

coefficient, regression coefficient, T-test, F-test, and percentages). The data were analyzed using statistical software (SPSS V.25). The research adopted the descriptive analytical approach. One of the most prominent results reached is that there is a statistically significant correlation and influence between accounting information systems in their dimensions and the quality of internal auditing in its dimensions.

## 1. Introduction

The accounting information system is one of the most important systems in any economic institution, as it focuses on determining the effectiveness and efficiency of the latter in terms of maintaining its continuity and growth, amidst the intense competition it faces. The accounting information system plays a significant role in processing data related to operations, providing the necessary information, and ensuring its accurate and reliable access in an appropriate and timely manner. This information reflects the true status of the institution, as well as its use in making sound decisions. Given the large size of institutions and their functions, it has become difficult to control them. This has created the need for what is known as the internal audit process. To ensure the validity and accuracy of accounting information, it is necessary to impose control tools on the information system. This is what internal auditing does, as it provides greater assurance regarding the reliability of the outputs of the

## **The impact of accounting information systems on the quality of internal auditing**

### **An applied study on a sample of private banks in Karbala Governorate**

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## **Abstract**

The research aims to examine the impact of accounting information systems on the quality of internal auditing in a sample of private banks. The research problem was represented by the question: "What are the levels of impact of accounting information systems on the quality of internal auditing in a sample of private banks in Karbala Governorate?" The research relied on main hypotheses, including a correlation test hypothesis and another hypothesis for a simple linear regression test, from which sub-hypotheses emerged to explore and address the research problem. The research sample consisted of (40) employees in a sample of private banks in Karbala. The questionnaire was used as the primary tool for data collection, which the researcher prepared based on ready-made measures. The researcher relied on a set of statistical methods, including (arithmetic mean, standard deviation, coefficient of variation, relative importance, correlation

and a lack of confidence in them. This is due to the fact that the data and information processing process is invisible. This impacts the quality of internal auditing, as the internal audit function is used as an internal control tool aimed at measuring the efficiency and effectiveness of departments, avoiding and addressing all problems, and achieving the organization's various objectives, including achieving a high level of performance, profitability, competitiveness, customer attraction, and sustainable development (Al-Qadi and Al-Shoubaki, 2016: 4).

The research problem is represented by the main question, which states: "What are the levels of impact of accounting information systems on the quality of internal auditing in a sample of private banks?"

From this, a set of sub-questions branch out:

- (1) The efficiency of accounting information systems in a sample of private banks in Karbala, from the perspective of stakeholders?
- (2) To what extent is the quality of internal auditing in the organization under study affected by accounting information systems?
- (3) What are the main obstacles or impediments facing accounting information systems, and what is the impact of these obstacles on the quality

accounting information system, in addition to ensuring its effectiveness within the economic institution to achieve the set objectives at the lowest cost (Madani and Khadija Al-Kubra, 2024: 1).

Internal auditing in the context of accounting information systems faces numerous risks due to the ongoing technological development. This requires auditors to be fully aware of the types of accounting information systems and the risks associated with each. They must also be equipped with the necessary methods and tools to detect, correct, and avoid these risks in order to achieve audit objectives with high efficiency and effectiveness (Al-Ilmi and Halas, 2015: 35).

## 2. Methodology

### 2.1. Research Problem

The development and growth of organizations, their increasing size, the diversity of products and services they offer, and the multiplicity of their financial operations and events, have led to the need for increased attention to the accounting information system. This system provides data and information in the fastest time and with minimal effort and cost. However, the use of this system has led to the emergence of some control-related problems. These problems have led to inaccurate data, information, and financial statements produced by the accounting information system, their unsuitability for decision-making needs,

of internal auditing in a sample of private banks in Karbala?

(4) What is the extent of the relationship between accounting information systems and the quality of internal auditing in a sample of private banks in Karbala?

### 2.3 Objectives

The research aims to achieve a set of objectives, the most important of which are:

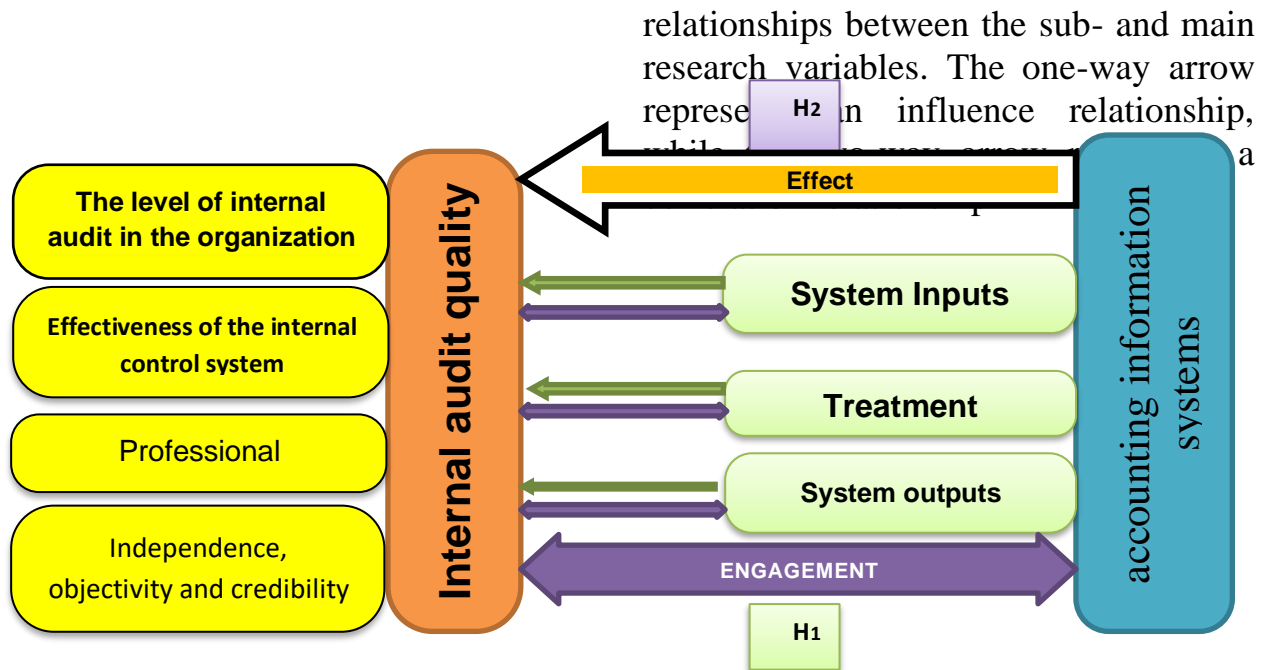
1. Determine the availability of accounting information systems in a sample of the private banks studied.
2. Identify the levels of impact of accounting information systems on the quality of internal auditing in the banks studied.
3. Contribute to developing the effective use of accounting information systems in a sample of private banks in Karbala, assess their strategic performance, and overcome the difficulties facing the implementation of accounting information systems.
4. Present proposals that help develop accounting information systems in Iraq in general and the banks studied in particular, particularly through knowledge of accounting information systems.

### 2.4 Research Model

Figure (1) presents the hypothetical model of the research by examining the

### 2.2. Importance

The importance of accounting information systems appears to be a necessity imposed by contemporary challenges. This is due to their characteristics, which make them the most suitable alternative for increasing the efficiency of internal control and auditing. The research results contribute to defining the reality of accounting information systems in a sample of private banks in Karbala and providing support and encouragement to employees in a sample of private banks in Karbala to use accounting information systems and modern technology in internal auditing. This is achieved by highlighting the positive benefits they offer to organizations and the significant and ongoing interest in accounting information systems and the quality of internal auditing. This is to address successive competitive challenges, save time and effort, understand the impact of accounting information systems on the quality of internal auditing, and express this impact quantitatively, which allows for formulating this impact in the form of a mathematical model that allows prediction.



addressed the topic of our research above, as follows:

Ayman Muhammad Al-Shanti (2013): "The Impact of Accounting Information Systems on Improving the Effectiveness and Efficiency of Internal Auditing in the Jordanian Industrial Sector." This study aimed to demonstrate the importance of using accounting information systems in improving the effectiveness and efficiency of internal auditing in Jordanian industrial sector companies. To achieve the study's objectives, the study used a descriptive analytical approach. A survey was conducted on a sample of 60 Jordanian public shareholding company managements and internal auditors. The study concluded that the implementation of accounting information systems in the Jordanian

## 2.5: Hypotheses

The study was based on two main hypotheses:

- (1) There is no statistically significant correlation between accounting information systems and the quality of internal auditing in all its dimensions.
- (2) There is no statistically significant influence of accounting information systems on the quality of internal auditing in all its dimensions.

## 2.6. Review of Previous Literature

In this section, we review the most prominent previous literature that

advanced computer hardware and software. - Fadel Abbas Sultan, Ibrahim Muhammad Ali Salim (2020) Titled: "The Impact of Electronic Accounting Information Systems in Supporting Internal Auditor Performance as Applied to Banks Operating in Dohuk Governorate." The study aimed to identify the impact of electronic accounting information systems. To support and enhance internal auditor performance, and to explore the academic and practical qualifications required of internal auditors in light of the use of information technology and its role in the performance of internal auditors, the study's objectives were met. To achieve the study's objectives, a questionnaire was distributed to a sample of 45 auditors and accountants working in these banks. The study's results indicated a very significant impact of electronic accounting information systems on internal auditor performance. The study also recommended the need for banks to intensify efforts to utilize information technology in accounting information systems due to its positive role in auditor performance.

### **3. Theoretical Background**

#### **3.1 Accounting Information Systems**

##### **3.1.1 The Concept of Accounting Information Systems**

It is "one of the company's subsystems, consisting of several subsystems that work together in an interconnected, coordinated, reciprocal, and

industrial sector leads to improved internal auditing effectiveness by increasing compliance with pre-established laws and policies, as well as providing the necessary information in a timely manner for decision-making. This study also recommended increasing reliance on the application of accounting information systems in the Jordanian industrial sector, as this increases the effectiveness and efficiency of internal auditing.

-Sheikhi Ghania, Sheikhi Khadija (2016) Titled: "The Role of Information Systems Integration in Rationalizing the Stages of the Decision-Making Process - A Case Study of a Sample of Banks Operating in Algeria," the study sought to demonstrate the role of information systems integration in rationalizing the stages of the decision-making process in banks operating in Algeria. To achieve the study's objectives, the study used a descriptive analytical approach. A survey was conducted on a sample of (97) managers and employees at various administrative levels in banks operating in Algeria. The study's results concluded that information systems integration has a significant impact on rationalizing the various stages of the decision-making process at the level of banks in Algeria. The study also recommended the need to increase the flexibility of banks' organizational structures in line with administrative developments in the field of banking operations, ensuring rationalization of the decision-making process, and the need to provide

following (Fadel and Al-Karawi, 2024: 16):

- a. Producing the necessary reports to serve the project's objectives, whether financial, graphical, statistical, or daily and weekly operational reports.
- b. Providing reports that contain a degree of accuracy in preparation and results.
- c. Providing timely reports to assist management in making appropriate decisions.
- d. Ensuring that the accounting system meets the necessary internal control requirements to protect project assets and enhance performance efficiency by providing internal control measures within the system.

According to (Suwaiqat, 2017: 7), the accounting information system in any organization seeks to achieve the following objectives:

- a. Providing information that represents the system's outputs in the form of accounting reports, making them highly relevant to decision-making.
- b. Its data and reports must be accurate in preparation and results.
- c. The cost of the system and the cost and production of its data must be commensurate with the required objectives.
- d. Providing information on the unit's activities, business results, and financial position over a specific

interconnected manner with the aim of providing historical, current, and future financial and non-financial information to all parties concerned with the company, thereby serving to achieve its objectives. The accounting information system relates to economic data resulting from economic events or internal operations, most of which is expressed in the form of Financial, although the data may be non-financial and are subsequently translated into financial data (Al-Hajjawi and Al-Jabouri, 2013: 24).

An accounting information system is also defined as a set of subsystems used to collect, classify, process, analyze, and communicate accounting information appropriate for decision-making to internal management and external parties. An accounting information system is also defined as a component of the administrative organization that specializes in collecting, classifying, processing, analyzing, and communicating financial information appropriate for decision-making to external parties and unit management. The following figure illustrates the concept of an accounting information system.

### 3.1.2 Objectives of Accounting Information Systems

An accounting information system has several objectives to achieve in a company or organization, including the

assets and liabilities of the economic institution and appears in its accounts and financial statements (Atir, 2012: 20).

- b. Processing: Processing operations within the framework of the accounting information system include a set of operations performed using available resources to transform data into accounting information. This begins with recording data from documents in the journal, followed by transferring the amounts recorded in the journal to accounts, and then indexing them in preparation for preparing financial statements. This is in addition to storage, updating, and retrieval operations (Suwaiqat, 2017: 7).
- c. Accounting information system outputs: The outputs of the accounting information system, both financial and administrative, can be classified into two types: routine daily outputs and feedback information outputs (Atir, 2012: 20).

## 3.2 Internal Audit Quality

### 3.2.1 The Concept of Internal Audit Quality

Internal auditing is considered one of the most important tools and methods used by management to verify the effectiveness of internal control. Below, we will discuss some definitions of

period. This information benefits capital holders, management, and external parties such as investors, lenders, and various oversight bodies.

- e. Providing the information necessary for management to perform planning, control, and evaluation functions and Performance and decision-making.
- f. Protecting and controlling the unit's funds. By following the procedures and instructions governing the recording and accounting processing of unit data, and through the information provided by the system, management can monitor and control employee activity.

### 3.1.3 Dimensions of Accounting Information Systems

There are several dimensions for measuring accounting information systems and assessing their effectiveness. However, the researcher chose the scale (Amirat, Bazqarai: 2018) as it is the most appropriate for measurement in the private banks, the research sample. It is as follows:

- a. Accounting Information System Inputs: Accounting data arises as a result of accounting operations conducted both inside and outside the economic institution. An accounting operation is defined as a quantitatively measurable economic event that impacts the

of quality of the information contained in the financial statements (Ahmed, 2012: 740).

### 3.2.2 Objectives of Internal Audit Quality

Internal auditing seeks to achieve the following objectives: (Lakhdar, 2010: 66)

1. Ensure the accuracy of data The accounting records recorded in books and records are used as a sound basis for policy formulation;
2. Preserving the company's funds and property from any loss, embezzlement, manipulation, or misuse;
3. Informing the company's responsible bodies of the extent to which the practical implementation of the plan and policies established to achieve the desired objectives;
4. Ensuring the reliability and integrity of financial and operational information, as well as the methods used to identify, classify, and measure such information;
5. Reviewing the company's systems to ensure compliance with policies, plans, procedures, laws, and regulations that have a material impact on operations and reporting;
6. Auditing methods for preserving assets and verifying the existence of such assets whenever possible;

internal auditing. Among the most important of these definitions are:

In 1999, the Institute of Internal Auditors' Task Force defined internal auditing as an independent, objective, and consultative activity designed to enhance a company's value, improve its operations, and assist it in achieving its objectives through systematic evaluation and improvement of the effectiveness of risk management, control, and governance processes (Mohammed et al., 2022: 6).

Internal auditing is also defined as "an independent evaluation activity within the unit, examining and evaluating its activities as a service to the organization itself." Internal auditors are employees of the entity whose activities are subject to examination and evaluation. They do not enjoy the same independence as external auditors, as they are linked to the unit's management by a functional subordination relationship. However, some measures can be taken to grant these auditors a certain degree of independence. For example, the internal auditor may report directly to the Vice President of Finance or to the Audit Committee of the Board of Directors (Ghalab, 2011: 64).

Internal audit quality is defined as: the ability of the audit process to detect and report material errors in the financial statements and to reduce information asymmetry between management and users of the financial statements. The level of audit quality is linked to the level

B- The effectiveness of the internal control system: This is the set of systems, procedures, and methods adopted by management to protect the organization's assets, ensure the accuracy and integrity of financial data, increase the degree of reliability, increase operational efficiency, and ensure compliance with established management policies. Internal control is the various procedures and safeguards. The administrative, accounting, and other controls that the institution prepares and implements under its responsibility in order to protect financial assets (Halimi, 2016, 5).

T- Professional competence: It is the ability demonstrated by an individual to put their knowledge into practice. Professional competence is also defined as "the ability to accomplish a set of tasks."

Specific, clear, and measurable within the scope of the activity. It can also be defined as: "The rational use of available resources in a manner that achieves the highest return by satisfying the needs and desires of working individuals and raising their morale, thus enhancing their desire and motivation to work." Al-Nimri identified three factors of professional competence: "performance and satisfaction, development capacity, and personal factors" (Qassim and Al-Haran, 2015: 688).

Third: Independence, objectivity, and credibility: Although internal auditing is an organizational function, it is independent from other functions. The

7. Evaluating the efficient use of resources;

8. Auditing operations or programs to ensure that results are consistent with established objectives and whether operations or programs are being implemented as planned.

### 3.2.3 Dimensions of Internal Audit Quality

There are several dimensions that can be used to measure internal audit quality, as follows: (Madani and Khadija Al-Kubra ,2024: 40)

A- The level of internal auditing within the organization: An audit of business and records, conducted within the organization on an ongoing basis and characterized, particularly in large organizations, by multiple matters not directly related to financial aspects. It is considered one of the effective efforts of the Institute of Internal Auditors in the professional development of internal auditing, as it has established a set of professional performance standards for internal auditing. Committees were formed in 1974 to study and propose an integrated framework for professional performance standards in internal auditing. In 1977, the committees completed their work and submitted a report on the results of their studies. These standards were finally approved at the 37th International Conference in San Francisco in 1978. In 1996, the Institute of Internal Auditors issued a Guide to the Ethics of the Internal Auditing Profession (IIA) (IIA, 2006: 33).

determine the trends of the study variables within the organization in question, as shown in the following paragraphs:

#### 4.1. Data collection tools

The researchers adopted the descriptive analytical approach in conducting this research. They used a questionnaire to collect data, which was prepared using the ideas of a number of researchers in the field, as shown in Table (2):

auditor must be independent for his or her work to be characterized by objectivity, in addition to other characteristics, such as: Internal auditing is a fundamental pillar of the internal control system. Internal auditing is a function performed by an administrative unit of the organization (Madani and Khadija Al-Kubra, 2024: 4).

#### 4. The applied aspect

The primary objective of this section is to identify the most prominent results produced by the statistical tools used in analysis, interpretation, and discussion to

**Table (2): The main and sub-dimensions of the research variables with the responsive scale.**

The approved scale	Number of paragraphs	Sub variables	Main variables
(Amirat, Bazqarai: 2018)	4-1	System Inputs	accounting information systems
	8-5	Processing	
	114-9	System Outputs	

(Madani, Khadija al-Kubra: 2024)	14 -12	The level of internal auditing in the organization	Internal audit quality
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	17 -15	The effectiveness of the internal control system	
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	20-18	Professional competence	
	23-21	Independence, objectivity, and credibility	

### Presentation and Analysis of Research Variables Results

Table (3) shows the results of the arithmetic mean, standard deviation, coefficient of variation, and overall relative importance related to the dimensions of the main research variables. We note that the sample's responses, according to paragraphs (1-2), were arranged in descending order according to the degree of agreement of the study sample members. Based on the arithmetic mean, the higher the arithmetic mean, the more likely the responses are to be agreed upon. The paragraphs were arranged in order of importance in the table based on the coefficient of variation. The lower the coefficient of variation, the higher the importance, as follows:

**Table (3) Total arithmetic mean, standard deviation, coefficient of variation, and relative importance of the main research variables**

Sort by importance	relative importance	coefficient of variation	standard deviation	Arithmetic mean	paragraphs	
1	81.68%	13.33%	0.54	4.08	Accounting Information Systems	1

**Note:** The questionnaire was prepared according to a five-point Likert scale (1) Completely disagree (2) Disagree (3) Neutral (4) Agree (5) Completely agree

### 4.2. Presentation and Analysis of Results

This section will present and analyze the results of the research (The Impact of Accounting Information Systems on Internal Audit Quality). This will be done by presenting arithmetic means to diagnose the sample's responses, standard deviations to estimate the extent of dispersion in the responses, the coefficient of variation to determine the degree of homogeneity in the responses and the order of the research items, the relative importance to determine the degree of interest of the research sample, and the order of the items according to importance. The percentages and frequencies will be used to determine the intensity of the response at the general level of the research variables. 4.2.1

2	81.46%	13.56%	0.55	4.07	Internal Audit Quality	2
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sample members' answers, while the coefficient of variation reached (13.56%) and the response intensity reached (81.46%), which is a very good percentage, confirming the validity of the arithmetic mean for the dimension. This indicates low dispersion in the answers of the sample members surveyed, meaning there is convergence in their views regarding the quality of internal auditing in the surveyed organization.

#### 4.3 Testing Research Hypotheses

This section will clarify the correlation and influence relationships of the research variables in a sample of private banks using the Pearson Correlation Coefficient statistical test for analyzing correlation relationships. In addition, influence hypotheses will be established using simple linear regression to determine the strength of attraction and convergence between the research variables, as well as the dimensions of the independent variable (accounting information systems) with the dependent variable (internal audit quality). Therefore, this section includes two axes:

##### 4.3.1 Correlation Hypotheses

This section includes a test of correlation hypotheses to test the first main research hypothesis (there is no statistically significant correlation between

1- From the table above, the independent variable (Accounting Information Systems (X)) obtained the highest degree of approval by the study sample members, as its arithmetic mean was (4.08), which is a very high tendency for the research sample members, with a standard deviation of (0.54) less than one, which indicates the presence of homogeneity and consistency in the sample members' answers, while the coefficient of variation was (13.33%). This result indicates that this paragraph has a very good level of importance for the research sample, and the relative importance (response intensity) was (81.68%), which confirms the degree of interest by the research sample regarding accounting information systems, meaning there is a convergence in their views towards accounting information systems in the researched organization.

2- From Table (3), we note that the dependent variable (Internal Audit Quality (Y)) obtained an arithmetic mean of (4.07), which is greater than the hypothetical arithmetic mean of 3, which is a very high tendency for the research sample members, with a standard deviation of (0.55) less than one, which indicates There was homogeneity and consistency in the

Table (4) Results of the correlation coefficient values between accounting information systems and the quality of internal auditing

accounting information systems and internal audit quality). (with its dimensions(

Dependent variable (internal audit quality)	Indicator	independent variable
<b>** .875</b>	Correlation coefficient	<b>accounting information systems</b>
<b>0.000</b>		

coefficient value of (.875\*\*) at a significance level of (0.000). The positive value in the correlation coefficients indicates a strong positive relationship between the variables. This result confirms the invalidity of the first main hypothesis, and therefore it is rejected. The alternative hypothesis, which states: "There is a statistically significant correlation between accounting information systems and internal audit quality," is accepted.

#### 4.3.2. Impact Hypotheses

This section includes testing the impact hypotheses, with the aim of testing the first main research hypothesis (there is no statistically significant impact

**Source: Prepared by the researcher based on SPSS program outputs.**

**(\*\*) Denotes a significant correlation between the two variables at the 0.01 level.**

**(\*) Denotes a significant correlation between the two variables at the 0.05 level.**

We note from the results shown in Table (4) that there is a strong, statistically significant, positive correlation between the independent variable (accounting information systems) and the dependent variable (internal audit quality) in the study sample organization at the aggregate level, with a correlation

**Table (4) Simple linear regression test of the impact of accounting information systems on internal audit quality.**

Significance level	Calculated F value	R2 coefficient t value	Beta coefficient value B	Constant value A	dependent variable	independent variable
<b>MOR AL</b>	<b>124.488</b>	<b>766.0</b>	<b>863.</b>	<b>570.</b>	(internal audit quality)	accounting information systems
* tabular f value at a significance level of 0.05 and two degrees of freedom (1.38) = (3.94)						
**tabular f value at a significance level of 0.01 and two degrees of freedom (1.38) = (6.90)						

occurs in the independent variable (accounting information systems) by one unit leads to an increase in the dependent variable (internal audit quality) by (.863). Since the value of ( $\beta$ ) is positive, this means that the effect of the independent variable (accounting information systems) is positive on the dependent variable (internal audit quality). What confirms these results is the calculated value of (F) (124.488), which is greater than the tabular value at a significance level of (-0.01). 0.05) and under a degree of freedom of (1.38) amounting to (3.94-6.90). Therefore, this result rejects the second main hypothesis in its null form and accepts the alternative hypothesis, which states: "There is a statistically significant influence of accounting information systems on the quality of internal auditing."

relationship between accounting information systems and internal audit quality in all its dimensions).

**Source:** Prepared by the researcher based on the outputs of the SPSS program.

The results of Table (4 ) show the presence of an effect of the independent variable (accounting information systems) on the dependent variable (internal audit quality). The value of the coefficient of determination (R2) reached (0.766), which is the explanatory power that explains (76.6%) of the variance in the dependent variable (internal audit quality) in the organization under study, resulting from the change in the independent variable (accounting information systems) practiced by the management of that organization. The remaining percentage (13.4%) is due to other factors that were not included in the study model. The value of ( $\beta$ ) reached (.863), indicating that the change that

the success of accounting information systems.

4. The results of the descriptive analysis of the study showed that the study sample members' perceptions of the quality of internal auditing that characterizes the management of these banks were at a medium level of importance for the variable as a whole, which suggests that the management of these banks is characterized by a neutral level of internal audit quality.

## 5.2. Recommendations

- 1- Bank management should focus on the implementation of accounting information systems, particularly with regard to identifying and focusing on key activities, such as the resources needed to implement the system's activities, and setting priorities for implementation. This should be done by addressing shortcomings resulting from the lack of necessary equipment and tools (computers, fast internet, and well-equipped websites). This should be achieved through an advanced technical system designed to address the challenges of the times.
- 2- Focus on the quality of internal auditing among employees and the efficient and effective use of available resources, aiming to improve the services provided, by: Urging the management of these banks to provide the necessary financial support for the implementation of information technology in auditing and to invest these resources in a manner that leads

## 5. Conclusions and Recommendations

### 5.1. Conclusions

1. There is a significant correlation between accounting information systems and the quality of internal auditing in a sample of private banks. We conclude from this that the management of these banks' efforts to achieve internal auditing quality superior to their competitors in the same sector must be accompanied by a clear focus on accounting information systems and how to achieve their desired objectives.

2. There is a significant impact of accounting information systems on the quality of internal auditing in a sample of private banks in Karbala. We conclude from this that the management of these banks, which works to adopt and encourage their staff to practice accounting information systems, clearly contributes to enhancing the quality of internal auditing among those working on accounting information systems.

3. The results of the descriptive analysis showed that the study sample members' perceptions of the accounting information systems practiced by the management of a sample of private banks in Karbala were at a medium level of importance for the variable as a whole. This result suggests that the management of these banks has a somewhat adequate perception of the accounting information systems practiced in accordance with the established strategies, which underlie

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to the development of this technology, taking into account the application of financial standards and indicators to achieve strategic objectives.

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