

The Role Of The Utility Of Accounting And Financial Information In Rationalizing The Decisions Of The Iraqi Government Sector (Exploratory Study)

By

Haider Karim Mohamed

General Directorate of Babylon Education, Iraq

Email: mahabad.gafur@spu.edu.iq

Mohammed Taha Ali

The General Directorate of Nineveh Education, Department of Vocational Education, Iraq

Mahabad Ghafur Darwesh

Sulaymaniyah Technical University, Iraq

Abstract

The study aimed to clarify the role of accounting information and its impact on the decisions of the Iraqi government sector in terms of benefiting from it in making those decisions and in terms of acceptance and rejection, the study dealt with the qualitative characteristics of accounting information and its relationship to decision-making. The study concluded that the use of accounting and financial information in rationalizing government sector decisions provides a set of control measures to ensure the integrity of decisions taken by management. Also, the use of accounting and financial information in rationalizing government sector decisions leads to achieving the highest degree of integration and interdependence among decisions. The study recommended strengthening the culture of using accounting and financial information when making decisions, ensuring the safety of the chosen alternative and setting a long- and short-term strategic plan to develop the use of financial and accounting information and not relying on personal experiences only when evaluating work in government sectors, as well as working to address the obstacles that hinder the use and employment of accounting and financial information when making decisions, and work to provide accounting and financial information as required by the situation through the employment and application of qualitative characteristics of accounting information.

Keyword: accounting information, qualitative characteristics, disclosure, transparency, suitability.

Introduction

The need for accounting information arose from the lack of knowledge and the state of uncertainty inherent in economic activity, so the aim of providing and providing accounting information is determined to alleviate the state of anxiety that users of that information, especially decision-makers, as well as providing them with more knowledge, as the abundance of necessary information is either Lead to increased prior knowledge of what will happen in the future, or reduce the amount of variance in options.

The lack of sufficient and correct information on which to rely is one of the most important reasons for the failure of many administrative decisions and the shortcomings in planning, control and performance evaluation, and the administration needs information in all aspects of its activity, as decision makers request correct and modern information that helps them in the decision-making process.

The importance of accounting and financial information has increased at the present time due to developments in the field of technology and its use in all areas of economic life. This accounting and financial information appears through the accounting information system in institutions, and that the rational investment decision, although a large percentage of it depends on the perception taken, is based on The basis on accounting information and its usefulness and quality that are achieved by the availability of certain standards called standards for the quality of accounting information.

Research problem

The research problem comes by noting that most government units do not attach sufficient importance to accounting and financial information in rationalizing decisions related to the human resources in which they work, and what leads with it to the possibility of a deficiency in this information in terms of providing information related to those resources in terms of accurate accounting, Through which it can contribute to making more accurate and useful decisions, which leads to serving the government unit more effectively.

From the foregoing, the following question can be asked:

Is accounting and financial information useful, which can contribute to the rationalization of government sector decisions?

Research Importance

The importance of the research comes in terms of dealing with an important issue of accounting, and the large number of recommendations made by researchers in the field of human resources accounting for the necessity of providing and designing an information system for accounting for human resources in government units, after the majority of research focused on the subject of human resources assessment without paying attention to other objectives that It can be achieved if information systems are available for accounting for human resources, which is what the research is trying to achieve.

Research Objective

The research aims to clarify the importance and usefulness of accounting and financial information, and its effective role in making decisions in government units, as well as the information system in government units, which can contribute to organizing the data of those resources and occupying them in order to be produced in the form of information that can be useful in making more effective decisions. With regard to human resources, especially if integration is achieved between it and the human resource management information system in those units.

The study is based on the main assumption that:

There is no statistically significant relationship between the use of accounting and financial information and the rationalization of the decisions of the Iraqi government sector

The following sub-hypotheses are derived from this main hypothesis

The first sub-hypothesis: "There is no statistically significant relationship between the qualitative characteristics of accounting and financial information and the rationalization of

government sector decisions."

The second sub-hypothesis "There is no statistically significant relationship between the constituents and obstacles of the usefulness of accounting and financial information and the repercussions of its development."

The third sub-hypothesis "There is no significant/statistically significant difference between the study items about the extent of organizations commitment to rationalizing government sector decisions. There is no statistically significant relationship between determinants of qualitative characteristics of accounting and financial information and rationalizing government sector decisions."

Fourth sub-hypothesis "There is no statistically significant relationship between rationalization of government feudal decisions and the benefit of accounting and financial information"

To achieve the aim of the research, the following hypothesis was relied on:

"The design of accounting and financial information in government units can contribute to increasing the effectiveness of decision-making."

Previous studies

Study of Wright & Ken 1996 (the role of accounting information and its importance when making decisions in securities).

Mike Wright, and Robbie – Ken” Venture Capitalists unquoted equity investment appraisal and the role of accounting information.

The study aimed to, indicate the role and importance of accounting information when making a decision in securities with the aim of trying to increase awareness of investor behavior by applying it in the capital markets in the United Kingdom, the study dealt with a statement of the importance of the role of accounting information and its importance when making decisions. And a prominent role in making investment decisions in the short and long term.

Study of Khalil 2005, (The role of accounting information in rationalizing investment decisions in the Amman Stock Exchange).

The study aimed to test the extent of the usefulness of accounting information for investment decision-makers in companies listed on the Amman Stock Exchange, in addition to testing the extent of consistency and homogeneity in the accounting reports that were disclosed by these companies and to identify the most important factors affecting investment decisions in securities. The study dealt with the role of information Accounting and financial in rationalizing investment decisions in the Amman Stock Exchange, the study concluded that the information published within the reports clearly affects the decisions of investors, and also that the financial and accounting information published is not sufficient for investors within the market, and therefore their investment decision is sometimes subject to Personal orientation, not rational.

A study of, Shazalina, etl (2015) useful information for accounting information system and decision-making that fits a cost-conscious strategy in Malaysia's higher education institution.

The study aimed to bridge the compatibility gap between the characteristics of information requirements and information processing capacity. The study examined the congruence between characteristics of DFI requirements and AIS's practical decision-making capacity among Malaysian higher education department heads, and their impact on cost-conscious strategy. The study concluded that the organizational characteristics of information processing capacity must match its information requirements. In addition, the study will explore the effect of matching organizational information requirements and information processing capacity on the success of AIS implementation, as well as the relationship between AIS success and organizational performance.

Study of Joana & etl (2018) , the importance of financial information in the decision-making process in the corporate family structure.

The study aimed to determine whether these institutions attach importance to financial information in the decision-making process. The study dealt with the importance of financial information and its role in the decision-making process in the structure of the company's family, as the work allowed collecting sufficient evidence to conclude the importance of financial data in the decision-making process, especially Regarding the use of the balance sheet and income statement. The study finds that financial information is primarily used to assess financial impact, support current management, investment decisions, and comply with tax obligations.

Study of Al-Hatami and Kabra, 2019(The Role of Accounting Information System (AIS) in Rationalizing Decisions Related to Human Resources: A Case Study of Selected Commercial Banks in Yemen).

The study aimed to explore whether there is a role for AIS in rationalizing human resource decisions. In addition to verifying the existence of any obstacles to the use of the Accounting Information System (AIS) in rationalizing decisions related to human resources. The study dealt with the use of a questionnaire in data collection. Out of 140 questionnaires, only 101 were valid and appropriate. The data were analyzed using SPSS and a number of statistical methods through descriptive statistics such as means, standard deviations and T-test. This study adds to the literature by providing an understanding of the role of AIS in rationalizing human resource decisions in Yemeni commercial banks. The study concluded that there is an important role for the Accounting Information System (AIS) in rationalizing decisions related to human resources. It was also found that there are no obstacles to the use of AIS in rationalizing human resource decisions.

Utility of accounting and financial information

Standards for the quality of accounting information

The main objective of accounting in general is to produce and communicate information useful in making decisions, that is, the main axis is the usefulness of information, and financial accounting is concerned with providing information that is useful in rationalizing decisions related to the governmental unit.

In order for accounting information to achieve its desired goals, which revolve around a primary purpose that is the user's benefit the decision maker, this information must have a set of qualitative characteristics:

Qualitative characteristics of accounting information

The qualitative characteristics of accounting information are important for the decision

maker, as these characteristics require a level of understanding and awareness to analyze the information obtained by the decision maker, and accordingly, these characteristics will be dealt with in some detail as follows:

Appropriateness

Appropriateness means the existence of a close relationship between the information derived from financial accounting and the purposes for which it is prepared, and in order to be closely related to one or more decisions taken by those who use that information, and then formulating a specific definition of the concept of appropriate information as follows:

The information is considered appropriate or closely related to a particular decision if it helps the person who makes that decision to evaluate the outcome of one of the alternatives to which the decision relates, provided that other characteristics of useful information are available.

Information Security and the Possibility of Trusting or Reliance on it

It is preferable for those who use the information derived from financial accounting that this information be of a high degree of honesty, if this characteristic is what justifies their confidence in that information and justifies the possibility of reliance on it, and the financial security information is characterized by the following two characteristics:

Accurate depiction of the content that you aim to present

So that it expresses reality in an honest way, there must be a close compatibility between that information and reality, and there is no general rule for evaluating a particular method of measurement on the basis of this characteristic. , it is necessary to know the circumstances surrounding each case before estimating the extent of dependence on the method used for measurement in that particular case, and it is noted that the integrity of the information and the possibility of reliance on it is not synonymous with absolute accuracy, because the information derived from financial accounting involves approximation and discretionary estimates, but rather it is intended Thus, the method chosen to measure the results of a particular process or event and the disclosure of those results in light of the circumstances surrounding that process or event leads to information depicting the essence of that process or event.

The ability of information to review and investigate

This means that the results reached by a particular person using certain methods of accounting measurement and disclosure can be reached by another person independent of the first person by applying the same methods.

Impartiality of Information

Impartiality or neutrality of information is a positive term describing impartiality. This characteristic clearly overlaps with the integrity of information because biased information by its nature cannot be trusted or relied upon. Financial accounting information that is characterized by impartiality is directed to meet the common needs of those who use this information outside the organization, without prior assumptions about The needs of any particular group in particular for that information. Financial accounting information is characterized as impartial information free of bias towards any pre-determined results. The impartiality of information is a duty on the shoulders of those responsible for preparing the financial statements, with regard to making fair decisions regarding the selection, achieving alternative methods of measurement and disclosure. So that this choice ensures the

achievement of two main goals:

- Providing information closely related to the objectives for which it is prepared.
- Achieving the integrity of that information.

Comparability of Information

This feature enables those who use financial accounting information to identify the real aspects of similarities and differences between the performance of the institution and the performance of other institutions during a certain period of time, and it also enables them to compare the performance of the same institution between different time periods. Similarities and differences arise as a result of similar or different circumstances. The events that affect the organization during successive periods of time.

It is worth noting that the real similarities or differences do not stem from similarities or differences in measurement methods and disclosure methods, and therefore financial accounting information becomes more useful whenever similar methods of measurement are used and whenever similar methods are used to disclose similar events, although there is some overlap between the comparability of information and the appropriateness and integrity of the information.

This characteristic has two aspects, each of which is significant in terms of the usefulness of the information derived from financial accounting, they are:

- A** The possibility of comparing the results of different periods for the same accounting unit, and by this we mean stability or continuity,
- B** The possibility of comparing different accounting units, especially those units with similar activities.

The appropriate timing

The appropriate time means to provide information in a timely manner, meaning that financial accounting information must be made available to those who use it when they need it, because this information loses its usefulness if it is not available when the need to use it, or if its provision is slack long after the occurrence of the events related to it so that it loses its effectiveness in making decisions based on it, and it is worth noting that information does not derive its benefit from simply making it available at the appropriate time.

The periodicity of the financial statements in the sense of the length of the shortest period for which the financial statements are prepared, this period may be relatively long, and therefore the information contained in the financial statements can be made available at spaced periodic dates, or this period is relatively short, and thus this information can be made available on close periodic dates, not. If the time period is significantly short, the information included in the income statement may be greatly affected by seasonal or random changes that are affected by the activities of the institution to the extent that the information has become misleading or not worthy of the time spent studying it, but if the time period is long before he can obtain it, and then it may not be possible to benefit from it in evaluating the outcome of the alternatives facing him.

The period that elapses between the end of the time period for which the financial statements are prepared and the date of issuance of those reports, and their availability for trading, as the longer that time difference is, the less useful the financial and accounting information included in those statements.

It is clear from the foregoing that the optimal time period and the minimum time gap separating that period and the date of issuing the financial statements are considered important criteria for the usefulness of accounting and financial information, and it is clear that these two criteria are related to the function of preparing financial statements more than they are related to the compilation and measurement of financial accounting data:

Understandability of information

In the sense that the information is understood by the decision maker, and the comprehension characteristic is affected from the angle of skill and experience from the dimension of the information on the one hand, and then from the angle of skilled and experience of the one who uses it on the other hand:

In order for the judgment to be fair on the accounting information, there are a set of qualities that the decision-maker who uses that information must possess, and these qualities include:

- 1 The ability to understand the content of information.
- 2 The ability to use the information correctly in the appropriate and suitable decisions, for which that information was prepared.
- 3 Qualitative and temporal experience related to dealing with types of accounting and financial information, during a previous period of time.

Therefore, the use of accounting and financial information must be determined by a decision-maker prepared for that use. It is unreasonable to use accounting information by a person who does not understand the minimum level of what accounting and financial information can express, and then the accounting and financial information is judged by that user as neither good nor useful.

Through the foregoing, it can be said that the qualitative characteristics of accounting information are a tool for evaluating the level of quality of accounting information.

The role of accounting and financial information in the decision-making process

The decision-making process is the focus and essence of the administrative process, and the success of the institution depends on the ability and efficiency of the management to take appropriate decisions, and from this point of view, the administrative thinking depends on the decision-making process and its adopted approaches and the factors affecting it. The heart of management.

Accounting Information

Accounting information is considered quantitative and non-quantitative information that pertains to economic events that are processed and reported by accounting information systems, and it falls within the concerns of the higher management of the institution, because it supports strategic decision-making, contributes to achieving strategic goals and enhancing the competitive advantage of the institution.

Information related to providing financial resources, developing products and production lines, reducing production costs, and information related to capital and financing decisions, are all examples of accounting information.

Information Quantity Balance

The problem facing the administration is to determine what is the required amount of information, and how to present it appropriate to the decision-making process. The information is appropriate in terms of quality (accuracy - comprehensiveness - quantity), time and cost

Determine the target user of the accounting information

There are many categories used for accounting information, and the ways of using this information vary, some of them use it directly and others use it indirectly, and examples in the users of accounting information are (current and potential owners, creditors and financial analysts, employees and government agencies, and then those concerned with social affairs), and others), and that the importance of identifying the entity that uses the accounting information stems from a basic fact that the purposes for which this information will be used from different sides are different.

The purpose for which the accounting information is used must be linked to an essential element, which is the feature of relevance, where the two views of the American Institute of Certified Public Accountants (AICPA) and the American Association of Accountants (A.A.A.). In one of its reports, the association expressed its viewpoint as follows:

While materiality is considered as a quantitative criterion that determines the size or quantity of accounting information to be disclosed, the suitability of a qualitative standard that determines the nature or type of accounting information is due to be disclosed, so the adequacy characteristic requires a close link between the method of preparing and disclosing information on the one hand and the main purpose of using this information is from the other side

The concept of the quality of accounting information

The quality of accounting information is the new form of attention to quality after interest in the commodity and after the service, whether it is an industrial service, a skill-based service, or specialized services, after which comes attention to the quality of information, whether it is information provided by traditional physical methods (reports and records), or modern digital (such as digital products). databases and information)

The concept of accounting information system

The accounting information system is one of the sub-systems in the economic unit. It consists of several sub-systems that work with each other in a coherent, coordinated and reciprocal manner with the aim of providing historical, current and future information, financial and non-financial, to all parties concerned with the matter of the economic unit in a manner that serves the achievement of its objectives.

From this concept, we can conclude the following

- 1 The accounting information system is one of the sub-systems of information in the economic unit, which can include production, individuals, purchases, warehousing, and financial sales, which collectively aim to serve the economic unit within its comprehensive goal as the total system of all systems operating in its scope.
- 2 The accounting information system, in turn, consists of several sub-systems that are lower than it in level, including the financial accounting system, the cost accounting system, and the control system.

Utility as a measure of the quality of accounting information

The benefit is represented in two elements: the validity of the information and the ease of its use. The benefit can take one of the following forms:

Formal utility

It means that the more the form and content of the information matches the requirements of the decision maker, the higher the value of this information.

Time utility

It means the higher the value of the information whenever it can be obtained easily. Hence, direct contact with the computer, for example, maximizes both the temporal and spatial benefit of the information.

Appraisal and Corrective Utility

It means the high ability of information to evaluate the results of implementing decisions, as well as its ability to correct deviations in these results.

Effectiveness as a measure of the quality of accounting information

Effectiveness expresses the extent to which the institution achieves its objectives through specific resources, and accordingly, the quality of information can be defined from the viewpoint of effectiveness as the extent to which information achieves the objectives of the institution or the decision maker, through the use of limited resources, and therefore the effectiveness of information is a measure of information quality.

Users of accounting information

There are many users of accounting information whose needs vary based on the difference in their goals and objectives, and there are many areas of use of accounting and financial information, they are used:

- 1 A basis for making operational, investment and financing decisions within the institution.
- 2 In operational, investment and financing decisions by external parties.
- 3 To meet tax requirements and to fulfill legal and legislative needs.

This depends on what information users have of experience and skill in understanding accounting information and benefiting from it, and accordingly, the financial statements must be prepared under a basic premise, which is the presence of multiple levels of users of accounting information, each with its own needs and capabilities.

The concept of the decision-making process

The issue of decision-making in general is one of the most important and influential elements in the lives of individuals, the lives of administrative organizations, and even the lives of states.

The researcher believes that the decision-making process in all its forms goes through stages that are almost continuous, including the administrative, which includes planning, organization and control, as each of these stages is linked to the other and complementary to the other, as there is no planning without making a decision, whether it is for the long term or the short term, and that the process Decision-making is not limited to the general manager or the rest of the managers, but extends to reach all levels, as required by the situation, and the

decision-making process is carried out to address existing problems, to face certain situations or situations that are likely to occur, or to achieve set goals.

The importance of making decisions

Decision-making is the focus of the administrative process, as it is an intertwined process in all management functions and activities. The best ways and methods for its operation, and when the administration puts in place the appropriate organization for its various tasks and activities, it makes decisions about the organizational structure, its type and size, the bases for evaluating departments and divisions, the individuals it needs to do the various work, the appropriate scope of supervision, lines of authority, responsibility, and communication

The decision-making process is one of the important and complex processes as it relates to the future that cannot be accurately predicted, and there is a tendency to consider the manager's job as the decision-making process, as the manager makes a decision when he plans, organizes, coordinates, monitors and directs

Field study

In this topic, the researcher deals with a description of the method he followed in carrying out this research, as this study includes a description of the study population and its sample, the method of preparing its performance, the method followed by the researcher to apply it, and the statistical treatments under which the data were analyzed and results were extracted..

Study population and sample

As for the study sample, it was randomly selected from the study population, where the researcher distributed a number of questionnaires to the target audience of some accountants, auditors and some academics specialized in the field of accounting and auditing.

The results of the field study

Testing the reliability and validity of the field study tool

Table No. (1) shows the results of the reliability coefficient / Cronbach's alpha test for the questionnaire list. The validity coefficient was calculated using the square root of the reliability coefficient as shown in the following:

Table No. (1) The value of Cronbach's alpha coefficient, and the validity coefficient of the variables under study

Variables	Stability coefficient/ Cronbach's alpha	honesty coefficient
Extent of commitment with accounting and financial information	0,821	0,906
The extent of application of the accounting disclosure standard	0,879	0,938
The components and obstacles of accounting and financial information	0,856	0,925
List total	0,897	0,947

Source: Prepared by the researcher based on the results of statistical analysis of the (Cronbach's Alpha) test.

It is clear from Table No. (1) that the value of Cronbach's alpha ranged between (0.821 - 0.879), as it amounted to (0.897) for the total list, and since it is statistically recognized that the test statistic should not be less than 0.6, so these values are considered acceptable. In a way that reflects the availability of reliability and confidence in the study variables and confirms their validity for the following stages of analysis.

Descriptive statistical analysis of the study sample

Table No. (2) shows the results of the descriptive statistical analysis (frequencies and percentages), which enabled the researcher to describe the items of the study sample according to demographic characteristics as follows:

With regard to gender, it was found that (72.7%) of the total sample size was male, while the percentage of females represented (27.3%) only of the total sample size, and with regard to educational qualification, it was found that (46.8%) of the total sample size were bachelor holders, followed by master's holders with a percentage of (26%), then diploma holders with a percentage of (23.4%), while the doctorate degree occupied a percentage of (3.9%), and with regard to the work departments, it was found that (58.4%) of the total sample size were employees of the accounts department, while the percentage of workers in the control department was (41.6%), as for practical experience, it was found that (55.8%) of the total sample size had years of experience of more than 10 years. While (29.9%) years of experience ranged between (5) to less than (10) years, and finally (14.3%) had practical experience of less than 5 years, and this reflects the inclusion of the study sample of scientific competencies and experiences. Qualified process to answer the survey paragraphs accurately and objectively.

Table No. (2) Characterization of the sample items according to demographic characteristics

variable	Category	frequency	percentage
Type	Male	56	%72,7
	Female	21	%27,3
Qualification	Diploma	18	%23,4
	Bachelor	36	%46,8
	Master	20	%26
Work sections	PhD	3	%3,9
	Censorship	32	%41,6
	Accounts	45	%58,4
Years of professional experience	less than 5 years	11	%14,3
	From 5 years to less than 10 years	23	%29,9
	From 10 years and over	43	%55,8

Source: Prepared by the researcher based on the results of the statistical analysis of the (Descriptive statistics).

Testing the hypotheses and analyzing the results

In the following, the researcher seeks to test the validity or falsehood of the study's hypotheses that were formulated according to the proposed model, as shown below:

Hypothesis

There is no statistically significant relationship between the qualitative characteristics

of accounting and financial information and the rationalization of government sector decisions

There is a significant / statistically significant difference between the vocabulary of the study sample about the extent of organizations commitment towards benefiting from the benefit of accounting and financial information, and the statistical analysis using the T-test showed the results of testing this hypothesis as shown in Table No. (3).

Table No. (3): T/T Test Results To indicate the differences between the vocabulary of the study sample about the extent to which organizations are committed to the internal control system

independent variable	Arithmetic mean	standard deviation	T value	incorporeal level	indication
The extent to which organizations adhere to accounting and financial information	2,8470	0,26432	94,518	0,000	incorporeal at 0.01. level

Source: Prepared by the researcher based on the results of the T-test

Table No. (3) shows that the value of (T) for the extent to which organizations are committed to applying accounting and financial information amounted to (94,518) at a level of significance less than 0.01, which means that there is a significant difference between the views of the study sample on the extent to which organizations are committed to the system The internal control and the scientifically and practically qualified employees in it came in favor of their agreement that adherence to the control systems helps give a clear picture of the efficiency in the exploitation of resources in addition to protecting the assets and funds of the organizations, as well as the prominent role in verifying the accuracy of data and the quality of the information contained in the financial reports, which contributes to Improving its performance efficiently, economically and effectively, which requires compliance with all the requirements of the system to a high degree, as the total arithmetic mean of it reached (2,8470) with a standard deviation of (0.26432), and accordingly, the validity of the hypothesis is proven.

The second hypothesis

There is no statistically significant relationship between the constituents and obstacles of the usefulness of accounting and financial information and the repercussions of its development. The statistical analysis using the T-test showed the results of testing this hypothesis as shown in Table (4).

Table No. (4): T/T test results to indicate differences between the vocabulary of the study sample about the constituents and obstacles to the usefulness of accounting and financial information

Variable	Arithmetic mean	standard deviation	T value	incorporeal level	indication
The constituents and constraints of the usefulness of accounting and financial information	2,8230	0,36355	66,872	0,000	incorporeal at 0.01. level

Source: Prepared by the researcher based on the results of the T-test.

Table No. (4) shows that the value of (T) for the components and obstacles of internal control and the repercussions of its development amounted to (66,872) at a level of significance less than 0.01, which means that there is a significant difference between the views of the study sample about the components and obstacles of internal control and the repercussions of its development. It came in favor of their agreement that to reduce audit risks to the minimum possible and to carry out the audit with the required efficiency, transparency, disclosure and disclosure must be applied in the work, as well as following up on all developments in the control environment for a sufficient understanding of the control procedures at a high degree, where the total arithmetic mean of it reached (2,8230) with a standard deviation (0,36355), and accordingly, the validity of the hypothesis is proven.

The third hypothesis

There is no statistically significant relationship between the determinants of the qualitative characteristics of accounting and financial information and the rationalization of government sector decisions. The statistical analysis using the T-test showed the results of testing this hypothesis as shown in Table (5).

Table No. (5): T/T test results to indicate the differences between the vocabulary of the study sample about the extent to which organizations are committed to rationalizing government sector decisions

dependent variable	Arithmetic mean	standard deviation	T value	incorporeal level	indication
Rationalizing government sector decisions	2,8152	0,42592	54,378	0,000	incorporeal at 0.01. level

Source: Prepared by the researcher based on the results of the T-test.

Table No. (5) shows that the value of (T) for the extent to which organizations are committed to rationalizing government sector decisions amounted to (54,378) at a level of significance less than 0.01, which means that there is a significant difference between the views of the study sample about the organizations' commitment to rationalizing sector decisions. The government came in favor of their approval of the need for accounting disclosure in a timely manner, with accuracy and appropriate quality, and without subtracting any information that is almost misleading to a high degree, as the total arithmetic mean for it reached (2.8152) with a standard deviation (0.42592), and accordingly it is found that the hypothesis is valid.

Fourth hypothesis

There is no statistically significant relationship between rationalizing government sector decisions and the benefit of accounting and financial information. The statistical analysis using the Linear-Regression test showed the results of testing this hypothesis as shown in Table (6).

Table No. (6) Regression analysis results to test the effect of the utility of accounting and financial information on rationalizing government sector decisions.

R ²	Adjusted R ²	β	T (Sig)	F (Sig)	dependent variable	independent variable
0,412	0,415	0,564	(0,000) 6,419	51,561 (0,000)	government sector decisions	Utility of accounting and financial information

Source: Prepared by the researcher based on the results of the statistical analysis of the Linear

Regression test.

- The value of (F) reached 51,561, which means that the significance of the regression model is confirmed at the level of incorporeal of 0.01.
- The value of (T) was 6,419 for the regression coefficients of the benefit of accounting and financial information in rationalizing government sector decisions, which means that its partial morale is confirmed at a level of incorporeal of 0.01.
- The value of (β) reached 0.564, which means that there is a significant / statistically significant relationship for the benefit of accounting and financial information in rationalizing government sector decisions with a regression coefficient of 0.645, at a level of incorporeal of 0.01.
- The adjusted R2 value was 0.415, which indicates that the utility of accounting and financial information explains 40.9% of the changes that occur in rationalizing government sector decisions.

Based on the previous results, it becomes clear that the hypothesis is accepted, and this means that “there is a statistically significant relationship between the utility of accounting and financial information and rationalization of government sector decisions.” On the efficiency and effectiveness of these organizations in the reports they issue, which in turn contributes to the success of the control process in the end.

Findings and Recommendations

The results

- 1 The use of accounting and financial information in rationalizing the decisions of the government sector provides a set of control measures to ensure the integrity of the decisions taken by the administration.
- 2 Most organizations face weak use of accounting and financial information in rationalizing decisions.

Second: Recommendations

- 1 Strengthening the culture of using accounting and financial information when making decisions, and ensuring the integrity of the chosen alternative.
- 2 Develop a long- and short-term strategic plan to develop the use of financial and accounting information.
- 3 Not to rely on personal experiences only when evaluating work in government sectors.
- 4 Working to address the obstacles that hinder the use and employment of accounting and financial information when making decisions.
- 5 Providing accounting and financial information as required by the situation through employing and applying the qualitative characteristics of accounting information.

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