقف مهنة المحاسبة تجاه الابتكار في الممارسات المحاسبية. وتُظهر النتائج أنه، وعلى الرغم من التحسينات الحاصلة، لا تزال الجامعة تعتمد بدرجة كبيرة على النظام اليدوي في العمليات المحاسبية، وذلك بسبب القيود التكنولوجية والميزانية والموارد البشرية. يبدي المتخصصون في المحاسبة تفاؤلًا بشأن مستقبل التكنولوجيا المحاسبية، لما تحمله من إمكانات في تحسين الكفاءة والدقة وتعزيز القدرة على اتخاذ القرارات المهنية السليمة. وتؤكد هذه الدراسة على أن التدريب والدعم الفني يُعدّان عاملين حاسمين في نجاح تبني التكنولوجيا، ومعالجة التحديات المرتبطة بذلك. وتُعد النتائج ذات قيمة للمسؤولين التنفيذيين في المجال المحاسبي، وأعضاء هيئة التدريس، والمشرّعين، ممن يسعون إلى تعزيز الابتكار المحاسبي والرقابة المالية داخل الجامعات. كما تسهم هذه

النتائج في وضع خطط فعالة لتعزيز تبني التكنولوجيا المحاسبية، وتطوير التعليم المحاسبي، وتحسين الإدارة المالية في مؤسسات التعليم العالي بشكل عام.

الكلمات المفتاحية: المحاسبة، الابتكار، الابتكارات التكنولوجية، سلسلة الكتل (البلوك تشين)، التقارير المالية، المحاسبة الإدارية، محاسبة التكاليف.

Corresponding Author: E-mail: rafiq.mahmood@spu.edu.iq

Introduction

1st: overview

In recent times, accounting profession has been significantly transformed by the rapid technology change. With accounting technology increasing in usage, companies were able to automate financial processes, make better decisions based on the quality of data. Accounting software also enabled the live reporting of accounts, which makes mistakes less frequent and the transparency better. But the adoption of accounting technology in higher education was slow, especially in developing countries. It has been a long wait for adoption, and it is caused by all kinds of reasons such as a lack of money, low technical skills, and a fear of change. This left most universities still using manual accounting, leading to inefficiencies, errors and lower productivity. In this paper, the current state of accounting technology adoption, factors driving the adoption and the pro-innovation attitude of accounting professionals in accounting practices are addressed at the University of Halabja in Iraq. t with the goal of participation he literature about accounting innovation and technology adoption through the study of the experience of accounting professionals in the University of Halabja. It will offer valuable data regarding the Advantages and disadvantages of accounting technology in college and universities. The findings of the study will be of interest to accountants, professors and lawmakers trying to push accounting technology adoption in colleges and universities. The study results will also be used to determine how best to remove barriers to deploying new technologies and spawn innovation in accounting processes.

2nd: What is accounting?

Accounting is recording, describing, categorizing, and financial reporting organizational performance financial week a company (Weygandt, Kieso, & Kimmel, 2018). It involves the preparation of financial statements which convey for stakeholders' information about the performance and health of a business such as cash flow statement, income statement, balance sheet (Deegan, 2014).

1- Accounting can be divided into several branches:

A. According to (Weygandt et al 2018) Financial accounting is prepared by making accounts in the name of other people such as creditors and investors.
B. Accounting and Management is used to supply financial information to in-house users, including the executive and manager, to make decisions (Hansen & Mowen, 2017).
C. Cost accounting: is a branch that analyses and compares the costs of making goods and services (Horngren, Datar, & Rajan, 2015).

The main objectives of accounting:

A. **To offer financial data:** to stakeholders such as managers, lenders, investors, in order to make decisions (Deegan, 2014).
B. **Financial performance:** provide a report about the financial performance and performance health of a company (Weygandt et al., 2018).
C. **To lay a foundation for taxation:** to give the tax department the data it needs to calculate how much a company has to pay in taxes (James, 2017).

3- What is innovation:

In other words, innovation (Schumpeter 1934) it is the creationin new or better good, services, processes or business models that position you ahead of the competition and lead to growth. It is using new ideas, new equipment, new approaches to solve problems and provide value (Drucker, 1985).

types of innovation:

A. **Innovation in products:** creation of new or improved products, better performing, superior or feature-rich (Kotler & Keller, 2016).
B. **Process innovation:** creation of new or improved processes which reduce costs, increase productivity or enhance quality (Hammer & Champy, 1993).
C. **The creation:** of new or better services that provide new or better performance, quality, or experiences is called service innovation (Lovelock & Wirtz, 2011).
D. **Innovation in business models :**is the process of creating new or enhanced business models providing value propositions, cost models or new or enhanced revenue streams (Teece, 2010).

importance of innovation lies in its ability:

A. Drive growth: Innovation can increase income, market share, and competitiveness, as (Christensen ,1997) notes.
B. Become more efficient: Innovation leads to savings, higher output, and superior quality (Hammer & Champ y, 1993).
C. Improve the client experience: Innovation may lead to new or improved products, services, or experiences that meet changing consumer needs and preferences (Lovelock & Wirtz, 2011).

4- What is Accounting for Innovation?

Identifying, assessing and reporting on how innovation affects an organization's performance terms of non-financial and financial terms is called accounting for innovation (Lev, 2001). Innovation accounting is conducted using to measure the non -financial and the worthy to measure the success of innovation projects &decide whether or not to invest in innovation in the future (Kaplan & Norton, 1996).
Innovation accounting is a must for companies that are interested in using innovation to increase development and competitiveness (Christensen, 1997). Accounting for innovation helps companies identify new growth opportunities and better allocate resources by providing a method for tracking and evaluating innovation (Utterback, 1994).

5- Theoretical Framework

Several theoretical frameworks are employed in this study to examine the interactions between technology and traditional accounting practices with the Kurdistan Regional Government (KRG). Accounting theory, technical innovation theory and institutional theory are among them.

A. Institutional Theory

The norms, values and rules that constitute an organization’s institutional context influence it, institutional theory tells us (DiMaggio & Powell, 1983). We could use institution theory to account for the influence of KRG cultural, social and economic institutions on traditional accounting practices (Hama-Saeed, 2017). Islamic accounting principles, for example, which emphasize accountability, transparency and justice may influence the accounting processes of the KRG (Ali, 2019).

B. the theory of innovation Technological

Compatibility test ability benefit rates some of the factors that accordingly that shape new technologies adoption and dissemination according to the theory of technological innovation (Rogers, 2003). Accounting firms and organizations’ adoption and implementation of new

accounting technologies (cloud accounting, artificial intelligence) can perhaps be better considered in terms of the KRG with the aid of technological innovation theory (Kaplan & Norton, 1996).

C. Accounting Theory

Accounting theory offers a theoretical basis for accounting concepts and practices (financial and management accounting (Watts & Zimmerman, 1986). You could apply accounting theory to the way traditional accounting approaches are being used to track and communicate financial performance in the KRG and the way technology developments are changing those approaches (Lev, 2001).

6- Accounting for Innovation in the KRG

Modern technology aided the Kurdistan Regional Government (KRG) rapid economic development and development (Jawad, 2020). But the analysis about how technology could improve the standard accounting practice in the region would be needed, as the KRG's accounting process has been out of step with its economic growth (Ameen, 2019).

7- The Impact of Technological Innovations on Accounting Practices

Artificial intelligence (AI) and cloud accounting are two technology innovations that could completely change the accounting processes in KRG (Al-Saadi, 2020). Cloud accounting, for example, can simplify accounting processes and provide real-time financial reporting (Ismail, 2019). The AI can, on the other hand, offer accurate and real-time financial reporting and automate a number of accounting tasks (Hussein, 2020).

8- The Role of Accounting Professionals in Driving Innovation

In the KRG, accountants are important in helping encourage accounting processes to be innovative (Kerssens-van Drongelen, 2001). Not only should they guide and support companies in the implementation of new accounting practices, but they also have to adapt to new technologies and advances (Lev, 2001).

9- Old-school Accounting Methods in the KRG

The cultural, social and economic realities of the Kurdistan Regional Government (KRG) have dictated its own set of traditional accounting processes (Al-Khateeb, 2020).

A. Cash-Based Accounting

KRG operates by an older accounting approach called cash-based accounting where the accounting entries are recorded only when cash arrives or is paid (Hama-Saeed, 2017). Despite its simplicity and speed, there are disadvantages to this approach like it does not provide an in-depth analysis of the performance of a business (Kaplan & Norton, 1996).

B. Manual Record-Keeping

The KRG also uses manual record-keeping, which is a traditional accounting system where financial statements are physically accounted for in journals and ledgers (Ismail, 2019). It is a cumbersome and error-prone way to process money, but it provides a very high level of security and authority over payments (Watts & Zimmerman, 1986)

10- Technological Innovations in Accounting: Newer technologies such as virtual reality (VR), natural language processing (NLP) and predictive analytics have altered the face of accounting (Sultan, 2020). These have changed the way accounting operates and gives you more accuracy, efficiency and transparency (Abdullah, 2019).

A. Natural Language Processing (NLP)

This is a technical development that accountants can now analyze and understand huge amounts of unstructured data such as financial statements and agreements using something called natural

language processing (NLP) (Al-Mamory, 2020). With the help of NLP accountants can make smarter decisions using machine learning algorithms to identify patterns and trends (Baban, 2019).

B. Predictive Analytics

Another tech revolution that is transforming the accounting space is predictive analytics (Jafar, 2020). Predictive analytics — Predicts historical data and projects future financial results using statistical models and machine learning algorithms (Khoshnaw, 2019).

C. Virtual Reality (VR)

By using virtual reality (VR), accountants can now create dynamic and immersive financial models to better communicate and make decisions (Rashid, 2020). Financial experts can also recreate complex financial scenarios and better analyze using virtual reality (VR), which generates virtual worlds with computer simulations (Saeed, 2019).

11- Real-World Cases and Research Evidence.

As per the study of (Samararuji et al., 2022), during the time of COVID-19, cloud accounting in Thai SME improved financial controls and saved on costs. According to the same study, using cloud accounting for financial reporting helped KRG to improve the accuracy and efficiency of its financial reporting (Al-Saadi 2020).

A. Use of Robotic Process Automation (RPA)

According to (Kokina and Blanchette 2019), RPA in accounting system increased efficiency and financial reporting accuracy 1. The same way as (Kaya et al.2019) in a study RPA in accounting systems in Turkey lead to increased efficiency and lower cost.

B. Struggles Faced by Organizations in KRG

The report (Oyewo et al.2023) also reported that: Top-management support, low awareness/unknowledge and high implementation cost are the most common obstacles organizations in the KRG encounter in adopting management accounting innovations. In the same way, according to a (Al-Khateeb.2020), report, infrastructure, lack of trained staff and high implementation costs are the primary barriers for organizations in the KRG to use technology innovations in accounting practices.

3rd: introduction

It used a questionnaire to investigate how accounting innovation was seen, done and perceived at the University of Halabja. We had 21 subjects who took the test, including university staff in managers, accountants and auditors. This sample comprised people aged 36-40 (66.7%) with a lot of experience in accounting and auditing (42.9% with 11-15 years of experience). The survey covered subjects such as accounting software, stumbling blocks to new technologies, and the upsides of accounting innovation.

Research framework

The data was harvested by answering questions in close, and the responses were analyzed for patterns and clues. Those quantitative numbers were distilled by descriptive statistics, to show percentages and frequencies of groups, including education, experience and innovation attitudes. Data were presented as tables and graphs. dedicated to providing measurable data on technology use, perceived pain points and innovation assistance at the university. One special focus was on grasping how semi-automated accounting is (81.0%), and how heavily Excel is used (100.0%). Then we found that technical ignorance (42.9%) and money is an issue (23.8%). The advice to address these barriers was based on the answers about preferred training and tools with the demand for CLP platforms being high on the list (61.9%). They also asked if they would be interested in further interviews and almost half (47.6%) said they were, which suggests that the research offers

room for more qualitative analysis of the data. This mixed-methods design allows us to fully understand accounting innovation at the University of Halabja.

4th: General Information

1-University of Halabja
2-. Number of employees:636
3-Year of Establishment:2010
4-consists: of five colleges
5-Location: Halabja, Halabja Province, Iraq

Table (1) : Age

	20 - 25 yers	26 - 30 yers	31 - 35 yers	36 - 40 yers more
Totel	0.0%	4.8%	28.6%	66.7%
Totel	0	1	6	14

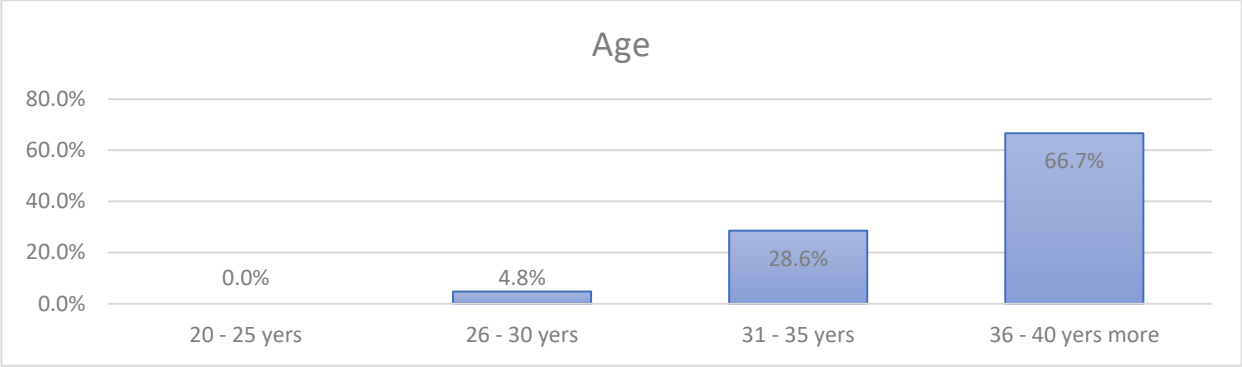

Figure (1) : As you can see in the table, majority of the people are 36-40 years old (66.7%), followed by 31-35 years old (28.6%). Only a small number of people are in the 26-3yeage bracket (4.8%), and no people are in the 20-25 years bracket.

Table (2): Gender

		Male	Female
Total	1	71%	29%
Total	2	0.71	0.29

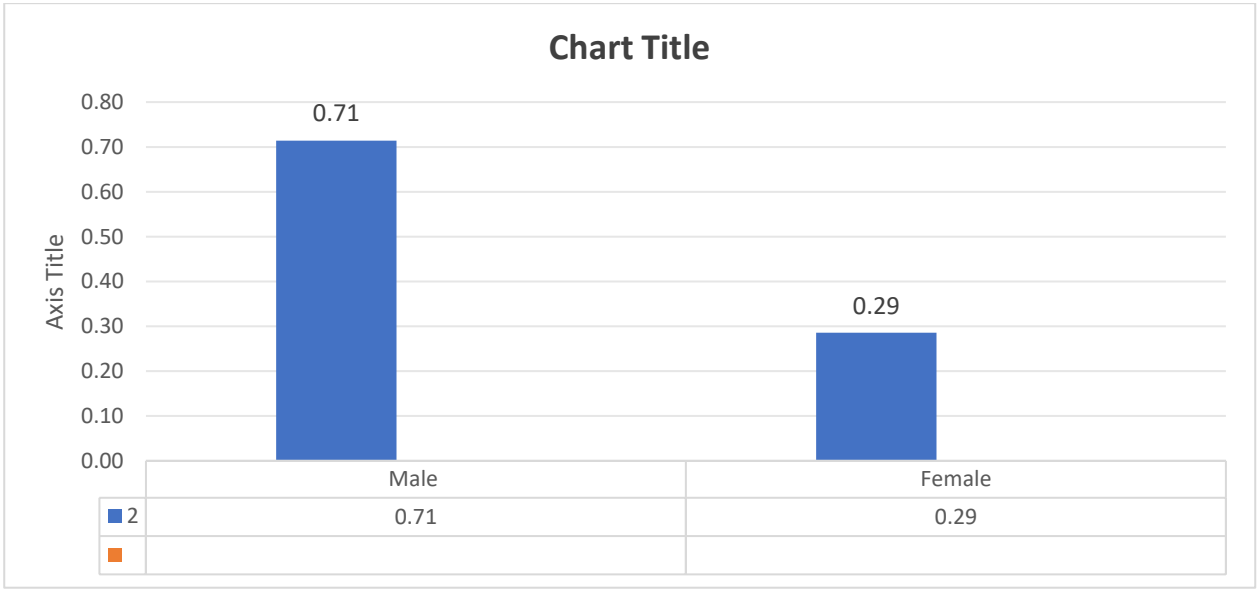

Figure (2): There is clearly a strong male presence in the sample, 71% male, and 29% female according to the table.

Table (3): Highest level of education

	High school or equivalent	Bachelor's degrete	Master's degree	Doctorate
Total	66.7%	33.3%	0.0%	0.0%
Total	0.67	0.33	0.00	0.00

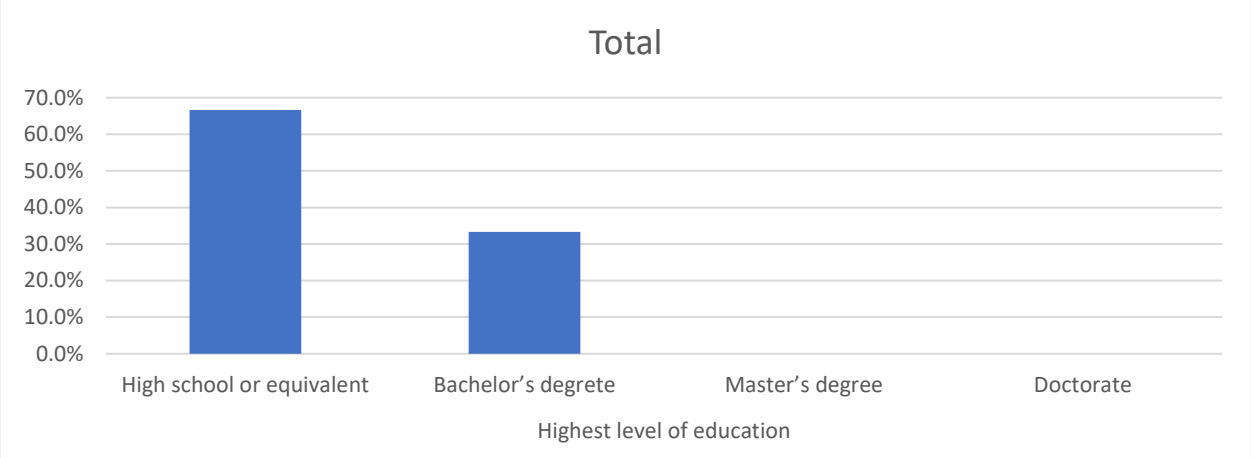

Figure (3): The highest education levels are 66.7% who graduated from high school or equivalent and 33.3% of them graduated from college. No one has a master's or a doctorate. This means most with elementary and some with high school, but no graduate level education.

Table (4): Your role in the university.

	Manager	Accountant	Head of Accounting	The auditor
TOTAL	19.0%	42.9%	14.3%	23.8%
TOTAL	0.19	0.43	0.14	0.24

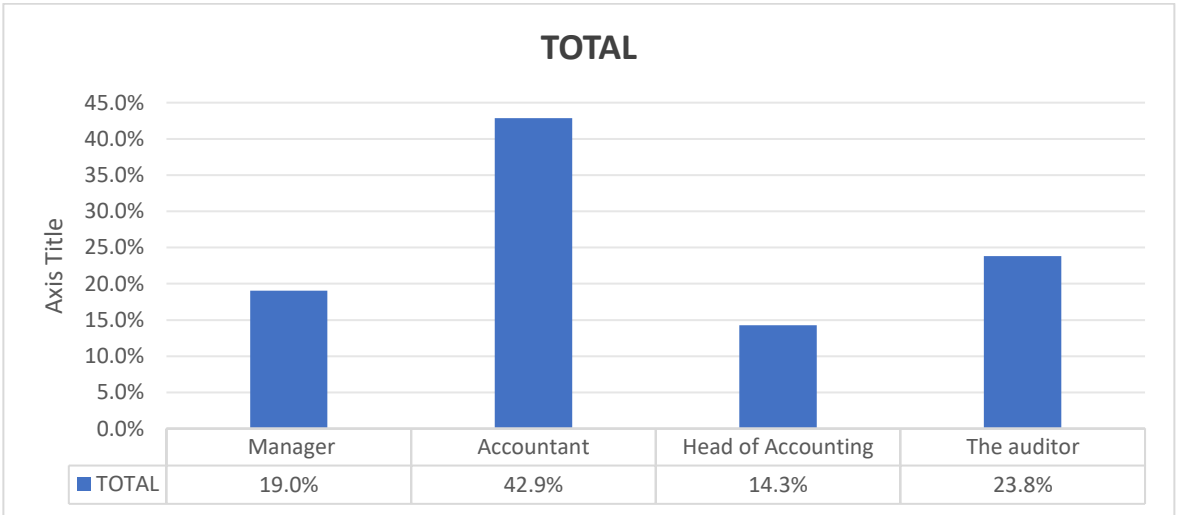

Figure (4): Table reveals that most of those surveyed are Accountants (42.9%), Managers (19.0%), and Heads of Accounting (14.3%). The presence of this means a strong number of financial specialists at the university. Insights: Accounting Orientation: The relatively high number of Accountants shows that accounting functions are critical for the functioning of the university. Leadership Functions: The presence of Managers and Heads of Accounting suggests an organized hierarchy and attention to financial control and oversight. Auditor Representation: A somewhat low number (23.8%), however, the presence of Auditors is a strong indicator of university's focus on financial accountability and regulatory compliance.

Table (5):do you have any experience in accounting /auditing?

	1-5 years	6-10 years	11-15 years	Age 16+ years
Total	9.5%	4.8%	42.9%	42.9%
Total	0.10	0.05	0.43	0.43

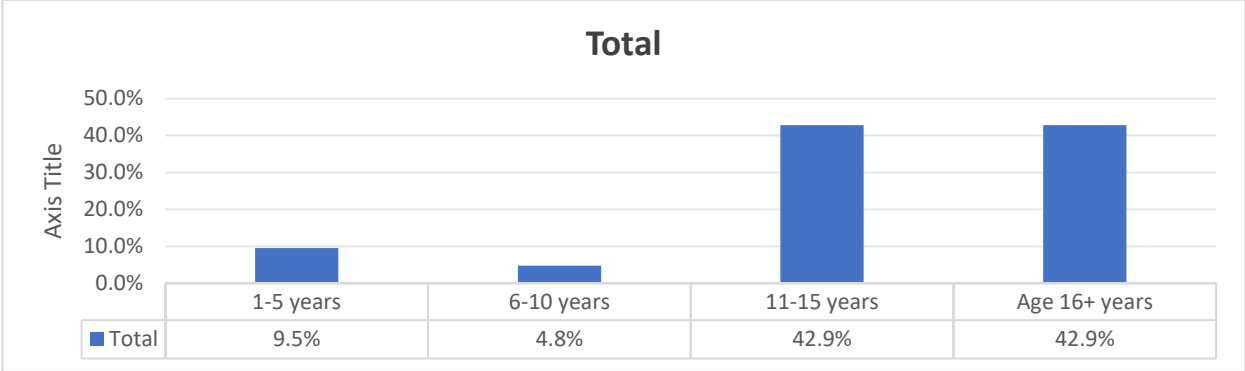

Figure (5): In the table, the majority of respondents are 11-15 years (42.9%) experienced accountant/auditor. That means the sample is mainly experienced people with deep accounting knowledge. Professionals With 10+ Years of Experience: The high percentage of those that answered with 11-15 years of experience indicates a very diverse sample of knowledge and expertise. This can be useful in getting a handle on what's working and what's not working in technology adoption and innovation in accounting.

Table (6) : Does your unvirsty currently use accounting software?

	YES	NO
Total	76.2%	19.0%
Total	0.76	0.19

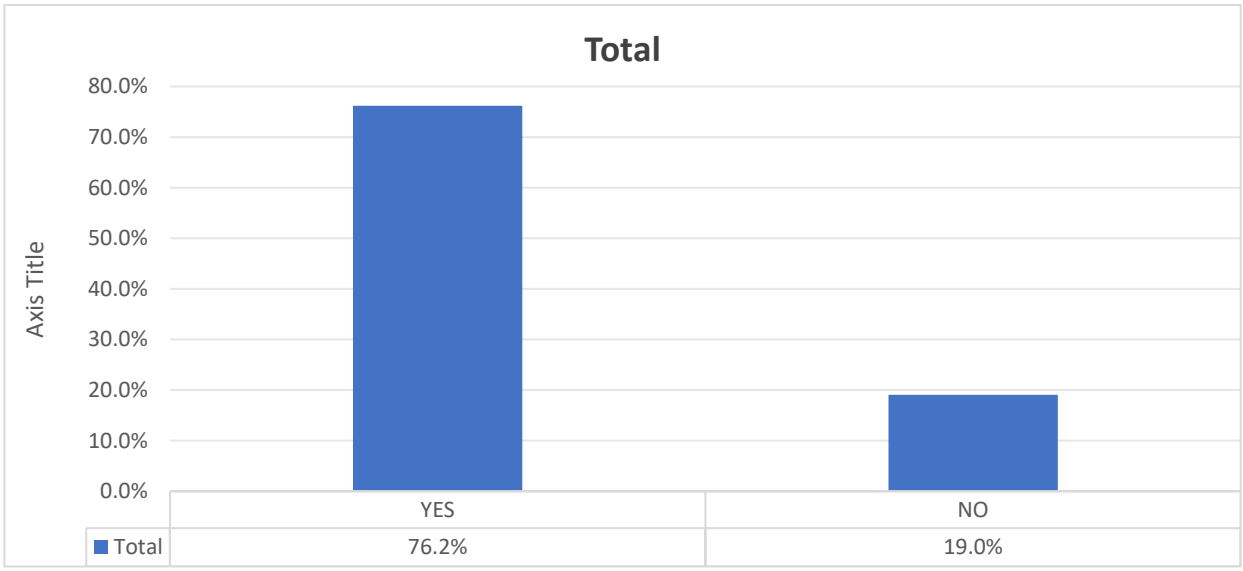

Figure (6): This table shows strong use of accounting software in Halabja University, 76.2% of respondents say they use accounting software. This suggests taking the initiative of using technology in accounting. But the other 19.0% who do not use accounting software is a space to be expanded and innovated on.

Table (7): which accounting software do you use?

	word	Excel	Access	other
Total	57.1%	100.0%	4.8%	0.0%
Total	0.57	1.00	0.05	0.00

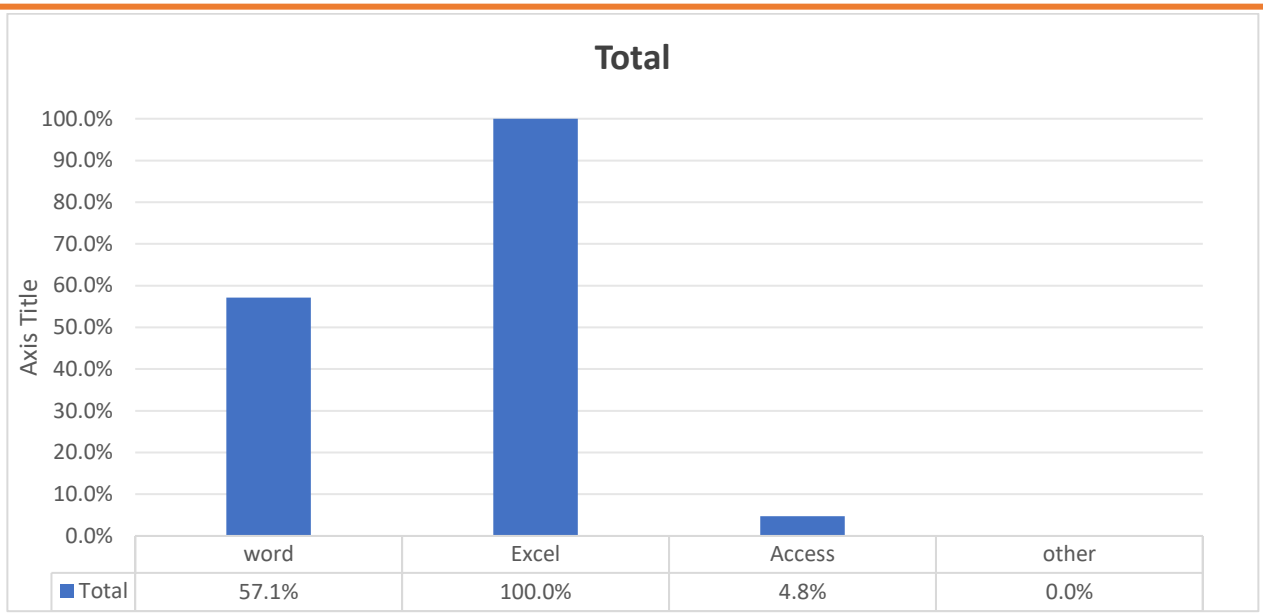

Figure (7): There is a strong favor for Excel (100.0%) and Word (57.1%) among accountants at Halabja University. That implies a dependency on legacy accounting software. Excel's plethora is not widely unknown but low Access use (4,8 per cent) and the lack of other accounting specific accounting software suggests there is room for technology adoption for accounting innovation to continue to evolve.

Table (8): which accounting method does your university very on most?

	n	manual accounting	semi - automated accounting	Fully automated accounting
TOTAL	1	19.0%	81.0%	0.0%
TOTAL	2	0.19	0.81	0.00

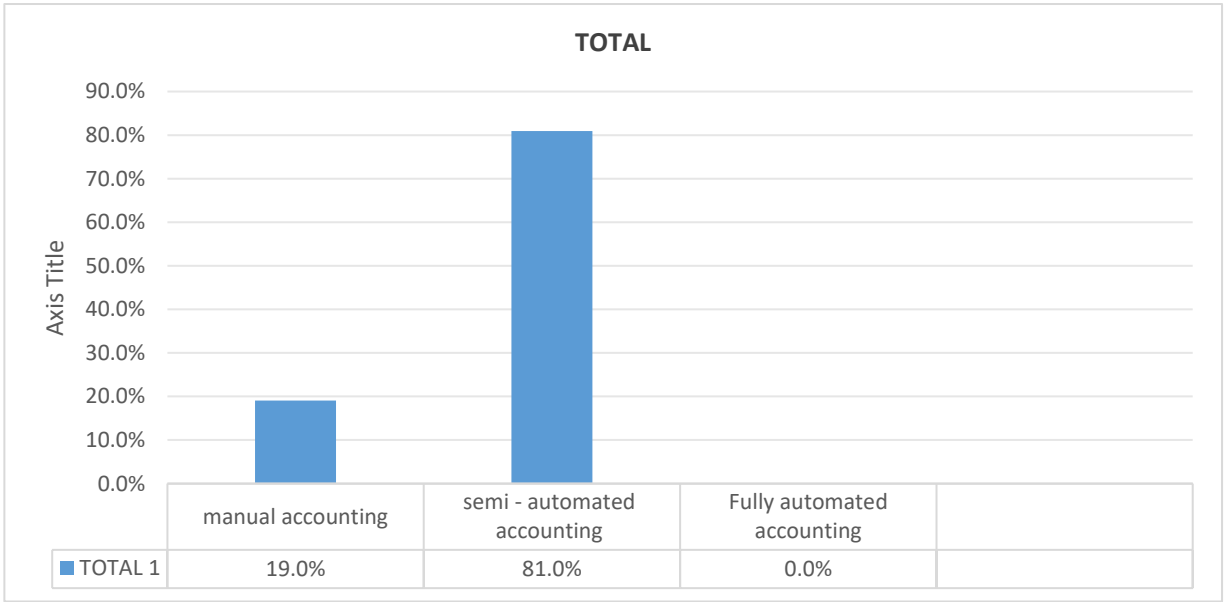

Figure (8): It is also clear from the table that the semi-automatic accounting system is heavily relied upon at Halabja University (81.0 %). This means an openness to technology but some accounting is still manual.

Table (9): Rank the following benefits of using accounting technology in order of importance (most = 1 important 4 = least important)

	n	Efficiency in Processes	Improved Data Accuracy	En banced reporting Capabilities	Cost Reduction
Total	1	14.3%	76.2%	0.0%	9.5%
Total	2	66.7%	19.0%	9.5%	4.8%
Total	3	19.0%	4.8%	4.8%	71.4%
Total	4	0.0%	0.0%	85.7%	14.3%

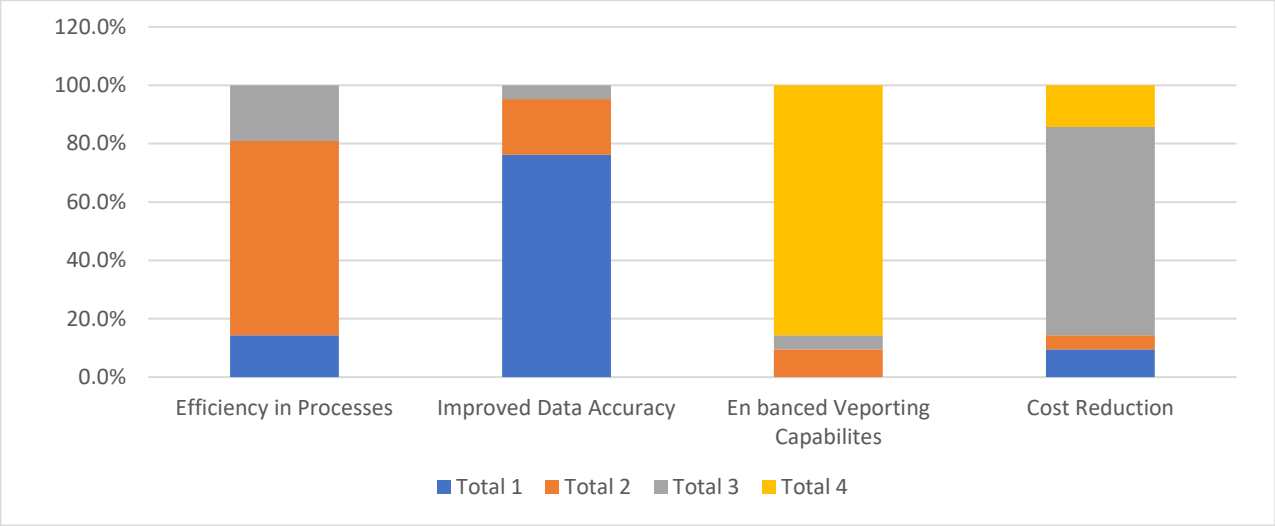

Figure (9) : The table explains that accounting specialists at Halabja University give the following advantages of accounting technology a higher importance: Improved Data Accuracy: This is the number one benefit given by a majority of accounting experts (76.2%). Automation: It's ranked second in importance (66.7% of respondents), and people want to get accounting workflows automated. Selling at a Lower Price: It's ranked third in importance (19.0% of respondents), and people want accounting technology to reduce the cost.

Accuracy and Efficiency: The increased focus on better data accuracy and processes efficiency suggests that accounting technology must improve data integrity and processes efficiency. This is done by installing accounting software that has good data validation and automation tools. Cost Reduction as a Factor: It's number three, but still very significant for the accounting experts. Analyzing and leveraging cost-effective accounting solutions can be an important driver of technology adoption and maximizing accounting performance. Efficient Reporting Features: Efficient reporting features ranked very low (9.5%) suggesting it is a valuable feature, but is not the primary driver of technology adoption for accounting staff at Halabja University.

Table (10): How often does your university upgrade or inverts in new accounting technologies?

	anniversary	Evevy2.3 years	Less	nevar
Total	33.3%	47.6%	19.0%	0.0%
Total	0.33	0.48	0.19	0.00

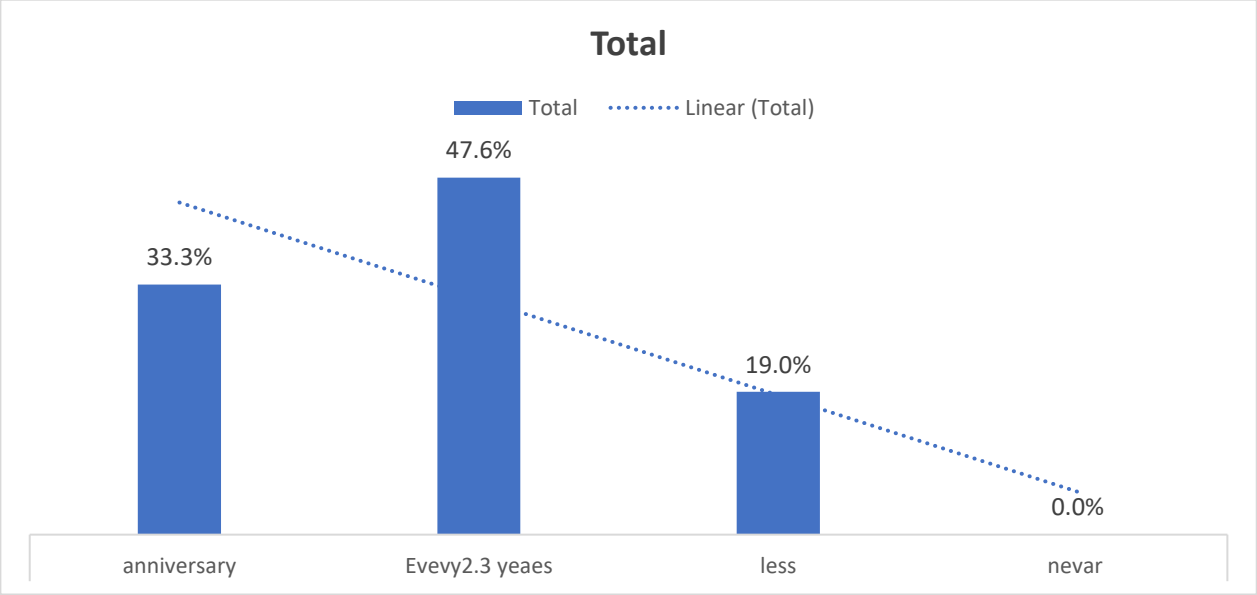

Figure (10) : From the table, we can see that Halabja University is very ambivalent about upgrading and investing in new accounting technology. Whereas 47.6% of respondents say upgrades/investments happen every 2-3 years (which is proactive), 33.3% say updates happen every year (maybe that's too many and unnecessarily disruptive). Further, 19.0% say that updates are less frequent and technology adoption should be accelerated. Analytics for Accounting for Innovation.

Table (11): Attitudes towards innovation in accounting Hiring an accounting technologist will improve your university's performance?

		Stvongly disagree	disagree	Neutval	Agree	strongly agree
total	1	0.0%	4.8%	19.0%	71.4%	4.8%
total	2	0.00	0.05	0.19	0.71	0.05

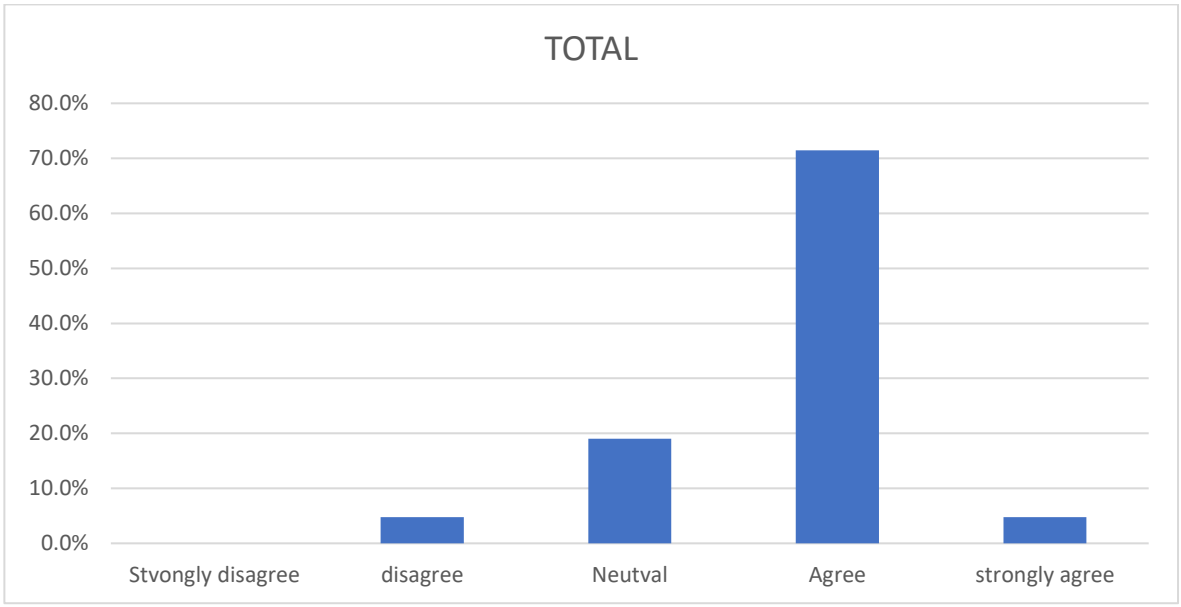

Figure (11): As you can see in the table, the vast majority (71.4%) of them feel that appointing an accounting technologist will lead to a better university. This indicates a lot of confidence in the importance of IT and innovation specialists in the accounting function.

Table (12): Attitudes towards innovation in accounting Hiring an accounting technologist will improve your university's performance?

	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
1	0.0%	28.6%	23.8%	47.6%	0.0%
2	0.00	0.29	0.24	0.48	0.00

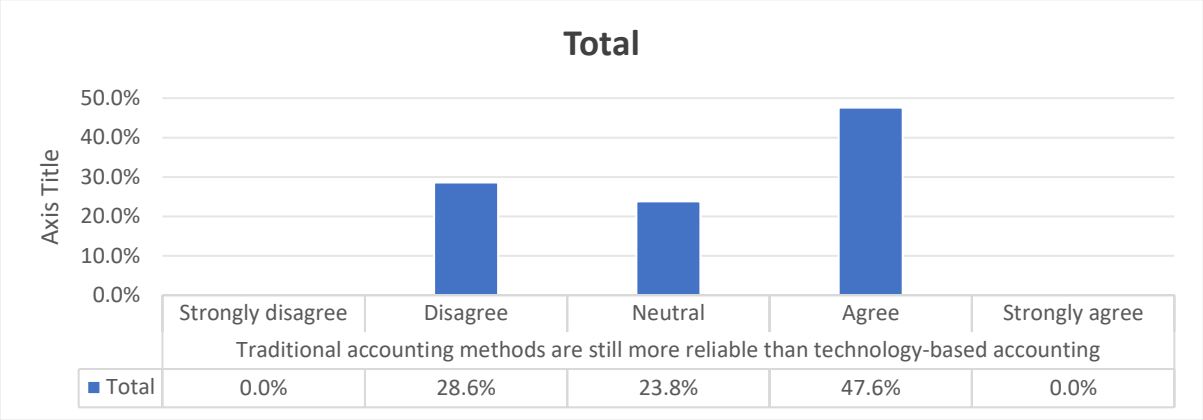

Figure (12): From the table it is evident that traditional accounting techniques are perceived as preferable among accountants at Halabja University. It is still more likely that old school accounting is better than technology-enabled accounting, according to a significant majority (47.6%). It means you have to take care of the concerns and trust tech-based accounting solutions.

Table (13): novation in accounting practices is essential for long-term competitiveness ?

	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
1	0.0%	0.0%	23.8%	61.9%	14.3%
2	0.00	0.00	0.24	0.62	0.14

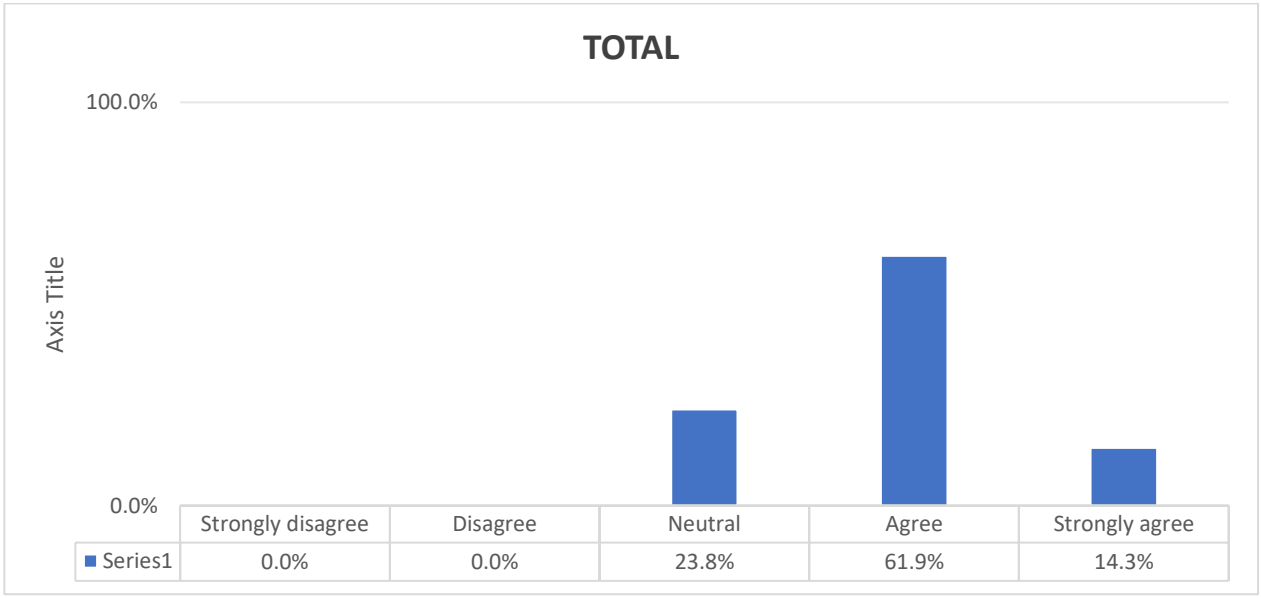

Figure (13) : The table indicates an acute understanding of the need for innovation in accounting as a form of competitive advantage over the long-term on the part of accounting personnel at Halabja University. Six in 10 (69.9) feel that innovation is a necessity and 14.3 per cent are highly agreed. This enthusiastic attitude toward innovation is a very good starting point for an innovation culture within the accounting department at the university.

Table (14): University supports innovation in accounting processes Strongly?

	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
1	0.0%	9.5%	33.3%	42.9%	14.3%
2	0.00	0.10	0.33	0.43	0.14

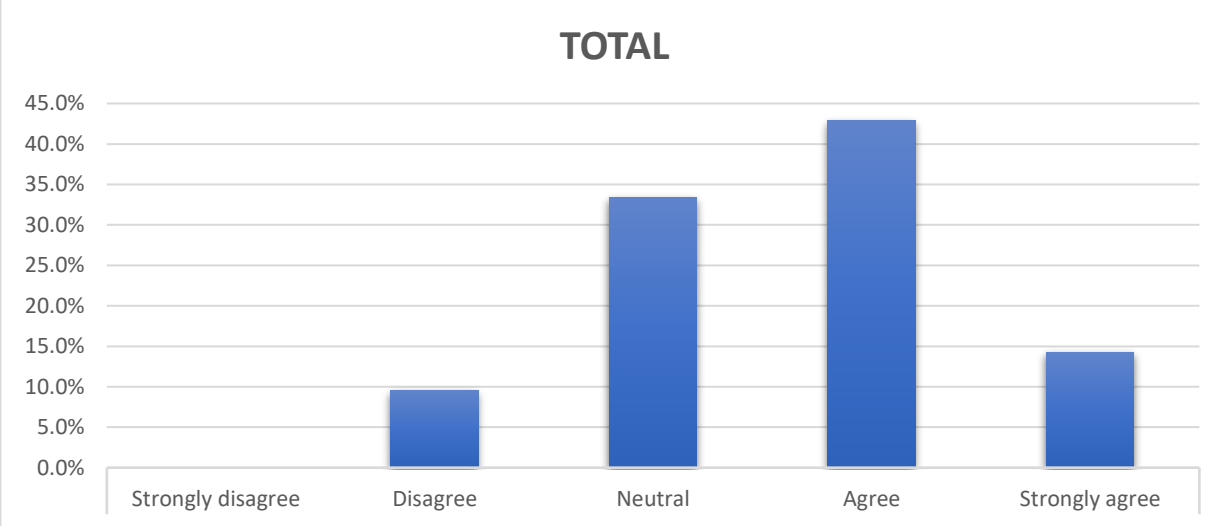

Figure (14): As shown in the table, accounting professionals are happy with the support that the university has for innovation in accounting. And most (42.9%) think that innovation is encouraged by the university (14.3% strongly). Which is a good place to promote a creativity culture in the accounting department. But there is a big 33.3% who are neutral which suggests more work needs to be done to support innovation.

Table (15): What prevents your university/college from employing new technologies?

	Lack of budget	Fighting against change	Lack of technical expertise	Incompatibility with current oppressions
1	23.8%	9.5%	42.9%	23.8%
2	0.24	0.10	0.43	0.24

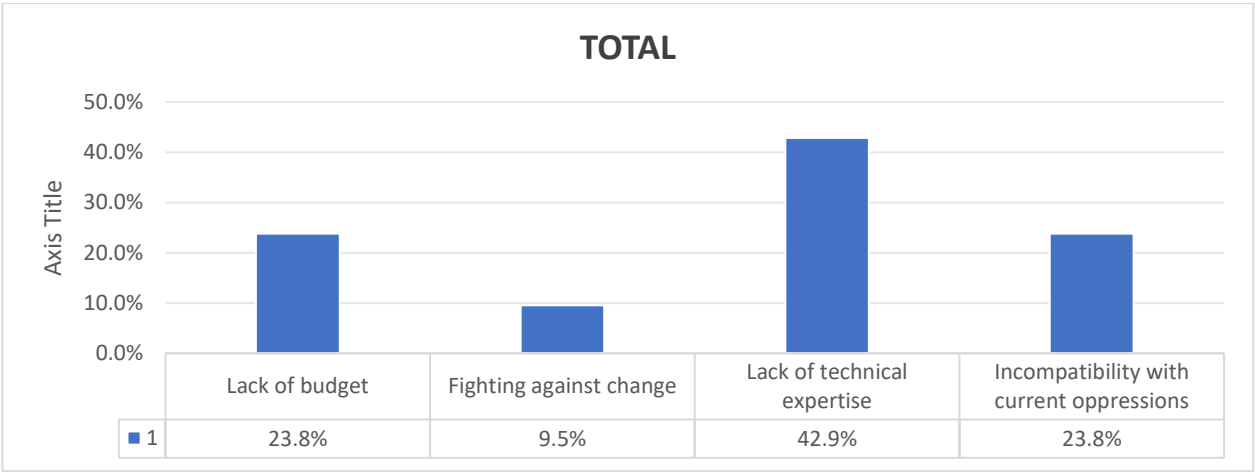

Figure (15): This table indicates what are the perceived impediments to the implementation of new technologies in accounting at Halabja University.: Technical knowledge (42.9%) is the top obstacle followed by lack of money (23.8%). These issues are needed to be solved, if we want new technologies and innovation in accounting to happen.

Table (16): What additional training or resources will help your university /college move towards accounting innovation?

	Workshop on new accounting software	IT support for system implementation	Financial support for systems upgrades	On-demand continuous learning platform
1	14.3%	28.6%	42.9%	61.9%
2	0.14	0.29	0.43	0.62

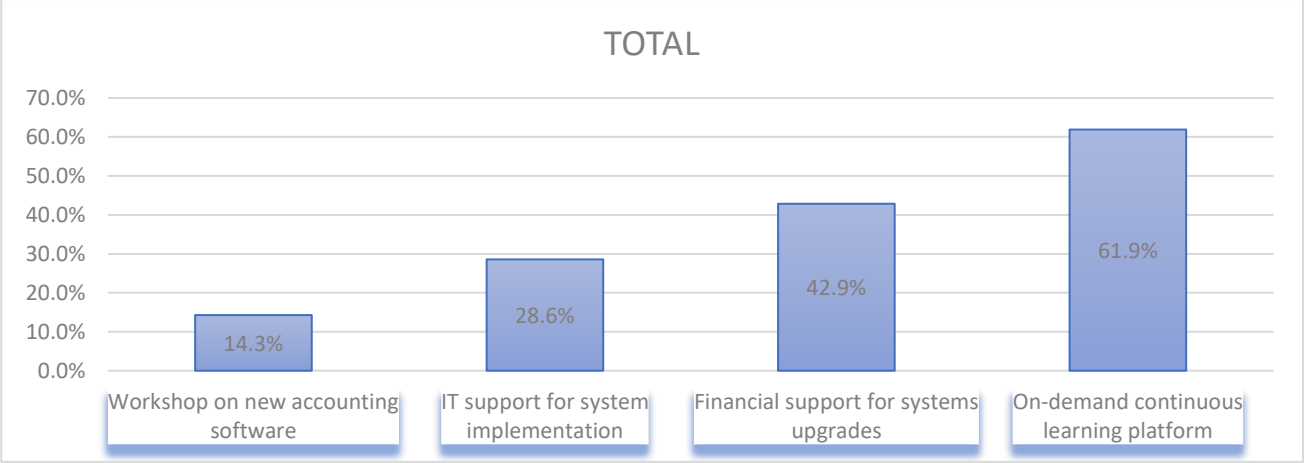

Figure (16): Flexible on-demand continuous learning platform (61.9%): This is the most significant piece of data as the majority would like to avail some flexibility and accessibility in learning to keep abreast of accounting technology advancements. Infrastructure funds for upgrade (42.9%): Hence the investment to invest in modern accounting software and technologies. Implementation assistance from IT (28.5%): This means that technical assistance is needed to deploy and implement new accounting technology within current workflows.

Table (17): Would you be willing to participate in a follow-up interview about this?

	NO	YES
1	52.4%	47.6%
2	0.52	0.48

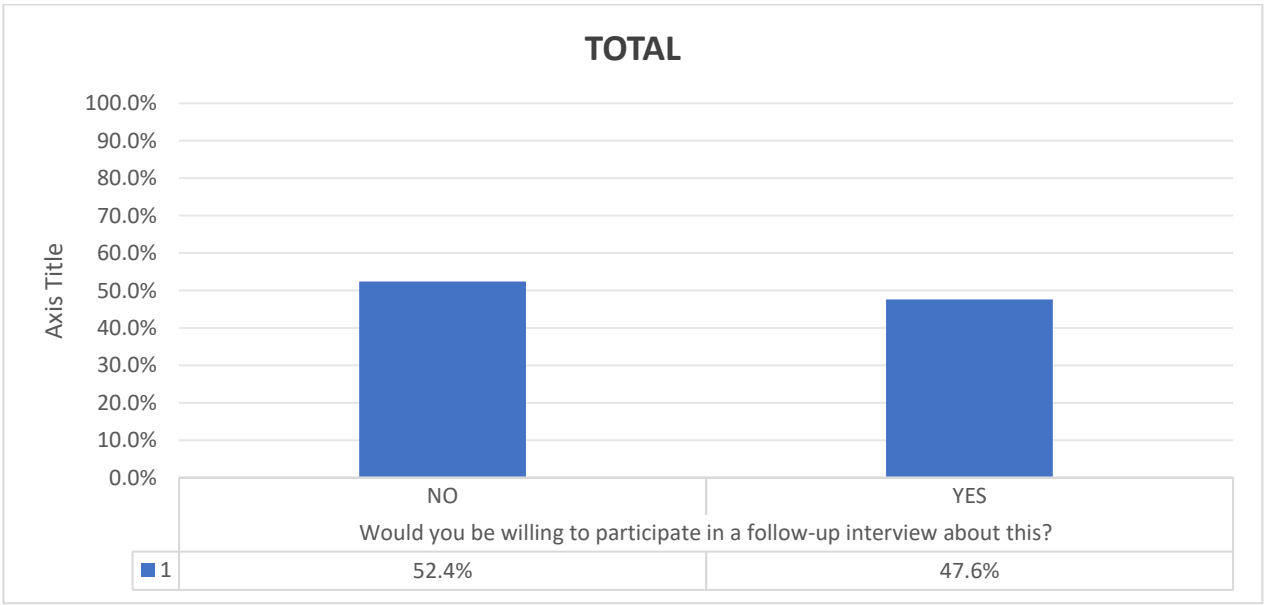

Figure (17): Table 47.6% respondent are willing to go for follow up interview and 52.4% decline this option.

Question Concerns: Time Constraint: There are respondents who might not be able to attend a follow-up interview due to time or other commitments.

Conclusion

Study of adoption of accounting technology at University of Halabja.To successfully implement the technology, there should be technical, financial and human resource barriers. The conclusions of this research also tell us something interesting about how accounting technology is being adopted in universities. According to the findings of the study, accounting technology at the University of Halabja is not as adopted by the university yet, however it can be improved on. Almost all respondents use manual accounting processes and don't have technical resources and knowledge to enable the use of new technologies. Despite all these problems, the report does find that accounting staff at the University of Halabja see bright potential for accounting technology's contributions to efficiency, accuracy and decision making. What the study has also shown is the need to train and assist accounting employees so that technology adoption is successful. The results of this research have implications for accountants, teachers, and policymakers looking to encourage accounting technology adoption in universities. Its findings conclude that technology adoption needs to be handled in complex ways, with technical, financial and human resources challenges. On the whole, the study gives some useful insight into the pros and cons of accounting technology adoption in institutions of higher education. The results from this research can be used to help inform the way forward for accounting innovation and for improving the efficiency and accuracy of financial transactions at higher education institutions.

Recommendations

1- **Plan it out from top to bottom:** University of Halabja should have a plan that covers all aspects of accounting technology adoption and implementation, from technical, financial and human resource issues.
2- **Training and assistance:** The university should be able to train and assist the accounting personnel regularly so that they are able to use accounting technology in a professional manner.
3- **Build infrastructure:** The university must make a capital investment on hardware, software and connectivity to the internet in order to support accounting technology.
4- **Encourage innovation:** University should foster innovation and experimentation with new accounting technologies and be a place where accounting professionals can come and see what's new.
5- **Build relationships:** The university should create relationships with accounting software providers, professional accounting firms and other universities for resources, experience and best practices.
6- **Follow up and evaluate:** It is the responsibility of the university to regularly track and analyze the success of accounting technology adoption, looking for areas for improvement and adapting as needed.
7- **Introduce accounting technology in the course:** Accounting technology must be incorporated in the accounting course by the university so that students have all the necessary skill and knowledge needed to apply accounting technology.

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