

## Accounting information system effects on job performance: Baghdad University/Iraq

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**Abstract:** This study examines the effect of accounting information systems (AIS) on job performance at the University of Baghdad, Iraq. The research utilized a quantitative approach represented by a 5-Point Likert scale questionnaire as a tool to collect data reflecting the views of accountants and other non-managerial employees working at this university. To achieve the objectives of the research, internal consistency and normality distribution tests were conducted to ensure the validity and reliability of the data. Simple linear regression and Pearson correlation were used to explain the relationship between AIS and job performance, and an independent sample t-test was also used to test the significance of differences between the two groups of employees mentioned above. The results of the analysis confirm that the data is considered valid and reliable. The t-test found that there are no significant differences in the perceptions of AIS importance in job performance between the two groups. The Pearson correlation indicated that there is a significant positive relationship between accounting information systems and job performance at the  $p < .01$  level. Regression analysis revealed that there is a significant and positive relationship between accounting information systems and job performance.

**Keywords:** Accounting Information system, Employee empowerment, Job performance.

### 1. Introduction

Businesses are strongly encouraged to adopt automated IT systems due to the rapid pace of technological advancement [1, 2]. These systems facilitate faster access to data for management, enabling thorough analysis and the generation of insights that support sound decision-making [3]. Consequently, management activities are directed towards maximizing the performance of each firm [4]. The significance of automated IT systems is evident to various stakeholders, including academics and industry professionals [5] as these systems help businesses achieve a competitive advantage, enhance sustainability, and improve their overall strategic outlook [6]. To succeed in today's fast-paced commercial environment, businesses must establish competitive advantages and implement innovative strategies.

To gather essential financial data and present it in report formats usable by decision-makers, entities such as businesses, governments, individuals, and other organizations rely on accounting. The University of Baghdad, as a nonprofit educational institution [7] primarily aims to provide social services. Nonprofit organizations are legal entities that engage in various service-oriented, charitable, or social activities, offering goods, services, and benefits without prioritizing profit, though they may occasionally generate surplus revenue. Nonprofit organizations differ significantly from business enterprises, primarily in how they secure the resources necessary to conduct their operational activities [8]. Accounting reports for cost-effective businesses focus on indicating the achievement of profit goals and assessing the organization's sustainability. In contrast, nonprofit accounting reports aim to convey the entity's mission accomplishments rather than simply recording net gains or losses [9].

Performance outcomes reflect employees' efforts in fulfilling their responsibilities. Trust, commitment, and productivity among employees can be effectively enhanced through empowerment initiatives. Empowerment involves granting employees the authority to make independent decisions and manage their tasks autonomously. This practice strengthens individuals' intrinsic motivation and relationship with power, enabling them to realize their full potential at the workplace. Studies have demonstrated that integrated information systems significantly enhance operational efficiency and institutional performance, particularly within large organizations [10].

Implementing accounting information systems (AIS) [11] allows for efficient storage and management of financial data sourced from various documents. Such systems typically include financial statements such as the statement of financial position, profit and loss statement, cash flow statement, statement of changes in equity, and accompanying notes. An AIS is a tool designed to support the management and control of economic and financial operations by integrating information and technology systems [12].

The AIS plays a pivotal role in producing high-quality accounting information promptly and ensuring its effective dissemination to decision-makers [13]. Information, defined as organized and analyzed data that provides context to the user, is crucial for informed decision-making [14]. According to Bakon, information improves scheduling, planning, and decision-making while mitigating uncertainty [15]. The quality of accounting information can be assessed based on four key attributes: accuracy, timeliness, completeness, and consistency emphasize, IT systems play an essential role in generating critical data that managers require to oversee operations effectively and reduce uncertainty [16]. Businesses leverage AIS to provide managers with a competitive advantage and create added value.

## 2. Conceptual Framework

### 2.1. Accounting Information System

Non-profit companies, including social foundations, need accounting proficiency to monitor revenue and expenditures and provide financial reports in accordance with legislation, ensuring responsibility to donors and the public [17]. In a context of rapid technology progress, increasing company requirements, and elevated consumer expectations, an accounting database is a crucial instrument for sustaining a competitive advantage [18]. The accounting information system (AIS) functions as a fundamental framework for organizing, planning, regulating, and decision-making to enhance resource efficiency [19].

AIS is characterized as a system that transforms economic data into accounting information beneficial for both internal and external users [20]. Accounting data allows firms to assess their performance and maintain profitability and growth. For AIS to proficiently facilitate financial decision-making, the data it analyzes must be precise, prompt, and dependable. Numerous legal mandates and accounting factors substantially impact financial reporting processes. Nevertheless, several firms neglect to adapt their accounting frameworks, thereby impeding their market success.

AIS amalgamates financial and non-financial operations that directly impact financial transaction processes [21]. An effective AIS facilitates prudent investment decisions, anticipates possible challenges, and enhances openness in reporting. Principal indicators of AIS quality encompass availability, dependability, safety, and integrity [20]. Accounting information systems exhibit significant variation in design to accommodate the requirements of many organizations and environments.

AIS analyzes data and transactions to deliver essential insights for corporate organization, governance, and operations. The significance of accounting information is contingent upon its capacity to fulfill user requirements [22]. The main aim of AIS is to provide a quantitative assessment of economic activity to facilitate decision-making. The effective utilization of AIS may evaluate financial service capabilities, analyze present and prospective prospects, and influence organizational performance in financial markets [23].

Businesses seek to improve performance by utilizing AIS to get a competitive edge in a dynamic environment [24]. Job performance, characterized by the volume and caliber of work accomplished, is crucial to organizational success. High-performing employees enhance organizational strength by matching their actions with strategic objectives. Task execution, which encompasses technical duties, and contextual performance, which includes supplementary supporting actions, often constitute performance.

Job performance encompasses particular acts associated with official responsibilities, whether they directly enhance fundamental procedures or provide informal assistance [25]. Effective task performance encompasses the execution of specialized tasks, the use of technical competence, and the production of commodities or services. Counterproductive performance denotes activities that obstruct corporate goals, whereas adaptive performance signifies an employee's capacity to modify their actions in reaction to external alterations or obstacles [26]. Task and contextual performance both enhance organizational effectiveness through independent yet complementary mechanisms. Research underscores the significance of personal achievement, which cultivates self-efficacy and professional progression. High-performing personnel are more inclined to obtain recognition, prizes, and enhanced career chances relative to their counterparts. Task execution and supporting workplace habits jointly strengthen an organization's resilience and sustained success.

## *2.2. The Integration Between Accounting Information System and Job Performance*

Empowering employees in accounting teams boosts their capacity to foresee hazards, respond to changes, alleviate financial pressures, and promote accuracy. Empowered personnel have the requisite skills and confidence to surmount hurdles, facilitating long-term success [27]. The business environment profoundly affects employee attitudes. Studies indicate that the utilization of accounting information systems (AIS) by firms influences employee motivation [28], staff credentials, and system efficacy. Personal integrity and organizational settings that foster transparent communication, constructive interpersonal connections, enough resources, and well-defined job allocations impact performance. AIS encompasses resources including persons, technology, software, data, and network services, all intended to convert financial and other data into usable information [20].

The degree of use and user satisfaction during routine operations frequently assess the efficacy of an AIS. The precision and dependability of the generated information are essential for organizational performance, facilitating effective resource allocation and the formulation of trustworthy financial reports. Internal controls are essential for achieving corporate objectives by controlling activities and mitigating mistakes and fraud [29]. Preventive methods within internal controls seek to reduce both deliberate and inadvertent mistakes. The efficacy of information systems is contingent upon their capacity to fulfill user requirements and bolster corporate objectives. AIS can augment non-financial performance by enhancing people efficiency and cultivating superior connections inside the firm [12]. AIS facilitates decision-making by delivering fast and precise information, resulting in improved organizational outcomes.

High-quality information mitigates information-related risks and enhances market trust in an organization's financial statements. The successful deployment of AIS relies on the congruence of organizational requirements, system procedures, and corporate culture. The main objective of AIS is to convert data into significant accounting information customized to user requirements [30], hence mitigating risks in decision-making. The effective utilization of AIS enhances the dependability of financial reporting and the quality of decision-making. High-quality financial reports diminish information asymmetry [31], promote transparency, and improve stakeholders' comprehension of corporate operations. Governments and financial organizations gain advantages from enhanced financial reporting via augmented tax revenues and streamlined loan procedures.

## *2.3. Literature Review*

Research demonstrates that work discipline, company commitment, and accounting information

systems (AIS) significantly enhance employee performance across many organizational contexts [20, 23, 32]. Research in business settings demonstrates that AIS enhances job performance by boosting accuracy, efficiency, and decision-making ability [33]. A case study at a logistics firm revealed that the use of AIS markedly enhanced staff performance [34]. The study highlighted the significance of preparatory measures, including adequate pre-task preparation, in enhancing operational outcomes. Research on the banking industry indicates that financial information systems and the deployment of information technology positively influence organizational performance, both independently and collectively.

AIS enhances individual performance by optimizing procedures, refining data management, and facilitating prompt decision-making. This underscores the notion that the proficient utilization of AIS is essential for attaining increased productivity and promoting organizational success.

#### 2.4. Hypotheses

*H<sub>1</sub>: There is a significant and positive correlation between accounting information system and job performance. Correlation analysis.*

*H<sub>2</sub>: There is significant and positive effect of accounting information system on job performance.*

*H<sub>3</sub>: There is no significant differences between the accountants and other title employees (nonmanagerial) in the university of Baghdad regarding their perceptions about the positive effects of accounting information system on job performance.*

### 3. Methodology

This study is based on a quantitative research methodology, wherein data is systematically collected and statistically examined to confirm or disprove hypotheses regarding variable correlations. Quantitative research utilizes straightforward variables as measuring instruments, with statistical analysis, to analyze numerical data and substantiate hypotheses. This methodology is employed to discern societal problems and comprehend causal linkages.

The research seeks to analyze the influence of accounting information systems (AIS) on employee job performance at the University of Baghdad. Furthermore, it aims to ascertain if a disparity exists in the perspectives of accountants and non-accountants concerning the impact of AIS on their performance. To accomplish this objective, two scales have been employed: an AIS scale and a work performance scale specifically designed for the study.

Quantitative approaches prioritize post-positivist thinking, which include collecting data to analyze cause-effect correlations, minimizing variables, developing theories, testing hypotheses, and utilizing techniques such as surveys and experimental investigations. Consent for utilizing the questionnaire scales was secured from the original authors before the data collection commenced, assuring ethical adherence.

#### 3.1. Sample and Population

A research population denotes the entire collection of persons, events, or phenomena that a researcher aims to investigate. Probability sampling should be employed wherever feasible to guarantee that findings are representative of the target population. In quantitative research, the representativeness of the sample population is essential for establishing the validity and relevance of the findings. This research employed an electronic questionnaire, using the University of Baghdad as the study location [35]. The sample comprised accountants and other non-managerial personnel engaged in everyday operations, client contacts, and job-related tasks. This pick was predicated on the premise that their jobs yield significant insights into workflow efficiency, operational issues, and customer viewpoints. The institution was selected for its substantial size and historical importance, employing approximately 5,221 non-academic personnel across 24 colleges, four institutes, seven research centers, and three service departments.

The total dataset had 119 completed replies. The sample size was considered statistically adequate, since the questionnaire scale employed in the study has almost five times the requisite number of questions, according to accepted standards for rigorous quantitative research. The incorporation of feedback from both accountants and non-accountants enabled a comparative analysis of their viewpoints about the correlation between work performance and accounting information systems.

**Table 1.**  
Demographic features.

		Frequency (N)	Percent (%)
Age	18-25	3	2.5
	26-35	50	42
	36-45	55	46.2
	46-55	8	6.7
	56 and above	3	2.5
Gender	Female	47	39.5
	Male	72	60.5
Title	Accountant	49	41.2
	other	72	58.8
Education	High school	2	1.7
	bachelor	60	50.4
	master	47	39.5
	PhD	10	8.4
Experience in current university	1-3 years	6	5
	4-6 years	11	9.2
	7-9 years	15	12.6
	10-12 years	29	24.4
	13 and above	58	48.7

### 3.2. Data Collection Tool

This study employed a Likert scale as the principal assessment tool to evaluate respondents' opinions. The Likert scale is frequently employed to assess attitudes and perceptions on social and organizational matters. The scale utilized in this study consisted of five response options: (1) Strongly Agree, (2) Agree, (3) Neutral, (4) Disagree, (5) Strongly Disagree.

The questionnaire utilized two distinct scales: the "Accounting Information System" scale and the "Job Performance" scale. The questionnaire of 25 items, which included five demographic inquiries including gender, age, education, work experience, and academic credentials. The extensive framework enabled an in-depth examination of the correlation between AIS and job performance, encompassing pertinent demographic and performance-related information.

### 3.3. Analysis of Data

Descriptive and inferential statistics were employed to examine the gathered data. The questionnaire was crafted with concise questions to guarantee that the information collected was trustworthy, factorized, and valid. A variety of statistical tests were performed to meet the study objectives, including independent samples t-tests, correlation analysis, normality distribution assessments, and basic linear regression analysis. These methodologies provide a thorough framework for comprehending the interconnections among the research variables and verifying the results.

### 3.4. Limitations

The rationale for sample gathering is vital in research to ensure that important subjects are experimentally examined. The results and conclusions of a research are frequently shaped by respondents' perspectives, together with their knowledge, experience, and job background throughout the data collection period.

Generalizability is a crucial criterion for evaluating the quality of quantitative research. Nonetheless, attaining generalizability is a hard and arduous endeavor, especially in research aimed at generating high-quality data. This underscores the necessity of meticulously structuring the sample collection procedure to guarantee that the findings are relevant to wider demographics and circumstances.

#### 4. Results

The reliability evaluation suggests that a Cronbach's alpha score [36] ranging from 0.6 to 0.7 signifies an acceptable degree of dependability. In this study, the job performance variable attained a score of 0.847, while the accounting information systems variable achieved a score of 0.748, both beyond the 0.60 criterion. Consequently, all statement items for both the independent and dependent variables were considered trustworthy.

Skewness scores between -3 and +3, and kurtosis values ranging from -10 to +10, are deemed acceptable for data normalcy. The normality analysis findings indicated that the dataset, as presented in Table 2, adheres to a normal distribution, hence fulfilling the prerequisites for following statistical tests.

**Table 2.**

Internal consistency and normality distribution results.

	Accounting Information System	Job performance	All Scale
A	0.747	0.847	0.852
Skewness	0.222	0.222	
Kurtosis	0.444	0.444	

The construct validity of the scales was evaluated by component analysis, yielding a Kaiser-Meyer-Olkin (KMO) value of 0.860, which surpasses the commonly recognized criterion of >0.6. This signifies that the sample is sufficient for factor analysis and that the data, as seen in Table 2, is well represented by the model, hence endorsing the validity of the measuring scales employed in the study.

**Table 3.**

Independent samples t-test for comparing participants by Title on the factor levels in the

Measurement Tool	Group	N	Mean	Standard Deviation	T	Df	P*
Accounting Information System	Accountants	49	17.8571	5.30320	0.050	117	0.151
	Other Titles	70	18.8143	4.02274			

An independent t-test measuring the variance of attitudes toward AIS was performed, and the results indicate that there is not a significant distinction among the two groups when  $P > 0.05$ , or 0.151 in the case of table 3 values. This indicates that the value of AIS in job performance is perceived almost equally by both categories (accountants and other titles).

**Table 4.**

Correlation coefficients, mean and standard deviation values of the dimensions of the scope.

Pearson Correlation	Accounting Information System	Job Performance
Accounting Information System	1	0.722**
Job Performance	0.722**	1
Mean	14.7563	17.8319
Standard Deviation	3.45912	4.57206

Note: \* $p < 0.05$ , \*\* $p < 0.01$ .

Polychoric correlation denotes the correlation utilized to characterize the connections among latent variables. The correlation analysis results in Table 4 demonstrated a substantial positive correlation between the accounting information system and job performance at the \*\* $p < 0.01$ \*\* level, demonstrating a robust link between these variables.

**Table 5.**

Simple linear regression analysis on the prediction of participants' Accounting Information system on the level of their Job Performance.

Variable	B	Standardized $\beta$	Std. Error	F	R	$r^2$	p*
Job Performance	1.020	0.772	0.078	172.246	0.772	0.595	0.000

Note: \*\*p< 0.01, \*p< 0.05

The results of the basic liner regression analysis used to determine how the Accounting Information System affected employees' job performance are summarized in Table 5. The correlation coefficient, represented by R, is .772 in the results, indicating 72% interactions of affect between the variables. The coefficient of determination, represented by R-Square, shows that changes in the Accounting Information system account for 59,5% of the performance change.

All three of our earlier hypotheses are considered accepted and supported by the findings of prior analyses, which show that the accounting information system significantly and favorably affects job performance. Additionally, there is no discernible difference in opinions between both groups (Accounting professions and Other Titles).

## 5. Conclusion, Discussion and Recommendations

This research examined the influence of accounting information systems (AIS) on employee performance at the University of Baghdad in Iraq. The results demonstrate that AIS significantly and positively influences job performance, affirming that the dependability of AIS directly improves employee work performance. This is consistent with other study, which identified a robust association between organizational effectiveness and the reliability of AIS. Enhanced AIS systems enable individuals to execute their duties more efficiently, fostering both personal and corporate achievement.

Employee empowerment via AIS cultivates loyalty, shared accountability, and dedication to company objectives. An well executed AIS enhances performance by improving data processing capacities and facilitating essential processes such as planning, coordination, and decision-making. The provision of precise and prompt information enhances decision-making and guarantees operational transparency.

Effective AIS outputs exhibit essential characteristics, such as relevance (impacting decisions), understandability (clarity of financial data), timeliness (prompt information delivery), comparability (emphasizing similarities and differences in economic data), and faithful representation (ensuring the accuracy of reported information). High-quality AIS guarantees the utilization of both financial and non-financial data for informed decision-making.

The research underscores the significance of AIS in fraud detection, mistake mitigation, and resource allocation. An efficient AIS enables firms to attain their objectives by improving performance and preserving internal controls. The results underscore the necessity for thorough performance evaluations and feedback systems to perpetually enhance AIS-related initiatives.

The study emphasizes the significance of AIS training programs to assist employees in managing IT system changes, especially in underdeveloped nations where digital infrastructure may be less sophisticated than in more developed areas. Closing the technological divide between rich and poor countries can markedly improve the efficacy of AIS in areas like higher education.

AIS is essential for cultivating a productive workplace, enhancing cooperation between management and employees, and facilitating data-driven decision-making. Organizations that invest in comprehensive AIS infrastructure and staff training are better equipped to boost performance, improve communication, and reinforce their competitive edge.



## Transparency:

The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

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