



**The effect of the Electronic Accounting Information System to Support the Opinion of
the internal Auditor in the reliability of Financial information. (field study University of
Misan)**

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Abstract

This research seeks to demonstrate how the implementation of an electronic accounting information system can enhance internal auditors' assessments, thereby improving the effectiveness and efficiency of internal auditing and ensuring the reliability of financial data. The hypotheses were evaluated through a survey distributed to all financial managers, department heads, accountants, and auditors at the University of Misan, totaling 30 participants. The findings indicated that utilizing an electronic accounting information system positively influences internal auditors' opinions regarding the reliability of financial information. Furthermore, it enhances the efficiency of internal audits by supplying essential information for timely decision-making. Additionally, proper application of this accounting information system streamlines the internal audit process with greater accuracy. The study recommends increasing reliance on electronic accounting information systems at Misan University to guarantee continuous access to modern tools and updated accounting software.

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

The Importance of the Study

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In response to advancements in electronic calculators and their integration into corporate information systems, various forms of electronic accounting information systems have emerged, significantly influencing these organizations. Consequently, auditors must gain a thorough understanding of these systems, including the associated risks and challenges that may hinder necessary audit procedures for computerized accounting information systems. Additionally, it is essential to analyze the regulatory impact on the organization and the clarity of data within its e-accounting framework, as well as identify any significant distortions. This knowledge will enhance auditors' capacity to fulfill their review objectives amidst these evolving factors.

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 Human Resources And technological 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 the electronic accounting information systems in Iraqi universities.
- 4- the extent of management support for the implementation of the electronic accounting information systems in Iraqi universities.
- 5- the extent of the presence qualified cadres and efficient for the application of this system.

Problem of the Study

This research aims to explore how the implementation of electronic accounting information systems influences the reliability of accounting data for internal auditors within higher education institutions, specifically Iraqi universities. Consequently, the study will address the following questions:

1. Does the use of accounting information systems have an effect on enhancing the effectiveness of internal audits at Misan University?

2. What attributes characterize the impact of data generated by accounting information systems on the efficiency of internal audits?

LITERATURE REVIEW

Sajady, H., Dastgir, M., and Nejad, H. H. (2008) evaluated the effectiveness of accounting information systems employed by finance managers in publicly listed companies on the Tehran Stock Exchange. Their research revealed that these systems enhance managerial decision-making, reinforce internal control processes, elevate the quality of financial reporting, and streamline financial transaction procedures. In a related investigation, Almaliki et al. (2018) were among the first to develop a conceptual framework aimed at clarifying the relationship between the features of accounting information systems and the efficacy of internal auditing, with experience acting as a moderating variable.

Mndzebele, N. (2013) analyzed the role of accounting information systems in maintaining effective internal controls within hotels. By adopting a quantitative methodology, this study demonstrated that Accounting Information Systems (AIS) positively affect internal control mechanisms, enabling hotels to meet their objectives more effectively

Sambasivan, Y., & Assefa, K. B. (2013) conducted research titled "Evaluating the Design of Accounting Information Systems and its Implementation in Ethiopian Manufacturing Industries," which examined how accounting information systems impact the manufacturing sector in Ethiopia. Their findings, drawn from surveys with industry experts, suggest that these systems improve financial reporting quality and that their design significantly influences both their effectiveness and overall internal control efficiency.

Alsharayri, M. (2012) investigated the performance of accounting information systems in private hospitals in Jordan through his work titled "Evaluating the Performance of Accounting Information Systems in Jordanian Private Hospitals." The study found that advanced technology is pivotal for enhancing AIS performance while emphasizing that skilled personnel are essential for optimal system utilization within organizations

Neogy, T. K. (2014) assessed the effectiveness of accounting information systems among selected telecommunications companies in Bangladesh through his evaluation titled "Evaluation of Efficiency of Accounting Information Systems." His findings indicated that AIS supports effective decision-making and is crucial across various organizational functions.

The primary focus of my study will be on implementing electronic accounting information systems to enhance the reliability of accounting data for internal auditors operating within Iraqi higher education institutions (Iraqi universities), a sector regarded as one of significant importance.

Study Model: The model incorporates three key variables as illustrated in Figure (1).

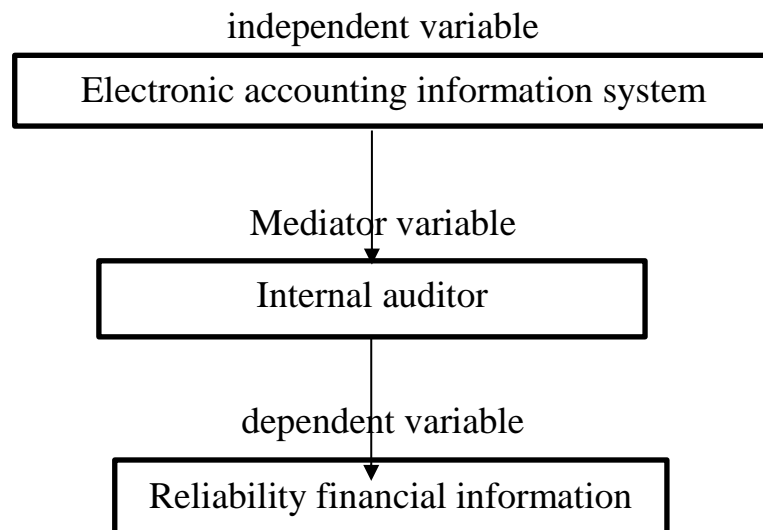


Figure (1) : State theThe conceptual framework

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 to clarify the statistical methods that will be used in the data analysis and extract the results. This study is the use of a questionnaire survey to study the effect of the

electronic accounting information system to support the opinion of the internal auditor in the reliability of financial information through their dealings with such information in 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, and data collection has been based on a number of 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 includes all financial managers, department heads, accountants, and auditors employed at the University of Misan.

Study Instrument: The questionnaire served as a fundamental research instrument for data collection, comprising several questions derived from earlier studies. It was organized into two sections as outlined below:

-The first part: It 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 effect of the electronic accounting information system to support the opinion of the internal auditor in 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 for Assessing Tool Reliability

- The arithmetic mean and standard deviation were utilized to evaluate the level of consensus among the studied sample at the University of Misan regarding the influence of accounting information systems on the efficiency of internal auditing.

A. Reliability of the Study Instrument:

The validity and reliability of the study instrument were established through the application of Cronbach's alpha coefficient method, with key findings presented in the table below:

Table No. (1) Results of Cronbach's Alpha Coefficient Test

Cronbach's alpha coefficient	Statement
0.860	All questionnaire samples

Through the above table, we notice that the value of the stability coefficient for all the question 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, in order 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 as showed in the table(8):

Table No.(8) Distribution of sample items according to demographic variables

The ratio%	Number (frequency)	categories	Element
62.5%	19	male	Gender
37.5%	11	female	

9.37%	2	less than 30	the age
62.5%	19	From 30 to 40	
28.12%	9	More than 40	

6.25%	2	institute	Qualification
62.5%	18	Bachelor	
18.25%	6	Masters	
13%	4	PhD	

9.37%	3	Less than 5 years	Professional Experience
25%	7	5-10	
65.62%	20	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 by 03.4%, 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 was relied upon to measure the respondents' answers, and this scale was coded as follows:

Table No. (2): Five-point Likert scale

Strongly Agree	Agree	neutral (medium)	disagree	Strongly Disagree	Category
1	2	3	4	5	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 in Misan university?

Table No. (3): Arithmetic means and standard deviations for the first hypothesis.

Phrase	average Arithmetic	general deviation	Direction general	Importance
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1-Accounting information systems contribute under information technology In preparing reports in a timely manner.	4.31	0.58	very high	5
2-The implementation of the accounting information system aids the internal auditor in assessing the degree of compliance with relevant principles and regulations	4.31	0.58	very high	5
3- The data generated by the accounting system is useful The internal auditor detects deviations and errors, analyzes their causes, and treats them.	4.40	0.70	very high	2
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	3
5- The implementation of an accounting information system assists the internal auditor in monitoring and managing various operations.	4.34	0.68	very high	4
6- The implementation of the accounting information system enables the internal auditor to reduce both the time and effort required for the internal control process.	4.4	0.70	very high	2
7-Accounting information system provides comparable information Which benefits the	4.34	0.64	very high	4

internal audit process.				
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	1
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	5
The overall average of the arithmetic mean and standard deviation	4.38	0.63	very high	

Table (3) shows that the field items were very high, as the arithmetic mean of the items ranged between(4.31-4.6). 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 (4.34) 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 Arithmeti c	general deviatio n	direction general	Importan ce
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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 organization can perform its tasks, and communicate its findings without Intervention from any administrative body.	4.25	0.60	very high	2
3-The internal auditor in your organization does not engage in any activity or any relationship that prejudices its objectivity and to 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
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 by making sure that there is a match between what is in the accounting books and what	3.91	0.65	high	2

actually happened.				
The overall average of the arithmetic mean and standard deviation	3.90	0.52	High	

We observe from the earlier table that the study sample exhibits favorable trends concerning the pertinent sections. Specifically, it highlights how the quality of internal auditing aids in enhancing the quality of accounting information at the University of Misan. The overall mean score was 3.90, which places it within the fourth category of the five-point Likert scale (3.40-4.19), signifying an acceptable level of agreement.

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 in a timely manner that is characterized by comparability. Which facilitates the process of carrying out the internal audit and increases its accuracy in order 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 research aimed to determine how the implementation of an electronic accounting information system impacts overall 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: by side Theoretical and applied, for the subject of the study, a set of results were reached, which It 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 serves both as a guide and an alert mechanism, diagnosing and assessing deviations and errors while providing corrective solutions and recommendations. This role ensures that the university effectively meets its objectives.

-This function also guarantees the effective implementation of the internal control system by focusing on its development, enhancement, and improved efficiency.

-Utilizing an electronic accounting information system offers timely and essential data, which enhances the effectiveness and accuracy of the internal audit process .

-Furthermore, the electronic accounting information system aids in securing a competitive edge for the university through precise and high

- quality accounting data while minimizing time expenditure and costs associated with study samples. A mean score of 4.23 places this within the fifth category of the five-point Likert scale, indicating a very high satisfaction level among members of the studied sample. The standard deviation was recorded at 0.72, reflecting agreement among participants regarding this finding, thereby supporting the validity of the first hypothesis.

- The study sample exhibited positive trends concerning the influence of internal audit functions on the efficiency of internal control systems when integrated with electronic accounting information systems. The overall average score was 4.12, categorized within the fourth tier of the five-point Likert scale, indicating a high degree of satisfaction among most participants. Additionally, a standard deviation of 4.38 signifies consensus in opinions among respondents, reinforcing the validity of the second hypothesis.

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 in a timely manner.

-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 in order 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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