



The Impact of Accounting Information System Quality on Administrative Decision-Making in the Banking Sector in the Kurdistan Region/ Iraq

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أثر جودة نظام المعلومات المحاسبية على اتخاذ القرارات الإدارية في القطاع المصرفي في إقليم كردستان/ العراق
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نظام المعلومات المحاسبية (AIS)، الإدارية، صنع القرار، البنك، سوق العراق للأوراق المالية (ISE).

Abstract:

The study aims to determine the impact of accounting information system quality on managerial decision-making in the banking sector in the Kurdistan Region. Accounting information system quality is the independent variable that measures relevance, reliability, timeliness, verifiability, and understandability. To obtain the data for the study, 189 questionnaires were distributed to bank employees and university teachers. 68% of the questionnaires were answered correctly. The quantitative approach was used to analyze the questionnaire to determine the inter-variable effect using statistical software (SPSS 22). The results show that relevance has an insignificant negative effect on administrative decision-making. On the other hand, reliability and verifiability have an insignificant positive effect on administrative decision-making. However, timeliness and understanding have a significant positive effect on administrative decision-making. The study recommends that public institutions conduct exhaustive research on the private sector to develop and implement accounting information systems and provide high-quality accounting information that contributes to rational decision-making.

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المستخلص

تهدف الدراسة إلى تحديد أثر جودة نظام المعلومات المحاسبية على اتخاذ القرارات الإدارية في القطاع المصرفي في إقليم كردستان. تعد جودة نظام المعلومات المحاسبية المتغير المستقل الذي يقيس الصلة والموثوقية والتوقيت والقدرة على التحقق والفهم. للحصول على بيانات الدراسة، تم توزيع 189 استبانة على موظفي البنوك وأساتذة الجامعات. تم الإجابة بشكل صحيح على 68% من الاستبانات. تم استخدام النهج الكمي لتحليل الاستبانة لتحديد التأثير بين المتغيرات باستخدام البرامج الإحصائية (SPSS 22). تظهر النتائج أن الصلة لها تأثير سلبي غير مهم على اتخاذ القرارات الإدارية. من ناحية أخرى، فإن الموثوقية والقدرة على التحقق لها تأثير إيجابي غير مهم على اتخاذ القرارات الإدارية. ومع ذلك، فإن التوقيت والفهم لهما تأثير إيجابي كبير على اتخاذ القرارات الإدارية. توصي الدراسة بأن تقوم المؤسسات العامة بإجراء بحوث شاملة على القطاع الخاص لتطوير وتنفيذ أنظمة المعلومات المحاسبية وتوفير معلومات محاسبية عالية الجودة تساهم في اتخاذ القرارات الرشيدة.

1 Introduction

Accounting information is defined as the report of financials describing the company's performance, changes, and financial position, which is a helpful and appropriate factor in decision-making and accountability to interested parties (Widiasalwa et al., 2024: 24). Therefore, the accounting information system is very important for the issue of operational decisions. In developing industrialized economies, estimated to be worth billions of dollars annually. Research can improve the quality of managers' decision-making by educating and training them on improving their use of accounting information systems (Saif & Kaira, 2024: 86). Hence, accounting information systems generally rely on modern technology and combine traditional practices with modern technology to investigate and track financial and accounting activities (Kanakriyah, 2017: 1). This system requires a secure database that maintains sales information, analytical reports, inventory levels, budget issues, and related tables related to depreciation and payroll reports and analysis (Sangawi et al., 2024: 722). In general, the purpose of information systems is to collect, store, and maintain accounting and financial information, as well as process it, produce reports for decision-making, and manage it at higher levels for use in decision-making processes (Hamdan & V, 2023: 527).

Administration decision-making is considered to be the soul of any business or industrial activity and is one of the collaborative activities carried out to achieve short- and long-term goals within organizations and institutions, so it is a useful rational process (Abdalamer et al., 2018: 101). Managerial decisions for the sustainability, growth, and development of an organization vary from one level to another and play an important role in the processes of information gathering and decision-making (Hamdan & V, 2023: 527). Accounting information plays a crucial role in management decisions, facilitating and helping decision-makers predict the values of variables in their decision models (Abdalamer et al., 2018: 102). Hence, decision-making is a systematic approach to identifying, evaluating, and selecting alternatives for achieving organizational performance considering the circumstances, work environment, and various background factors, making it an important and key step (Sihombing et al., 2020: 522). Simply put, decision-making is a psychological process that is vital in the course of the lives of organizations, individuals, and society, involving logical and rational thinking to choose and identify alternatives based on objectives or problems (Hamdan & V, 2023: 527). Decision-making is an important and key function in the management of companies and institutions, carried out by managers at all administrative levels. The success of a company is largely influenced by the soundness and rationality of its decisions, which determine the future state and position of the company. This issue is an ongoing process and an integral part of the basic functions of management, such as planning, organizing, directing, and controlling (Ahmad et al., 2024: 522).

2 Literature Review and Theoretical Side:

2.1 Literature Review

Kareem et al (2024), research investigates the role of accounting information systems (AIS) in enhancing the performance of small and medium enterprises (SMEs). The study used a quantitative method and a questionnaire process to collect the research data.

consisting of 450 questionnaires distributed to SME managers and owners. Used SmartPLS3 software for data analysis. The results of the study showed that the AIS strategy had a significant and positive impact on SME organizational performance. that AIS can support organizational performance while, at the same time, avoiding problems and human errors. That will reduce cost versus time. And it is a resource to facilitate the issue of timely internal decision-making. However, the researcher notes that the results may not be generalizable due to differences in the working environments of cities or countries. However, according to the results of the study, AIS can provide clear strategies for performance improvement.

According to the study Hamad et al (2023), which aimed to investigate the effects of accounting information systems on organizational efficiency in automotive industry manufacturers in Iraq, Qualitative and quantitative methods were used to collect data and information, using descriptive and correlational analysis methods. The results of the study have shown that accounting information systems (AIS) are very important in promoting corporate performance management, decision-making, and control activities. According to this result, the findings are in line with empirical assessments that AIS is related to organizational effectiveness. At the same time, the empirical results revealed a firmer influence of the organizational efficiency of automotive companies in Iraq on accounting information systems. In a sense, an AIS is an efficient tool for formulating monitoring policies and assisting an organization's actions. The study also found that AIS is crucial for generating and communicating high-quality accounting information to issue timely decisions.

According to the research of Hamdan & V (2023), which aimed to investigate the role of accounting information systems on management decisions in commercial banks in Salahaddin province, The study community consisted of 275 employees working in all branches of Iraqi banks in Salahaddin province. Using a questionnaire to collect the research data, a descriptive-quantitative approach was used. 241 questionnaires were correctly returned. Results were analyzed using linear regression and simple regression tests. Therefore, the results of the study show that there is a statistically significant effect of the accounting information system on management decisions in Iraqi banks. This indicates a high degree of positive correlation. The study suggests that the studied banks need to continue their operations to reach a high level of entrepreneurial decision-making, which is attributed to various factors and business management styles.

According to Mohsin et al (2022), the study aims to determine the role of accounting information systems in improving decision-making efficiency among Iraqi companies. which used a descriptive approach to analyze the primary data in the form of purposive sampling of data consisting of 30 samples. Used modified modelling and statistical software (SPSS) for data analysis. The results obtained demonstrated that the communication, accuracy, and efficiency of the Accounting Information System (AIS) have a significant positive impact on decision-making processes. At the same time, it has a significant positive impact on management decisions, improving investment efficiency and making it a mainstay of management.

As Bilal & Tawfik (2022) pointed out in his study, to show the effects of accounting information on the decision-making process in the food industry sector in Oman. The sample consisted of 100 senior managers in selected food companies. To collect the necessary data for the study, a questionnaire was used, with the help of statistics (SPSS version 24). The

results demonstrate that reliability and comparability as a typology of the independent variable (AIS) have a significant positive impact on decision-making. While relatedness, another type of independent variable, had no effect on decision-making in the food industry sector in Oman. The Accounting Information System (AIS) identifies all the strengths and weaknesses of the organization, reasons appropriately, and helps investors and businesses make effective and beneficial decisions. AIS needs to be reliable and accurate to aid in decision-making.

The study aims to Akhter (2022) ascertain how accounting information systems affect organizational performance. The data was obtained from 30 Dakastock Stock Exchange (DSE) banks. Regression analysis using SPSS 23 was used in this study to investigate the causal relationships between variables. The survey was conducted among 200 experienced workers in senior managerial positions in commercial banks in Bangladesh. The results of the study show that AIS has a significant impact on organizational performance as well as an active contribution to increasing profitability, improving information quality, and decision-making capacity. Finally, using AIS is one of the important factors in improving the performance of commercial banks. Reduce asset misuse and obtain investment information to support organizational goal accomplishment.

According to the study's results Kdeear & Halim (2021), this study aims to examine the quality of accounting information and fair value as a basis of information for Gulf banks in the banking sector listed on the Iraqi Stock Exchange between the years (2016-2019). Fair value-based accounting and the effectiveness of transparency measurement of operational decisions and accounting data standards in the banking sector, which in turn affect how those decisions are made. To answer the hypothesis whether accounting measurement and disclosure according to the fair value principle can help improve the quality of accounting information, and also help in its management's rational decisions. For clarity, applied research methodology is relied upon to determine the impact of fair value on accounting information quality. The results obtained from the study show that fair value is one of the most appropriate measures for improving the quality of accounting information and rational management decisions in the banking sector in Iraq.

Refer to the study Ni'matulHoiroh et al (2020), which deals with the effects of financial knowledge and the use of accounting knowledge and human resources on the performance of SMEs in Malang, Indonesia, analyzed in five sub-regions. The data collection for the study involves the use of a survey process and a questionnaire from SME owners. A quantitative approach and multiple linear regression were used to analyze the data. The results show that financial knowledge, the use of accounting systems, and human resources have a positive and significant effect on the performance of SMEs in Malang City. This result also shows the importance of these factors in enhancing SME performance. Accounting information systems thus organize data and transactions to produce useful information for planning, control, and execution and can be a strategic tool to serve an organization and improve organizational performance for SMEs. Good HR knowledge is also essential for sound decision-making, and decision support systems facilitate it. HR capability refers to the ability of individuals, organizations, or systems to achieve goals effectively and efficiently.

Such as the research of Mohamad (2020), which examines the role of accounting information (AI) and financial reporting in decision-making and performance evaluation in

Iraqi private-sector companies. The researcher used a questionnaire process to collect data. Of the 30 participating companies operating in central and southern Iraq, an average of four managers from each company were selected, which used statistical methods to analyze the collected data. The results of the study revealed that most decision-makers believe that cost accounting and financial reporting are necessary for decision-making but lack the appropriate and necessary skills for practical implementation. Many also struggle to research and interpret accounting information to understand key metrics. The majority believe that accounting information alone cannot cover all decision-making needs. This factor forces them to look for other sources of information to facilitate the decision-making process.

2.2 Theoretical Side

2.2.1 Accounting Information System Quality

According to the progress in all areas of life, it constantly comes into the realm of life. Accounting and accounting fields are not excluded from this development because accounting is one of the sciences directly or indirectly related to all spheres of life (Alotaibi et al., 2021: 76). Therefore, an accounting information system is a computer program that collects, investigates, and analyzes accounting information (Qatawneh & Bader, 2020: 5). Many of these programs have emerged to serve accountants more and facilitate accounting work (Kanakriyah, 2017: 3). An Accounting Information System (AIS) is a system that collects information about an organization's activities, converts the data into information for management, helps you make proper plans, and provides the necessary controls to protect organizational assets. (Jarrah et al., 2023: 3). The accounting information system (AIS) can be used within the organization as a means of providing financial information and is a good alternative to manual accounting processes (Kasasbeh & Qatawneh, 2024: 6). Therefore, an accounting information system (AIS) is a system that first prepares accounting information about the activities of a particular organization, and then analyzes and evaluates it in the final stage. It aims to present to the relevant parties the process of transforming data into action. implementing accounting information systems into place, financial reporting will be of higher quality, and proper decision-making, internal control, and financial transactions will all be facilitated (Lutf et al., 2022: 3). An accounting information system is defined as one of the key components of an operation. The function of this system is to classify, process, analyze, and provide appropriate financial information that users of accounting information can benefit from when making decisions for the development of the organization (Kanakriyah, 2017: 3).

2.2.1.1 Relevance

The usefulness of financial information is demonstrated during the decision-making process, so this information must be relevant to the final decision. Since other information cannot be used, this information must be processed to be shown in financial statements to influence the future decisions of investors or lenders. It is informative to have three main characteristics: predictive value, feedback, and timing (Kasasbeh & Qatawneh, 2024: 1080). Therefore, Relevance: Relevance means that all the information that an accounting system provides to a stakeholder must have an impact on the review process so that decisions can be made based on this relevance (Chowdhury et al., 2024: 492). Therefore, information must be relevant to users' decision-making to be helpful. When information helps consumers evaluate past, present, or future events and validate or modify their previous decisions, it influences their financial decisions. The nature and substance of the information affect its

relevance. To effectively service users and give them access to sufficient relevant information to make educated decisions, financial data and reports must be completely relevant. This data needs to be easily accessible and appropriately presented (Ahmed et al., 2021: 192). Therefore, it is ensured that financial reports must be relevant, which is defined as being able to address the type and direction of the decision being made. Consequently, relevance may influence consumers' economic decisions and alter those decisions in their efforts to achieve optimal outcomes (Kasasbeh & Qatawneh, 2024: 1080).

2.2.1.2 Reliability

Reliability or trustworthiness is another attribute of accounting information that must be prepared in an independent and impartially maintained manner, for users to benefit from it. When the information is accurate and free from errors and inaccuracies, trust is built between the users of the accounting information system and the institution (Rashid & Jaf, 2023). Therefore, trust means that the information that is presented to the user side in the accounting information system of the entity. Reflect on the actions that have occurred appropriately in the organization. That is, anyone else using the same information and financial records would yield the same results (Sari & Hasibuan, 2024: 137). Therefore, consumers' confidence in information depends on the information presented to them. The presence of inaccuracies or any errors or omissions in the financial statements may weaken or eliminate confidence in the information presented (Chowdhury et al., 2024: 492). For financial reports to be considered reliable, accounting information must be accurately recast to reflect the financial position of the organization. Also, when financial information is presented reliably, decision-makers can rely on it to make decisions, especially those that benefit the organization (Kasasbeh & Qatawneh, 2024: 1080).

2.2.1.3 Timeliness

One of the important characteristics of accountant knowledge to be considered is time because accumulated knowledge will not benefit the stakeholder in making decisions for the future. After all, accounting must report information in time to achieve quality assurance (Qatawneh & Bader, 2020). So, the ability of the organization is demonstrated by how timely it provides information. Hence, financial statements should be available promptly so that users can use them for their guidance and decisions, since financial data and information change frequently. Every organization is required to prepare financial reports on time (Kasasbeh & Qatawneh, 2024: 1080).

2.2.1.4 Verifiability

Verified information gives users greater assurance that it accurately portrays the economic realities it is meant to reflect. The process by which observers of financial lists come to a clear consensus over the veracity of a given description is known as verification (Al-Waeli, Hanoon, geeb, et al., 2020: 246). Verification assures users that the information provided accurately reflects the economic phenomenon. There are two types of verification: direct and indirect. Direct observation is used to calculate money for verification. Studying the literature, models, and formulas and then recalculating the results using the same method is indirect verification. Business organizations, for example, review their inventory values by looking at inputs such as cost and quantity, then recalculate ending inventories using the same cost flow assumptions (Al-Waeli et al., 2020: 249).

2.2.1.5 Understandability

Understandability refers to financial information provided to stakeholders in a way that makes the information simple and easy to understand. The stakeholder must know basic business information (Chowdhury et al., 2024: 491). Therefore, this feature equips users of financial statements with the ability to compare accounting information across different periods, enabling them to make accurate decisions that enhance their understanding of financial statements (Ahmed et al., 2021: 193).

2.2.2 Administrative decision-making

2.2.2.1 Administrative

Entrepreneurship is the process of implementing cooperation and facilitation among individuals to achieve public and specific goals. By using available human and non-human resources effectively and efficiently (Muhyadi et al., 2020: 148). Therefore, management has been referred to as a form or an artistic issue that has emerged in a common process with human civilization and social phenomena and is at the same time competent to achieve its goals through common activities (Suharto & Pribadi, 2023: 2922). In a broader sense, it includes all activities undertaken by two or more people, from managing to organizing tasks to achieve common goals (Muhyadi et al., 2020: 148). Experts noted that management is a collaborative process involving many different activities to achieve predetermined goals (Mohsin et al., 2022: 5). In contrast, maintaining the institution because of the risks it faces (A. A. Abbas, 2019: 263). In short, entrepreneurship is a series of structured activities undertaken by groups of people working together to achieve predetermined goals. and the main and fundamental functions of the management process sphere are divided into five aspects: planning, organizing, commanding, coordinating, and controlling (Muhyadi et al., 2020: 149). (Cari et al., 2020: 54) defines “management as a substantial and comprehensive procedure that guarantees the efficient and successful completion of the work, involving both individuals and collaborating partners. It also notes that entrepreneurship is distinguished by the procedure that deals with the “organization, direction, planning, and monitoring” of the resources available to the institution. to achieve the objective for which the institution was established productively and effectively”.

2.2.2.2 decision-making

Decision-making has been defined as a cognitive process that involves choosing an action from several alternatives to solve problems. that decision-making itself consists of four main phases: framing, information gathering, selection, and learning from feedback (Okon et al., 2021: 121). So, decision-making is an important day-to-day activity of a business, which is a fundamental process in any institution or organization, carried out by managers or heads of institutions. That includes topics such as finance, pricing, and cost. investment, entrepreneurship, legal, etc. The more accurate and effective the decision-making process, the more profits and benefits it yields for the company’s position and capital (Bilal & Tawfik, 2022: 6). This suggests that feasibility is the central theme of the management process, which involves selecting the best and most appropriate course of action and justifying the impact of alternatives based on data and information (Mohsin et al., 2022: 5). Therefore, management decision-making processes are different and depend on the institution’s environment, which depends on the individual manager’s approach. Business decisions are classified into active strategic and tactical decisions. Accounting knowledge plays a major and important role in guiding and directing management, especially in making

the right choices or decisions (Okon et al., 2021: 121). Therefore, the decision-making process is based on five main principles, namely problem identification, data collection, situation analysis, option development, and alternative evaluation (Bilal & Tawfik, 2022: 6). Therefore, the decision-making process is described as a systematic process with multiple levels and information that determines the interaction of decision-makers with the environment and conditions of the institution. They are directly or indirectly important to achieving the goals and vision of any organization in short-term and long-term decisions (Kdeear & Halim, 2021: 219). It turns out, that before we make any decision, we need to anticipate a decision and choose the best alternative for that particular issue (Bilal & Tawfik, 2022: 6). As (Kdeear & Halim, 2021: 6) puts it, operational decisions involve choosing between two or more alternatives to achieve a given goal, resulting in the selection of the most appropriate alternative among sets of alternatives.

3 Methodology:

3.1 Study problem

The research problem statement is that despite the acknowledged importance of accounting knowledge, there is a gap in understanding how specific qualitative characteristics—such as relevance, reliability, comparability, and intelligibility—influence decision-making styles within Iraqi banks. This paper attempts to fill that gap.

3.2 Study objectives

The study aims to investigate the relationship between qualitative accounting information and managerial decision-making in Iraqi banks, assess managers' perceptions, identify their impact on decision-making processes, and provide recommendations to improve and enhance the relationship and usefulness of accounting information in management. The researcher used two methods:

1. Descriptive Method: The descriptive method relies on the theoretical aspects of a research review that are directly related to the topic of the research.
2. Method of Analysis: Prepare the questionnaire form and distribute it to a sample of the study population consisting of managers and accountants as the main factors for data and information collection. The responses of the study participants are then analyzed.

3.3 Research population and sample

A quantitative approach was used to analyze the research questionnaire in order to identify the objective of the study. The questionnaire was distributed to accounting and administrative employees of banks and university lecturers of the Department of Administration and Accounting. Out of the total (189) questionnaires distributed, only (130) were returned correctly, which is 68% correct. However, Cronbach's alpha was used to confirm the reliability of the questionnaire design, which shows that the coefficients for each variable were higher than the accepted coefficient of 0.60.

Primary data collected from this study relied on a questionnaire to collect this data. This questionnaire was used in their research, which was taken from the studies of (Kasasbeh & Qatawneh, 2024) and (Qatawneh & Bader, 2020). The questionnaire is redesigned and divided into six sections with different numbers of questions, all of which consist of 37 questions designed in the form of a five-dimensional Likert test to test the research hypothesis. The questionnaire was distributed to accounting and administrative employees

of the banking sector and university professors working in the Kurdistan Region/Iraq to obtain the study results.

3.4 Data Analysis

The study adopted a quantitative approach to analyze the research questionnaire in order to determine the impact of accounting information system quality on managerial decision-making in the banking sector of the Kurdistan Region. Statistical software (SPSS) was used to analyze the questions. The test only made use of descriptive statistics and correlation between variables and analysis of variance (ANOVA) and additional testing methods such as multicollinearity, R-square, reliability, and normal distribution of data, as well as model summary techniques. Using a Likert scale ranging from 1 to 5, questions were used to elicit respondents' responses (Salih et al., 2024).

$$AD - M = \beta_0 + \beta_1REL + \beta_2RELI + \beta_3TIM + \beta_4VER + \beta_5UND + \epsilon$$

Description:

AD-M: Administrative decision-making (Dependent variables).

REL: Relevance (Independent variables).

RELI: Reliability (Independent variables).

TIM: Timeliness (Independent variables).

VER: Verifiability (Independent variables).

UND: Understandability (Independent variables).

β_0 : Constants

$\beta_1, \beta_2 \dots \beta_5$: Partial Coefficient Regression

e: Error

3.5 Building Hypotheses

H1: Relevance has a significant positive effect on administrative decision-making.

H2: Reliability has a significant positive effect on administrative decision-making.

H3: Timeliness has a significant positive effect on administrative decision-making.

H4: Verifiability has a significant positive effect on administrative decision-making.

H5: Understandability has a significant positive effect on administrative decision-making.

3.6 Study model

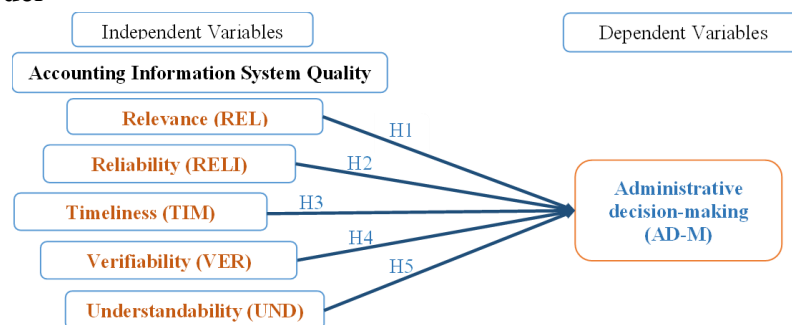


Figure (1) Research form

4 Practical Side

4.1 Background Information for Respondents

According to the results presented in Table 1, which indicates the statistical analysis based on the demographics of the respondents, the following results are presented:

The total number of participants in answering the questions is 130 people from accounting, management, and auditing specialties. Of the total respondents, 79.2% were male, which is 103 people. At the same time, 20.8% of the total respondents are female, which is 27 people.

Table (1) Gender-based sample of respondents

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Male | 103 | 79.2 | 79.2 | 79.2 |
| | Female | 27 | 20.8 | 20.8 | 100.0 |
| | Total | 130 | 100.0 | 100.0 | |

Source: Created by the Researcher

The results of Table 2 show the characteristics of the respondents by age. It shows that a higher proportion of respondents, which is 34.6%, are aged 36–40 years. In contrast, the lowest proportion of respondents is 3.1% aged 26–30 years. At the same time, a high proportion of respondents were aged 40 years and older, accounting for 33.8%, which is the second largest respondent.

Table (2) Age-based sample of respondents

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | 20-25 years | 19 | 14.6 | 14.6 | 14.6 |
| | 26-30 years | 4 | 3.1 | 3.1 | 17.7 |
| | 31-35 years | 18 | 13.8 | 13.8 | 31.5 |
| | 36-40 years | 45 | 34.6 | 34.6 | 66.2 |
| | over 40 years | 44 | 33.8 | 33.8 | 100.0 |
| | Total | 130 | 100.0 | 100.0 | |

Source: Created by the Researcher

According to Table 3, the results show that the people who participated in answering this questionnaire. 39.2% of these people hold a bachelor's degree, which is 51 people. However, in contrast, PhD degree holders who participated are only 4 out of 130, corresponding to 3.1% of the total respondents.

Table (3) certificate-based sample of respondents

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------------------|-----------|---------|---------------|--------------------|
| Valid | Diploma | 34 | 26.2 | 26.2 | 26.2 |
| | Bachelor's | 51 | 39.2 | 39.2 | 65.4 |
| | Master's | 41 | 31.5 | 31.5 | 96.9 |
| | Doctorate | 4 | 3.1 | 3.1 | 100.0 |
| | Total | 130 | 100.0 | 100.0 | |

Source: Created by the Researcher

The results in Table 4 show the specialization of the respondents; only three specialties contributed to the responses, namely, accountant, administrator, and auditor. Therefore, the respondents who are experts in accounting are 71, which is 54.6%. Administrations come in second with 42.3%, equivalent to 55 people. However, the auditor came in third with only four respondents, accounting for only 3.1%.

Table (4) Specialty-based sample of respondents

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------------------|-----------|---------|---------------|--------------------|
| Valid | Accounting | 71 | 54.6 | 54.6 | 54.6 |
| | Administration | 55 | 42.3 | 42.3 | 96.9 |
| | Auditing | 4 | 3.1 | 3.1 | 100.0 |
| | Total | 130 | 100.0 | 100.0 | |

Source: Created by the Researcher

4.2 Analysing Descriptively

Table 5, which is the table of descriptive statistics of the variables, shows the results of the people who participated in the responses at all levels and who had a positive attitude towards the questions since the results were obtained for all the variables. which is the highest mean value, which is 3.8146 for AIS, against the lowest mean value of 3.7141 for Tim. This result is higher than 3.00, which is the mean criterion value. Meanwhile, the highest standard deviation value for Und is 70697. Against the lowest standard deviation for the AIS, which has a value of.55463.

Table (5) Descriptive Statistics

| | Mean | Std. Deviation | N |
|-------------|--------|----------------|-----|
| AIS | 3.8146 | .55463 | 130 |
| Rele | 3.7492 | .70097 | 130 |
| Reli | 3.8092 | .63386 | 130 |
| Tim | 3.7141 | .64973 | 130 |
| Veri | 3.7449 | .69364 | 130 |
| Und | 3.8062 | .70697 | 130 |

Source: Data processed with SPSS 22.

In Table 6, the results tell us the questionnaire used in the study to explain the relationship between the variables. Therefore, reliability testing was used in order to use Cronbach's alpha method, which is one of the methods used to evaluate questionnaires. It is acceptable if Cronbach's alpha result is a value of 0.60. However, the result presented in the table for all variables Cronbach's alpha result is larger than 0.60. Therefore, the questionnaire used for the variables (administrative decision-making, relevance, reliability, timeliness, verifiability, and understandability) as a factor measuring the variables was the reliability of the respondents.

Table (6) Reliability Statistics

| | Cronbach Alpha | N of Items | Desc. |
|-------------|----------------|------------|----------|
| AIS | .795 | 10 | Reliable |
| Rele | .739 | 5 | Reliable |
| Reli | .653 | 5 | Reliable |
| Tim | .744 | 6 | Reliable |
| Veri | .803 | 6 | Reliable |
| Und | .801 | 6 | Reliable |

Source: Data processed with SPSS 22.

4.3 Results of Correlation

The results of Table 7 measure the relationship test between our independent variables, which consist of relevance, reliability, timeliness, verifiability, and understanding, and the dependent variable, which consists of management decision-making. According to the results, there is a moderately positive relationship with a value of .510 between relevance and management decision-making. Whereas, there is the same moderately positive relationship between reliability and management decision-making with a value of.597. However, there is a strong positive relationship between timeliness, verifiability, understanding, and management decision-making, with values of .653, .625 and.672 among the variables. To determine the level of correlation between variables, if the correlation value between variables is less than 30, there is a weak relationship between variables. However, if the correlation value is between 0.30 and 0.60, it is considered a moderate relationship, but if the correlation value is greater than 0.60, the result is considered a strong relationship.

Table (7) Pearson Correlation

| | AIS | Rele | Reli | Tim | Veri | Und |
|--|-----|------|------|-----|------|-----|
| | | | | | | |

| | | | | | | | |
|-------------|---------------------|--------|--------|--------|--------|--------|---|
| AIS | Pearson Correlation | 1 | | | | | |
| Rele | Pearson Correlation | .510** | 1 | | | | |
| | Sig. (2-tailed) | .000 | | | | | |
| Reli | Pearson Correlation | .597** | .659** | 1 | | | |
| | Sig. (2-tailed) | .000 | .000 | | | | |
| Tim | Pearson Correlation | .653** | .637** | .643** | 1 | | |
| | Sig. (2-tailed) | .000 | .000 | .000 | | | |
| Veri | Pearson Correlation | .625** | .619** | .656** | .650** | 1 | |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | |
| Und | Pearson Correlation | .672** | .648** | .601** | .568** | .673** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Data processed with SPSS 22.

4.4 Hypothesis testing

To identify the relationship between the independent variables in the study. The multiple linear tests have been used to find the relationship between the independent variables because the fitted regression model should not show the relationship between the independent variables. According to the results presented in Table 8, it shows that no indication of a multilinear relationship is observed among the independent variables. To prevent this relationship from forming. The VIF value of all variables should always be less than 10, and the tolerance value of all study variables should always be greater than 0.10.

The results of Table 8 make it clear that each of the independent variables affects the dependent variable with a different value. Since Sig Each of the criteria we used to measure the independent variable accounting information system quality is different. Accordingly, the value for relevance $\beta_1 = -.139$, with a sign of .120, which is greater than 0.05, suggests that H1 is rejected and H0 is accepted. This result is contrary to the results of the studies (Qatawneh & Bader, 2020), (Mohsin et al., 2022) and (Mohamad, 2020). This is while this result is the same as the result of the study (Bilal & Tawfik, 2022). According to the result, relevance does not affect the making of administrative decisions according to the answers given by the respondents to the questions. However, the result of the value for reliability, $\beta_2 = .151$, with a Sig of .089, which is less than 0.05 With this result, we can conclude that H2 is rejected and, in contrast, H0 is accepted. This result is similar to the results of the study (Bilal & Tawfik, 2022), (Y. K. Abbas et al., 2020). However, at the same time, this result obtained in the study contradicts the results of the study (Al-Dmour, 2018), (Sihombing et al., 2020), (ADRIAN-COSMIN, 2015), and (Rashid & Jaf, 2023). With that, the result presented in the table for the time value of $\beta_3 = .340$ with sig less than 0.05 where the value is 0.00. This result is similar to the results of the study (Okon et al., 2021), Therefore, this result suggests that financial reports should be submitted to managers and investors in a timely manner in order to influence the decision-making of stakeholders. With this result, we can conclude that H3 is accepted and, in contrast, H0 is rejected. However, the verification result $\beta_4 = .126$, but sig = .169, which is greater than 0.05. With this result, we can conclude that we accept the alternative hypothesis in exchange for rejecting H4. This result is similar to (Stević et al., 2019), (Kasasbeh & Qatawneh, 2024) result that there is no effect of confirmation on administrative decision-making. However, the results show that $\beta_5 = .394$ has the highest beta of all other variables with a signature of 0.00, which is less than This result shows that we can say that we accept the predictive hypothesis while rejecting

the alternative hypothesis. This result is similar to the results of the study (Chowdhury et al., 2024), (Kasasbeh & Qatawneh, 2024).

Table (8) Regression analysis

| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Collinearity Statistics | |
|-------|-----------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | Constant | 1.093 | .217 | | 5.028 | .000 | | |
| | Rele | -.110 | .070 | -.139 | -1.565 | .120 | .425 | 2.354 |
| | Reli | .132 | .077 | .151 | 1.713 | .089 | .430 | 2.326 |
| | Tim | .290 | .073 | .340 | 3.961 | .000 | .456 | 2.193 |
| | Veri | .101 | .073 | .126 | 1.384 | .169 | .403 | 2.479 |
| | Und | .309 | .068 | .394 | 4.559 | .000 | .450 | 2.223 |

- Dependent Variable: AIS
- Source: Data processed with SPSS 22.

According to the result of Table 9, it implies that the value of $R = .765$. This result suggests that there is a strong relationship between the independent variables and the dependent variable. That is, 76.5% of the changes in the dependent variable are due to the influence of the independent variables mentioned. 23.5% of the changes in the dependent variable were due to other variables not mentioned in the study.

Table (9) Model Summary ^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .765 ^a | .584 | .568 | .36465 |

- Predictors: (Constant), Und, Tim, Reli, Rele, Veri
- Dependent Variable: AIS
- Source: Data processed with SPSS 22.

Using the multiple regression tested on the collected data of the study presented in Table 10, it is shown that the F value = 34.886, which means this result is statistically significant. Since the sig value is 0.000. This result is also less than 0.05.

Table (10) ANOVA ^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1 | Regression | 23.194 | 5 | 4.639 | 34.886 | .000 ^b |
| | Residual | 16.488 | 124 | .133 | | |
| | Total | 39.682 | 129 | | | |

- Predictors: (Constant), Und, Tim, Reli, Rele, Veri
- Dependent Variable: AIS
- Source: Data processed with SPSS 22.
-

Table (11) Collinearity Diagnostics ^a

| M | Dimension | Eigenvalue | Condition Index | Variance Proportions | | | | | |
|---|-----------|------------|-----------------|----------------------|------|------|-----|------|-----|
| | | | | Constant | Rele | Reli | Tim | Veri | Und |
| 1 | 1 | 5.936 | 1.000 | .00 | .00 | .00 | .00 | .00 | .00 |
| | 2 | .019 | 17.561 | .85 | .05 | .00 | .00 | .05 | .07 |
| | 3 | .014 | 20.806 | .07 | .06 | .05 | .31 | .02 | .54 |
| | 4 | .013 | 21.668 | .01 | .58 | .00 | .08 | .41 | .02 |
| | 5 | .010 | 24.588 | .00 | .00 | .55 | .53 | .08 | .13 |
| | 6 | .009 | 26.048 | .07 | .31 | .40 | .07 | .44 | .24 |

Source: Data processed with SPSS 22.

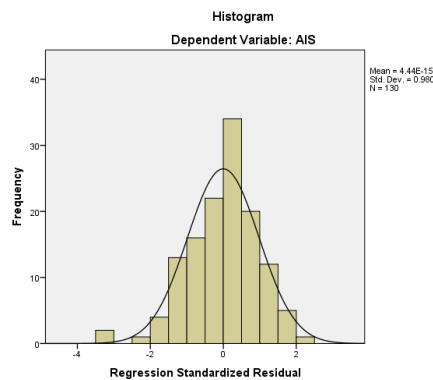


Figure (2) Normality Test

Source: Data processed with SPSS 22.

5 Discussion:

The present study aims to determine the impact of accounting information system quality on administrative decision-making in the banking sector operating in the Kurdistan Region. The results indicate that the criteria for the quality of accounting information systems identified as relevance, reliability, timeliness, verification, and understanding as independent variables affect administrative decision-making differently in the banking sector.

According to the result presented in the tables above, we reject (H1), which states that relevance has a significant positive effect on entrepreneurial decision-making. In turn, we take alternative hypotheses. With this result, relevance to the accounting information system does not affect administrative decision-making. However, relevance depends on the perspective of the users of the financial lists because of the information that the financial lists provide. It must influence this perception of users (Al-Dmour, 2018). Because the concept of relevance deals with the essence and timing of information. These two aspects can influence the decision-making process (Chowdhury et al., 2024). Therefore, the respondents were asked according to the questions mentioned in the relevant section of the questionnaire. For example: "There are no unreasonable delays in the publication of financial statements related to the fiscal year. However, "the financial system reports confirm the overall profitability of the business, which is clear enough for decision-making." Additionally, it "presents financial reports, forecasts, and expectations regarding the future of the institution. "To determine value, the entity uses fair value instead of historical cost in its annual report." In addition, "the institution uses accounting information systems to provide accurate and appropriate information and reports for decision-making purposes." According to these questions and the respondents' answers, the banking sector's accounting information system has not achieved a good relationship between communication and administrative decision-making. So, there are problems in following this system in this sector.

At the same time, the same result holds for trustworthiness, rejecting our proposed H2, which states that "Reliability has a significant positive effect on administrative decision-making." In contrast, the acceptance of the alternative hypothesis. This result suggests that among the users of financial lists, there is no trust in the information published by the accounting information system in the banking sector, according to the answers received from the respondents. Therefore, this result contradicts the view that the information published should be trusted by users (Rashid & Jaf, 2023). However, the information must provide a

comprehensive description of the financial situation of the institution, i.e., any user who reuses the information must provide the same results (Kanakriyah, 2017).

Nevertheless, the results of the hypothesis "Timing has a significant positive effect on managerial decision-making" indicate that the alternative hypothesis is rejected. Therefore, the questions asked to respondents consisted of "the information provided to users can be verified whenever users wish." However, "the information in the financial statements provided reflects the same information that occurred internally." In addition, "the information in the financial statements confirms the amount of the institution's annual profit." "Any information that can be verified can also facilitate the decision-making process." Therefore, "all published financial statements have been certified by the statutory accountant. So "accounting information systems provide accurate and comprehensive data that are appropriate factors in decision-making." are satisfactory to the respondents. So, for the information to be appropriate, it must be provided to the users promptly. Because if information is not provided promptly, it loses its value. However, information must be highly audited because it contributes to administrative decision-making (Kasasbeh & Qatawneh, 2024).

At the same time, "understanding has a significant positive impact on administrative decision-making." This leads to acceptance of the proposed hypothesis. Therefore, users and managers should have a good understanding of the data and information provided by the accounting information system. To effectively influence economic and administrative decisions. That is why the questions designed for this section were satisfactory to the respondents. Because understanding means "the process of classifying, characterizing, classifying, and then presenting financial information clearly and concisely," (Al-Dmour, 2018). which indicates that the financial information presented is fairly clear and transparent in its presentation to the relevant parties (Chowdhury et al., 2024).

6 Conclusion:

Finally, based on the above results presented in the study, it can be shown that the quality of accounting information systems has a better impact on administrative decision-making in the banking sector. By creating an appropriate and safe working environment for the accounting process information is considered appropriate and good when it can successfully participate actively in the decision-making process and the announcement of decisions. That is, this type of information is considered to be of high quality and can provide the most benefit in the decision-making process. On the other hand, a favorable environment should be created for the implementation of accounting information systems in institutions, in exchange for strict monitoring of how this system is implemented in order to efficiently provide high-quality accounting information to managers and users. Because there is more than one concept for evaluating the quality of accounting information. Since managers are inside the organization, users outside the organization rely primarily on the information provided by the accounting information system. Therefore, the quality of accounting information makes an active contribution to the publicity of the administrative decision-making process.

Limitations in the study depend on the rational state of the respondents and their understanding of the nature of the questions they were asked, as well as the risks of the environment in which they work. In addition, the number of banks operating in the Kurdistan Region is small because the employees of these banks are part of our research sample.

It is recommended that government institutions should issue laws and guidelines on how to implement accounting information systems in all private sector institutions and link them to private government institutions in order to monitor the economic activities of these institutions. Forcing banking sector institutions to implement a strategic plan to develop and implement an accounting information system that can meet the needs of managers and users of this system in terms of the quality of accounting information. Moreover, researchers should conduct more studies in this area in the future in terms of adding other variables.

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Appendix

| No | Appendix: Questionnaire form | 5 | 4 | 3 | 2 | 1 |
|--------------------------|---|---|---|---|---|---|
| Relevance | | | | | | |
| 1 | There are no unreasonable delays in publishing financial statements related to the financial year. | | | | | |
| 2 | Financial system reports confirm the overall profitability of the business, which is clear enough for decision-making. | | | | | |
| 3 | Presents financial reports, forecasts, and expectations about the institution's future. | | | | | |
| 4 | The entity uses fair value instead of historical cost in its annual report. | | | | | |
| 5 | Institutions use accounting information systems to provide accurate and appropriate information and reports for decision-making purposes. | | | | | |
| Reliability | | | | | | |
| 6 | Users must trust the financial reports published by the institution | | | | | |
| 7 | Due to the lack of human intervention, electronic financial reports are always reliable. | | | | | |
| 8 | The information shown within the financial statements is reliable and expressive of the entity's condition. | | | | | |
| 9 | Systems rely on data, and the more refined the data, the more reliable the results. | | | | | |
| 10 | Accounting information systems provide relevant and reliable information that significantly impacts decision-making. | | | | | |
| Timeliness | | | | | | |
| 11 | Accounting information systems present information without delay, promptly. | | | | | |
| 12 | An accounting information system promptly adapts the information it presents to the current situation. | | | | | |
| 13 | Decision-makers can make decisions at any time based on financial reports. | | | | | |
| 14 | There is no difference between financial reporting and the work environment to influence decision-making. | | | | | |
| 15 | The accounting information system meets the demands of its users promptly. | | | | | |
| 16 | Institutions use accounting information systems to process, store, and deliver accurate data efficiently to management decision-makers on time. | | | | | |
| Verifiability | | | | | | |
| 17 | The information provided to the users can be verified whenever the users wish. | | | | | |
| 18 | The information in the financial statements presented reflects the same information that occurred internally. | | | | | |
| 19 | The information in the financial statements confirms the amount of the institution's annual profit. | | | | | |
| 20 | Any information that can be verified can also facilitate the decision-making process. | | | | | |
| 21 | All published financial statements have been certified by statutory accountants. | | | | | |
| 22 | Accounting information systems provide accurate and comprehensive data that appropriately factor into decision-making. | | | | | |
| Understandability | | | | | | |
| 23 | There is a glossary in financial reports that facilitates understanding of financial reports for decision-making. | | | | | |
| 24 | The technical use of living language in financial terms is easier to understand. | | | | | |
| 25 | The sources of expenditure and revenue are explained in the most beautiful way for understanding. | | | | | |

| | | | | | | |
|---------------------------------------|---|--|--|--|--|--|
| 26 | Financial reports contain tables and graphs that highlight the information and make the understanding process easier. | | | | | |
| 27 | The value and nature of the institution's assets are clear for understanding and decision-making. | | | | | |
| Administrative Decision-Making | | | | | | |
| 28 | Accounting information systems allow the processing of large amounts of information that are useful for rationalizing the decision-making process. | | | | | |
| 29 | There is a positive relationship between accounting information systems and decision-making processes in institutions. | | | | | |
| 30 | Accounting information systems have the potential to improve the reliability of financial reports. | | | | | |
| 31 | Management in organizations and institutions relies on effective decision-making and management functions followed by appropriate accounting information systems. | | | | | |
| 32 | Accounting information systems encourage employees to perform tasks within management plans. | | | | | |
| 33 | Compliance with laws and regulations is guaranteed by accounting information systems. | | | | | |
| 34 | Institutional decision-makers do not rely on accounting information systems for their decision-making processes. | | | | | |
| 35 | Accounting information systems should be classified according to the different types and information they collect. | | | | | |
| 36 | The efficiency of management decisions in entities is largely influenced by the information provided by the accounting information system. | | | | | |
| 37 | Accounting information systems of institutions are used to efficiently and conveniently meet the needs of their users. | | | | | |