

## **Characteristics of Accounting Information and its Impact on Institutional Economic Decision-Making – Study Applied in the Office of Financial Oversight**

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### **Abstract**

*The research aimed to demonstrate the most important characteristics of accounting information and its impact on economic decision-making, especially after technological development, and that institutions have become more complex for their size and increased competition among them. Therefore, the decision-making process has been very important in the planning, regulation, and oversight process in order to ensure the continuity of economic units in their activity. The research used the identification as a basic measurement tool for collecting data that was used to test the research hypotheses. The sample of the research was 61 views from different administrative levels in Iraq's Federal Financial Control Office, the research reached a number of conclusions, most notably the fact that the DPI's overall performance situation is overshadowed by the slowness in choosing the best alternative because of the routine nature of the DPI performance and the fact that it is subject to governmental and official standards, which are often highly complex.*

**Keywords:** *Accounting information characteristics, institutional decisions, Iraqi Federal Financial Control Office.*

### **Introduction**

The large and accelerated process of development in all spheres of life has affected interest in an area of knowledge of economic units that represents the characteristics of accounting information and its importance in making important and necessary decisions to ensure the continuation of economic unity, especially in the light of the acceleration and development of ICT. and that attention to this area has helped to create competitive advantages for economic enterprises, The research consists of four investigators. The first research examined the methodology of research and previous studies. The second examined the theoretical framework, the third examined the practical aspect and the fourth examined the most important conclusions and recommendations.

### **Research methodology and previous studies**

#### 1. Research problem

The problem of research can be summarized in automated questions:

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.1 How important are the characteristics of accounting information in the decision-making process of Iraq's Federal Financial Control Office?

.2 What is the impact of accounting information characteristics on the decision-making process of Iraq's Federal Financial Control Office?

2. Research importance

The importance of research in identifying the most important characteristics of accounting information and the extent to which these characteristics affect decisions in the Iraqi Federal Financial Control Office

3. Research objectives

The research aims at the following statement:

1. Demonstrate the importance of knowing the characteristics of accounting information in the appropriate and timely decision-making process.

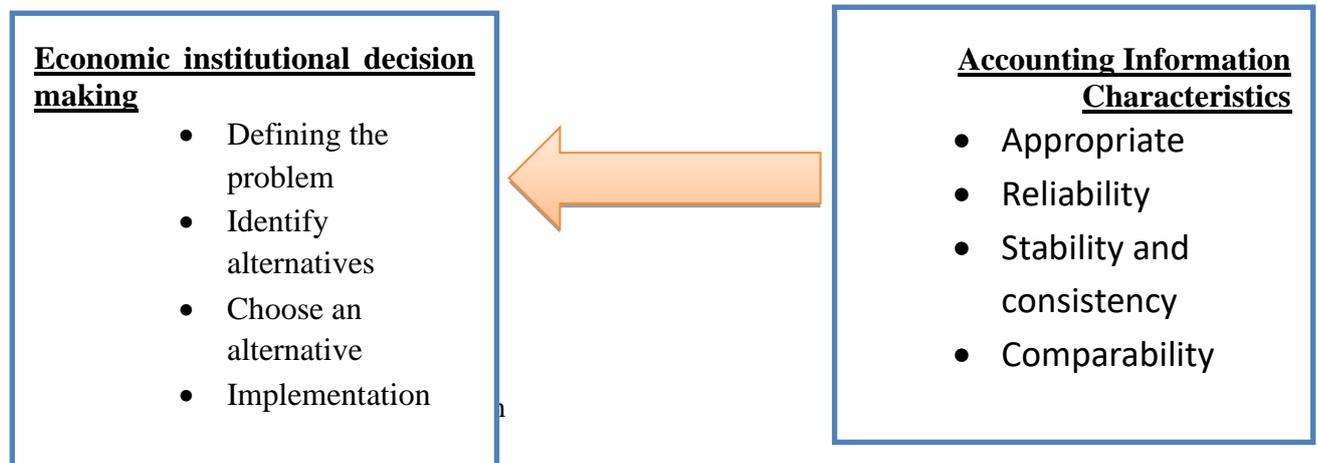
2. Know the levels of characteristics to be found in accounting information and its impact on important and sensitive decision-making.

4. Search form

The model is referred to as the illustrated image of the variables, which is summarized as follows:

1- The independent variable (characteristics of accounting information) and its sub-dimensions (relevance / reliability / stability and consistency / comparability)

2- The dependent variable (making economic institutional decisions) and its sub-dimensions (the stage of defining the problem/identifying alternatives/choosing the alternative/implementation). The research model can be stated in the following figure.



5. Research hypotheses

The research is based on the main premise that (there is a morally significant impact relationship for accounting information characteristics in economic institutional decision-making in the Federal Financial Control Office). Four sub-hypotheses emerge from this hypothesis:

5.1. First sub-hypothesis: There exists a morally significant impact relationship for the adequacy of accounting information in institutional economic decision-making

Sub-hypothesis.

II: There is a morally significant impact relationship on the reliability of accounting information in institutional economic decision-making

Sub-hypothesis.

III: There is a morally significant impact relationship on the consistency and consistency of accounting information in institutional economic decision-making

Sub-hypothesis.

IV: There is a morally significant impact relationship for comparability of accounting information in institutional economic decision-making.

## 6. Method

The research curriculum refers to the plan that clarifies and defines the methods and procedures for collecting and analysing data. The research is then designed and conducted. The researcher has adopted the analytical descriptive curriculum based on the survey of individuals of the sample researched in the Iraqi Federal Financial Supervision Office on the study variables because it is characterized by a holistic view and is most appropriate to the phenomena discussed in administrative sciences.

## 7. Sources and methods of data and information collection

The researcher relied on a number of sources for the purpose of collecting the necessary data and information that contribute to the achievement of the objectives envisaged, including the following:

1. Theoretical framework: This aspect has been prepared by reference to sources and references specialized in organizational behaviour and human resources management from foreign books, letters, dissertations, research and studies, including those available in the library and some from the Internet's international information network.

2. Practical framework: In order to obtain the field information and data needed to complete the practical aspect, the following relies on:

a) Identification: used to collect data and information on the independent variable (accounting information characteristics) and the subordinate variable (economic institutional decision-making), as they are designed through reference to research and studies that have addressed the variables. Records and data from the organization's study site: to obtain administrative data on the nature of the work and a number of administrative and detailed information that serves the research.

b) Field visits: In order to accomplish the field aspect and learn about the nature of the DPI's work, collect data and monitor the different performance process, the researcher is required to make several continuous visits to DPI headquarters.

c) Interviews: In order to gain a better understanding of the subject matter of the study and diagnose problems, the researcher conducted numerous interviews and continuously conducted with the managers and officials of the units in question.

## 8. Search Limits :Search limits are divided into:

1- Spatial boundaries. The study tested its hypothetical plan at the headquarters of Iraq's Federal Financial Control Office in Baghdad as an area of application.

2- Human boundaries: Included a number of directors working in the office and at various administrative levels to cover the various pockets of research variables.

3- Time limits: These limits were the duration of the field side's preparation of the study at the research site, which was extended during March 2023.

## 9. Statistical Analysis and Processing Tools

Statistical analysis and processing tools are the primary means by which hypotheses can be identified or not validated. This requires the selection of appropriate statistical tools to

analyse, process and test hypotheses. In light of this, the study requires the use of the following statistical tools:

A. Instruments of honesty and consistency: Palatine

- Constant coefficient (Alpha Cronbach): To verify the stability and accuracy of metrics in measuring variables manually without complexity or overlap.

B. Descriptive statistical tools:

- Computational medium: to determine the level of answer about the paragraphs and know the level of variables on the ground.
- Standard deviation: To see the level of dispersion of sample answers around the computational medium.
- Relative difference factor: to determine the consistency of sample answers
- Relative importance: to determine the severity and level of the responses' relative relevance on the ground.

C. Analytical statistical tools include:

- Binding coefficient (Pearson): used to determine the strength and type of relationship between two variables.
- Structural Equation Modeling is used to measure the level of simple and multiple impact relationships between variables.

Some of the software's software have been adopted in the implementation of the above tools:

- Software (SPSS V 24)
- Program (Amos V 24)
- Microsoft Excel 2010

10. Resolution

The identification has been adopted as a key tool in field-specific research information gathering processes through its adoption as a key mechanism in the research sample survey process. The following is a review of the most important points relating to the questionnaire:

1- Description of the questionnaire: The questionnaire included three sections, the first of which included the identification information on the search sample, which included: Scientific qualification, job location, number of years of service (While section II included questions about the variable) proactive behaviour (Section III was for variable) impression management (and a scale was adopted (Likert) 5 grades ranging from (1-5) Grades, where scores (1.2) represent the level of disagreement, and grades (4.5) represents the level of the agreement, while (3) represents the neutral answer.

2- Scale construction: The researcher resorted to a review of some of the literature, scientific research and previous studies. It was relied upon to build a scale to fit the field environment of the research, as the metrics were divided on the basis of the variables measured and as in the table below.

Table No. (1) Installation of the resolution and meter used

Variables	Dimensions	Number Of Paragraphs	Source
Accounting Information Characteristics	Appropriate	4	2018 Al-Hajjawi and Al-Masoudi
	Reliability	4	
	Stability and consistency	4	
	Comparability	4	
Economic institutional decision-making	Define The Problem	4	Hussein, Belaguer, 2018
	Identification Of Alternatives	4	
	Choice Of Alternative	4	
	Execution	4	

Source: Table prepared by the researcher

3-The tests of verification include:

A. Testing of apparent honesty and content honesty: The apparent truthfulness and content honesty are among the most important types of tests that have gained great importance in research work and in order to achieve this test and to determine the level of honesty above. The identification was presented to a number of experts in the accounting and administrative research work. Their observations were taken into account, which contributed to determining the extent to which the subduration of the main variables and the extent to which the measurement paragraphs were revised.

B. Constructive stability and structural honesty of the measurement tool: it is a measure Alpha Cronbach is one of the most important and well-known measures used to measure resolution stability, if the test value is less than (% 60) This is a weak indicator of stability while consistency is acceptable if it exceeds its value (70%) The stability rate is good if you reach (80%) and more, and the current research shows that the values of a coefficient Alpha Cronbach's main search variables and their sub-dimensions ranged from (0.925 - 0.723) These values are accepted in descriptive studies as being high values compared to values (Alpha Cronbach) standard (0.70), and structural authenticity coefficient values are all high because they follow in calculation the coefficients extracted, ranging from (0.850 - 0.962), thus making the search tool valid for final application as it has high accuracy and stability.

#### 11. Community and Sample Research

Perhaps one of the most important problems facing researchers in the field of management science is the problem of selecting the sample on which the study will be conducted, the way it is selected, the size of which represents the part of the whole and is concerned with choosing vocabulary from the research community, and it must be well represented for all the characteristics of the indigenous community so that the results are closer to reality, and the current research society is represented by (Iraqi Federal Financial Supervisory Office) One of the most important organizations and in order to choose the appropriate sample. The realities of the organizational structures of the Office as a whole and of the various departments have been examined. Individuals belonging to the higher, middle and executive departments have been selected as the most suitable for the

variables and the most able to absorb them. (65) It was retrieved (61) from it to represent the sample on which the statistical analysis processes were conducted, which is considered sufficient and representative of the nature and characteristics of the research community.

The sample indicators were as follows:

- 1) Years of experience:

Table No. (2) Distribution of research sample by years of experience

Category	Repetition	Ratio
1 less than 10	11	%18
10. Less than 15	19	%31,5
15 - Less than 20	18	%29
More than 20	13	%21,5
Total	61	%100

Source: Table prepared by the researcher based on the results of the field study

By viewing the above table, the majority of the research sample individuals are in the category (10. Less than 15) years and with a ratio of (31.5%) is good for field research indicators since they form the engine to operate in a way that is based on outstanding experience through the work years of La Paz and can be considered the most capable element to understand performance requirements according to the target criteria. The rest of the ratios are distributed among the category of work. (1 less than 10) which form a percentage (18%) and a category (15 - less than 20) which constituted a percentage (29%) and a category of 20, which accounted for 21.5%.

- 2) Practical qualification

Table No. (3) Distribution of the research sample by scientific qualification.

Educational Qualification	Repetition	Ratio
bachelor's	22	%36,5
high diploma	15	%24,6
masters	14	%22,4
doctorate	10	%16,5
total	61	%100

Source: Table of the researcher's preparation based on the results of the field study

By accessing the data in table (3) Above, it is clear that the majority of the research sample are bachelor's degree holders with a percentage of (36.5%) ) which is a good indicator that shows the ability of individuals to understand and capture the discouraged variables and questions about them and thus clarify the picture of the search variables

while the ratio of the higher diploma campaign was (% 24.6) While the master's campaign (% 22.4) was finally the PhD (% 16.5).

### 3) Job Position

Table No. (4) Distribution of search sample by functional location

job position	Repetition	Ratio
General managers and their associates	14	%22,8
Department Heads	20	%32,7
People's officials	27	%44,5
total	61	%100

Source: Table of the researcher's preparation based on the results of the field study

By viewing the results of table (4), it is shown that most of the research sample individuals belong to the division officer level and in proportion (44.5%) They are therefore the closest to the details of the executive work and are the most able to present the true picture of the activity of the Office of Information Management and decision-making processes in their factual form and not through addresses or administrative aspects that do not reflect the reality and thus the proximity of the sample to the adoption of the work and the variables addressed by the research while the ratio of members of the section head category (32.7%) and the General Manager and Associ( 22.8%).

#### Theoretical aspect

##### I. Accounting information:

1. Concept: Accounting information is defined as (dataset processed for meaningful indicators and can be used as a basis in future decision-making and forecasting processes) (Shabir, Ahmed Abdul Hadi, 2007:139).

2. Qualitative Characteristics of Accounting Information: One of the most important features of accounting information necessary for decision-making and these characteristics are varied and the most important (3: Gibson, 2013) (Jabawi and Masoudi, 2018:12).

A. Adequacy of accounting information: adequacy of accounting information means the ability to cause damage to the decisions of users of accounting information by changing their expectations (their decisions), which is to have the ability to make a decision and therefore must have the predictability to be appropriate. The degree of adequacy of accounting information is measured by the extent to which it affects decision makers and helps them to reach appropriate decisions. It includes the following sub-features:

- Predictive value: if it can be used as input by its users to anticipate future results
- Assurance value: means when users provide feedback that matches or approaches their previous ratings.
- Material (relative importance): Accounting information is material when its deletion or non-reflection affects decisions made on the basis of this information.

B. Reliability: Financial reports represent economic phenomena in numbers and words. In order to be useful, appropriate phenomena must not appear but truly represent such phenomena and include the following secondary features:

- **Completeness:** All prescribed phenomena include all the information necessary for the user to understand these phenomena, including all descriptions and explanations
- **Neutrality:** that is, it is free of bias in choosing to display financial information without any misrepresentation and has weight and concentration
- **Error-free:** means no mistakes or omissions in the waher.

C. **Consistency and consistency:** It is a sincere formation of the economic phenomenon and what it should represent and the different knowledge capacity and independent users reach a consensus on it rather than a complete agreement.

D. **Comparable:** That is, decision makers are interested in choosing between alternatives, so the information is more useful if it can be compared with information similar to other companies or to the same company from time to time that enables them to neutralize and understand the similarity and difference between the paragraphs and is linked to comparability and facilitates their consistency in using the same methods for the same periods and comparability does not mean uniformity.

## II. Concept of decision-making:

1-Concept: Defined as "Decision-making process indicates an integrated system of problem-identifying processes and selection of the best alternative" (Maher, 2007:23)

2-Phases: Each stage of decision-making requires an effective information system for appropriate decision-making only Model (H.SIMON) There are three phases: (Hussein, Belaguer, 2018:24).

**a)** **Problem identification and information-gathering phase:** information-gathering phase on the environment surrounding the decision-maker for the purpose of developing an idea of the decision-maker's environment in which the decision will be taken.

**b)** **The stage of identifying available alternatives or what is known as "design":** here it is information on the nature and number of alternatives available and the expected results of each alternative; Alternatives will be evaluated in the light of their results.

**c)** **Selection Phase:** Here is the need for information to measure the desired objectives from the chosen alternative and compare this with the objectives set to choose the optimal alternative. While LUCAS) added a fourth phase, namely:

**d)** **Implementation:** The nature of the information requested relates to the actual consequences of decision-making and its implementation in practice; Follow-up implementation and comparison of actual results with predetermined programmes and identification of deviations need information to be provided to the decision maker to identify appropriate corrective actions.

## III. The role of accounting information characteristics in decision-making

The decision-making process is of great importance in the work of the economic unit of all kinds and sizes data and information, especially accounting, have qualitative characteristics that make this information useful in rational decision-making. This information and data are quantitative and verifiable and are more effective than others in decision-making (129: Fernandez, 2003)

### The Practical Aspect

I. **DESCRIPTION AND DIAGNOSIS OF RESEARCH VARIABLES.** In interpreting the level of research variables, the researcher relied on the value of the computational medium achieved by dividing it into five categories belonging to the computational circles, as shown in table 5:

Table 5: Classification of computational intermediate levels by categories

Category Sequence	Category Range	category level
1	1,80-1	very low
2	2.60-1,81	low
3	3.40-2.61	Moderate
4	4.20-3.41	high
5	5.00-4.21	very high

Source : Nakapan, W. & Radsiri, S. (2012) " Visual training in virtual world: A comparative study between traditional learning versus learning in a virtual world Proceedings of the 17th International Conference on Computer-Aided Architectural Design Research in Asia, p. 573.

1- Description and diagnosis of variable characteristics of accounting information

This paragraph contains the statistical description of the accounting information characteristics variable and its subsidiary dimensions in aggregate, as table (6) shows the results of the proactive behaviour variable metric statistics measured by four field dimensions, reaching the total arithmetic average of this variable (4.206), the standard deviation (0.397) and the relative difference factor. (% 0.44) and relative importance (% 84.12). These statistical results indicate that the variable characteristics of accounting information has gained a high degree of relevance according to the responses of individual researchers.

In the order of sub-dimensions, the comparability dimension came in the first order in the middle (4.399) and a different factor (11.65), which is an indicator consistent with the nature of business performance in the DIWA as an official organization adopting the formal method of performance and adopting the comparative mechanisms for financial and accounting performance between different entities as well as comparing the performance of the same entities over multiple periods of time, while the appropriate dimension came in the last order and a standard deviation (.594) A different factor (15.67) is an important indicator that must be heeded by allowing formal and informal mechanisms to collect, prepare and compile accounting information that will give decision makers clear images of performance and the shape of future developments.

Table 6. Description and diagnosis of variable accounting information characteristics

T	Dimensions	Arithmetic Mean	Standard Deviation	Difference Factor	Relative Importance%	Order Dimensions According To Variation Coefficient
1	Suitability	3.794	.594	15.67	75.89	4
2	reliability	4.283	.548	12.79	85.66	3
3	Stability and consistency	4.349	.534	12.28	86.97	2
4	comparability	4.399	.513	11.65	87.97	1
5	Accounting Information	4.206	.397	9.44	84.12	-

	Characteristics					
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Source: Table of the researcher's preparation based on the results of the statistical programme.

## 2- Description and diagnosis of variable economic institutional decision-making

This paragraph contains the statistical description of the economic institutional decision-making variable and its subsidiary dimensions in aggregate, as table (7) shows the results of the metric statistics of the variable measured by four field dimensions, reaching the total computational average of this variable (4.221) and reaching the relative difference factor (0.376). (8.90%) and relative importance (84.42%). These statistical results indicate that this variable has gained a high degree of relevance according to the individual researchers' answers.

At the subdimensional level, the first order came after the identification of alternatives was of relative importance. (% 90.09) A different factor (10.88) is an indicator of the desire of the departments overseeing the work in question to adopt behaviours and policies that show a more diverse appearance of work and give a higher level of choices due to the state of uncertainty that constitutes the features of the Iraqi economic situation and its impact on various crises. s general performance shows a slowness in choosing the best alternative due to the nature of routine performance in the diary.

Table 7 Description and diagnosis of variable economic institutional decision-making

T	Dimensions	Arithmetic Mean	Standard Deviation	Difference Factor	Relative Importance%	Order Dimensions According To Variation Coefficient
1	identify the problem	4.269	0.646	15.13	85.37	3
2	identification of alternatives	4.504	0.490	10.88	90.09	1
3	Choice of alternative	3.926	0.626	15.95	78.51	4
4	Implementation	4.186	0.586	14.01	83.71	2
	Economic institutional decision making	4.221	0.376	8.90	84.42	-

Source: Table of the researcher's preparation based on the results of the statistical programme

## II. Test the hypotheses of the effect

### Testing direct impact relationships between study variables

For the purpose of testing the main direct impact hypotheses and their sub-hypotheses, the researcher adopted the use of structural equation modelling technique (SEM), an advanced statistical technique for building and testing statistical models to analyze data which are often causal models, so that (SEM) is a very effective method in terms of representing the direct and indirect effects of underlying variables on the factors measured in the default model, so the level of direct effect between the variables can be determined by them, as follows:

- Main hypothesis II: (There is a morally significant impact relationship for accounting information characteristics in economic institutional decision-making in the Federal Financial Control Office).

Table 8 below shows a positive and meaningful impact of the variable characteristics of accounting information in institutional economic decision-making, noting that the results of the model's conformity indicators were within its ad hoc acceptance base. (RMR = 0.036) which is below its acceptable range of 0.08 as evidenced by the standard impact factor value (0.71) which means that the variable accounting information characteristics affect the variable of institutional economic decision-making by a percentage (71%) at the level of the research sample and this value is moral because the value of the critical percentage (C.R.) apparent in table (5) was 11.915, a moral value at the P-Value level shown in the same table.

The table also shows that the value of the determination coefficient (R2) is 0.51. This means that the variable of accounting information characteristics is able to explain 51% of changes in the decision variable. The remaining percentage of 49% is for other variables not included in the study model. Based on the foregoing, the second main premise is accepted.

Table 8. Pathways and parameters to test the impact of accounting information characteristics on institutional economic decision-making

Tracks			Standard regression weights	Non-standard rating	standard error	critical	Level of morale
Economic institutional decision-making	<---	Accounting Information Characteristics	.711	.673	.056	11.915	***
Stability and consistency	<---	Accounting Information Characteristics	.798	1.073	.069	15.613	***
comparability	<---	Accounting Information Characteristics	.515	.772	.109	7.090	***
Suitability	<---	Accounting Information Characteristics	.771	.996	.070	14.279	***
Reliability	<---	Accounting Information Characteristics	.841	1.159	.063	18.294	***
Identify alternatives	<---	Accounting Information Characteristics	.733	1.260	.099	12.707	***
Choose an alternative	<---	Accounting Information Characteristics	.592	.987	.114	9.661	***
Defining the problem	<---	Accounting Information Characteristics	.704	.919	.079	11.691	***
Implementation	<---	Economic institutional	.535	.834	.112	7.458	***

		decision-making				
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Source: Table of the researcher's preparation based on the results of the statistical programme.

Four sub-hypotheses emanate from the second main hypothesis:

1.1. First sub-hypothesis: There exists a morally significant impact relationship for the adequacy of accounting information in institutional economic decision-making

Table 9 below shows that there is a positive and meaningful impact of the information suitability dimension in decision-making, noting that the value of the modular impact coefficient is approximately (0.36). This means that the information suitability dimension affects the variable decision-making ratio. (36%), this means that changing one deviation unit of information suitability in the research sample diary will result in a change in the quality and quality of decisions made to work by a percentage (36%), this value is moral because the value of the critical percentage (C.R.) apparent in table (4.712) moral value at a morale level (0.000), confirming the acceptance of the hypothesis.

1.2. Sub-hypothesis II: There is a morally significant impact relationship on the reliability of accounting information in institutional economic decision-making

The table below shows that there is a morally significant positive impact of the reliability of accounting information in decision-making, as we note that the value of the modular impact coefficient is almost (0.21). This means that this dimension affects the variable decision-making ratio. (% 21) At the level of the Diwan Research Sample Institutions, this means that changing one deviation unit from the reliability dimension of the Diwan Research Sample will result in a change in the level of decisions taken by a percentage (% 21), this value is moral because the value of the critical percentage (C.R.) apparent in table (2.327) is a moral value at a moral level (0.020) and therefore the hypothesis can be accepted.

1.3. Sub-hypothesis III: There is a morally significant impact relationship on the consistency and consistency of accounting information in institutional economic decision-making.

The table below shows that there is a morally significant positive impact of the information stability and consistency dimension in institutional economic decision-making, noting that the value of the modular impact coefficient has reached (0.22). This means that the consistency and consistency of accounting information affects the variable decision-making ratio. (% 22) At the level of the Diwan sample research, this means that changing the unit of deviation of one of this dimension in the Diwan will result in a change in the shape and content of the decisions taken in proportion (% 22) This value is moral because the critical ratio value (C.R.) shown in the table (2.667) is moral value at a moral level (0.008) and therefore the sub-hypothesis can be accepted.

1.4. Sub-hypothesis IV: There is a meaningful impact relationship for comparability of accounting information in institutional economic decision-making

The table below shows that there is a positive and morally significant impact of the accounting information comparison dimension in decision-making, as we note that the value of the modular impact factor is rounded (0.16). This means that after comparability affects the variable decision-making ratio. (% 16) At the level of the Diwan in question, this means that the change of one deviation unit from the comparability in the Diwan Sample research will result in a change in the level of decisions taken by a percentage (% 16), and this value is moral because the value of the critical percentage (C.R.) apparent in the table below (2.629) is a moral value at a moral level (0.009) and therefore the sub-hypothesis can be accepted.

Table 9 Trails and Parameters of Proactive Behavior Effect Test in Impression Management

tracks			Standard regression weights	Non-standard rating	standard error	Critical ratio	Moral level
Economic institutional decision-making	<---	Suitability	.361	.262	.056	4.712	***
Economic institutional decision-making	<---	Reliability	.211	.143	.062	2.327	.020
Economic institutional decision-making	<---	Stability and consistency	.220	.153	.057	2.667	.008
Economic institutional decision-making	<---	Comparability	.155	.097	.037	2.629	.009

Source: Table prepared by the researcher based on the results of the statistical program.

## Conclusions, recommendations and proposals

### I. CONCLUSIONS

1- The field study showed that after comparability as the first in the order of dimensions of the interpretative variable (accounting information characteristics), an indicator consistent with the nature of business performance in the DIWA as an official organization adopts the formal method of performance and adopts the comparative mechanisms for financial and accounting performance between different actors as well as the comparison of the performance of the same actors over multiple periods of time

2- Through field-side results, the identification of alternatives in the first order within the dimensions of the responsive variable (Economic institutional decision-making) is an indicator of the desire of the departments overseeing the work in question to adopt attitudes and policies that show a more diverse appearance of work and to give a higher level of choices due to the state of uncertainty that constitutes the features of the Iraqi economic situation and its impact on various crises.

3- From the field study's findings, the overall performance situation in the Office has been overshadowed by the slow choice of the best alternative due to the routine nature of the Office's performance and the fact that it is subject to governmental and official standards, which are often highly complex.

3- Through statistical results the main hypotheses and sub-hypotheses of the research have been validated.

## II. RECOMMENDATIONS AND PROPOSALS

### A- Recommendations

- 1- The need to allow formal and informal mechanisms to collect, prepare and prepare accounting information that will give decision makers clear images of performance and the shape of future developments.
- 2- Reconciling the base of options offered to decision makers and working under multiple scenario technology, which gives greater freedom to decision makers in order to ensure a situation of avoiding the crisis or minimizing its effects.
- 4- Accelerate performance by adopting digital machinery and formats and adopting statistical prediction and processing models that ensure a state of rapid response to any environmental variables.
- 5- Work to strengthen decision-making mechanisms in a sober manner and deal with them at different levels of administration to ensure that all levels are able to make the decision closest to the right through courses, workshops and awareness-raising programmes within the Organization that ensure that decision makers at different levels of administration are qualified and that powers are not restricted to one category but to the other in order to achieve a level of responsible performance and give confidence to everyone working in the Organization.

### B- Proposals:

They can be shown in the following points:

- 1- Impact of accounting information characteristics on raising the level of institutional performance
- 2- Impact of decision-making processes on strategic success
- 3- Impact of accounting information characteristics on financial and accounting performance evaluations

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