The impact of accounting software on accountants' performance in the furniture companies who are based in Erbil city: A field study.

Dilshad Aziz Agha [1], Dr.Arshad Sedeeq Abdulla [2] and Susan Omer Othman Nanakali[3]

[1,2,3] Department of Accounting Techniques, Erbil Technical Administrative College, Erbil Polytechnic University, Erbil, Kurdistan Region - Iraq

***Abstract*— Furniture companies in the city of Erbil served as the focus of this study, which set out to examine the effect of accounting software on accountants' performance. The goal was to consider the performance of accountants as the accounting system was being developed, by looking at its impact on their performance in terms of skills, knowledge and creativity. The outcomes from this study's statistical analyses, which were used to evaluate the hypotheses, are shown in the tables below. The results show that recent improvements to accounting systems in general, and accounting software in particular, can enhance performance. The results of the hypothesis test, which showed a substantial association between the independent variable of accounting software and each of the dependent variables—skills, knowledge, and creativity—support this. The outcomes of the statistical analysis have established acceptable results.**

***Keywords*— Accounting software, Accountants, performance, skills, knowledge, innovation.**

I. INTRODUCTION

Due to the necessity of accounting when running a firm, the function of accounting software in modern industrial society has substantially expanded. Recently, many firms have been required to monitor the financial data related to their operations. They include a variety of methods, some of which are simple to follow, while others are more challenging. This study discovered that many business organizations in Erbil have become reliant on information technology and communications technology in the accounting of their businesses, include furniture companies. Since companies are growing, acquiring new customers and expanding into new markets, they need to keep up with the quickening pace of information technology. Accounting software is used to automate accounting processes, which increases efficiency and lowers the costs for businesses (Bataineh, 2021, cited in Alfartoosi and Jusoh, 2021). Nicolau (2006) pointed out that, compared to manual accounting, software provides more accurate results and produces more accurate data which is simple to use and less prone to error. Moreover, it promotes quicker decision-making, which enhances business performance. The accounting software includes several processes that encourage more accurate and reliable accounting reports, efficient operations, and adherence to legal standards and rules (Teru et al., 2017).

1. Research problem

Nowadays, business in the city of Erbil is undergoing development and furniture companies are participating in this developing field. Therefore, many of them have applied advanced technology to human resources, especially in accounting. The primary objective of applying this advanced technology is to help improve accounting systems and control expenses better, as well as getting high quality financial reporting. However, these systems require more research to determine their efficiency and impact on accountants. Consequently, this question can be used to formulate the research problems: **Does the application of accounting software affect the performance of accountants in terms of skills, knowledge, and creativity?**

2. Research significant

The significance of this research is an academic endeavor to shed light on accounting software and the growth in its importance inside businesses and organizations. In general, how might businesses improve the effectiveness of their accountants by implementing accounting software.

3. The objectives of the research

The study's major goal is to determine the impact of accounting software used in Erbil-based furniture companies on the performance of their accountants by fulfilling the following important objectives.

1. Addressing the impact of accounting software in growing the knowledge, skills and innovations of accountants in the furniture companies.
2. Clarifying the features, components and significance of accounting software for furniture companies functioning in today's context.

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4. *The research hypothesis*

The following research hypotheses were developed in response to the literature research problem, its significance, and its objectives:

Hypothesis 1*: There is a significant effect of accounting software on the creativity of accountants.*

Hypothesis 2*: There is a significant effect of accounting software on the skills of accountants.*

Hypothesis 3*: There is a significant effect of accounting software on the knowledge of accountants.*

5. *The research population*

1. The population of the study included some of the furniture companies who are based in the city of Erbil for the year 2023.
2. All accountants in furniture companies were included in the study's individual samples.

6. *The methodology of the research*

The following descriptive analytical processes are utilized by researchers to plan their research with regard to the importance of their objectives and hypotheses: The first strategy relies on the extrapolation and analysis of the literature, books, scientific journals and research on the global information network relevant to the accounting software of the research, with the aim of establishing the scientific research issue. The second strategy relies on surveying the field in the city of Erbil, and the questionnaires of the study were adopted from other researchers' empirical studies with modifications (kasasbeh, 2016 and Aljaaidi et al, 2023) The questionnaire is divided into two distinct sections. The first part contains respondents' demographic information, while the second section deals with 20 statements about how accounting software impacts accountants in terms of knowledge, skills, and innovation.

II. LITERATURE REVIEW

Masanja (2019) investigates how the financial performance of a few private enterprises in Arusha, Tanzania, is affected by the accounting system, showing that cost and managerial support are key aspects in the implementation of accounting software through a select group of private businesses. To enhance the overall performance of chosen private enterprises in Tanzania, the researcher advised their management to support the adoption of accounting software. In addition, Pirayesh et al. (2018) have attempted to show in what manner the accounting software and management decision-making process interact. The study anticipated that managers would make better decisions, as information quality improved day by day because of adopting technology. Consequently, the outcomes of this study determine that accounting software enhances the accuracy of information, which in turn facilitates managerial decision-making. On the other hand, a study of Kasasbeh (2016) is being conducted to see how the performance of accountants will change when accounting systems become computerized. The study's goal is to ascertain whether the effectiveness of the accountants is impacted by the computerized accounting system. The results show that computerized accounting systems have a positive effect on accountants' performance. The examination of the available literature shows that there is a possibility of research into how accounting software affects accountants in furniture business in Erbil.

A. *Conceptual clarification of accounting software:*

According to Ghasemi et al. (2011), accounting is defined as a method used by businesses to measure their financial success by tracking and categorizing all their financial transactions—including sales, purchases, assets and liabilities—in a way that complies with established standards. On the other hand, information technology—which encompasses a wide range of subjects, including but not limited to commercial processes—is the management of technology. Hardware, programming languages, information systems and data generation are all examples of technology. In a nutshell, the field of information technology encompasses everything that provides data, information, or perceived knowledge in any visual format through a multimedia delivery method. According to another definition, that of Ghasemi at al. (2011), accounting can be defined as the information system that is used to manage an entity's economic activities efficiently. This accounting process has steadily transitioned from physical to automated or technology-based operations in today's digital age and environment (Itang, 2020). Therefore, it is obvious that the combination of accounting and IT, which is called computerized accounting. Then, Computers are the major focus of accounting information in this context because they provide a platform for running accounting information systems and incorporate them in a way that can deliver them when needed precisely, promptly, and safely for decision-making (Hashem, 2021). As for ware, khan (2015) and Were (2017) confirmed that, to obtain outputs and transform them into usable information, AIS gathers, processes, analyzes, and converts data into output by relying on computers created specifically for this purpose. In order to support the organization's operations and provide owners, shareholders, employees, clients, and stakeholders within the environment of the unity with effective, quick, accurate, and timely information, AIS with all of its equipment ensures the policies and procedures that supports the conversion of accounting inputs into understandable outputs that give a true impression of the organization (ware, 2015 and khan, 2017 cited in Hashem, 2021). In this case computerized accounting system can be defined as an accounting information system which is created with the purpose of gathering, recording, storing, and processing financial data, and generating information for decision-makers (Itang, 2020). In addition to this, Kasabeh (2016) defined the computerized accounting system as a computer-based system that integrates accounting principles and ideas with the idea of an information system to record, process, analyze and output financial data for use in making choices. It can be seen from the definitions of the computerized accounting system that it has the following elements. First, data. Facts which are gathered and processed by the accounting information system are referred to as data

inputs. The second element is process data collection, which requires processing and organization into a usable form to provide valuable and relevant information. The third element is output: the information that the system produces as output must be meaningful and helpful. Typically, it is given as a report. And the fourth element is feedback: after the material has been provided in a report, feedback is required. This tends to act both as a source of input and a control measure in the information system. The last element of computerized accounting system is storage, and this refers to a repository for comparatively permanent data that has been kept over a long period of time (Romeny and Steinbart, 2009; Kasabeh, 2016).

B. *The consequences of implementation of computerized accounting systems*:

The integration of accounting software is one of the important results of altering the accounting procedure and placing more emphasis on quality and enhancing the accuracy of information, which in turn facilitates managerial decision-making (Pirayesh et al., 2018). On top of that, AI-Joubory argues that this is a novel idea, in which information technology is used to connect the heart of the organization's complete accounting process, from data entry to reporting, thus enabling organizational change, and creating new sources of competitive advantage (Al-Joubory, 2007). Furthermore, Thottoli (2020) emphasizes that most businesses have switched from traditional accounting to computerized accounting, and this is due to the fact that most accounting software is user-friendly for accountants, enabling daily accounting chores to be completed accurately and promptly.

When processing and displaying accounting information, especially for financial reporting reasons, the availability of an accounting information system has various advantages. It can expedite the preparation and disclosure of reports by accountants and improve the effectiveness of information presentation, both of which can have a favorable impact on the commercial decisions of diverse interest groups (Setyaningsih et al., 2021). In addition to that, Bell et al. (cited in Setyaningsih et al., 2021) make a similar claim, namely that a good financial report is one that is generated through a good AIS process. All organizations need to have a trustworthy accounting system to provide relevant, trustworthy, and reliable financial reports, and this is due to the fact that a weak accounting system might result in less relevant and less trustworthy financial reports. Consequently, decision-making will not be as good (Bell et al., 2018, cited in Setyaningsih et al., 2021). In keeping with this argument, Lutfi (2022) demonstrated that, by using advanced accounting systems effectively, businesses would achieve superior results in all areas of process, increase productivity and competitiveness, and produce precise information and appropriate decisions to improve performance. The following benefits can be distilled into the main factors for using computerized accounting software:

1. Efficiency and precision of accounting department.

Computerized accounting systems have boosted the efficiency of accounting departments by making accounting information more current. In addition to that, by improving the timeliness of financial information, accountants may produce reports and operations assessments that give management an accurate view of current operations. The variety of financial reports available has risen along with the importance of accounting computerized systems. These include cash flow statements, departmental profit and loss reports and market share reports, as well as item-based and client-based profit reports (Ghasemi et al., 2011). Furthermore, Khan et al. (2018) stated that, by using this technology, accountants can develop and provide any information and reports from any location. Instead of being kept busy with a ton of financial activities, an accountant can meet with clients and build business plans in their leisure time. Regarding accuracy, Ghasemi et al. (2011) and Ndubuisi et al. (2017) agree that most computerized accounting systems have internal checks and balances to ensure that all transactions and accounts are accurately balanced before financial statements are produced. Computerized solutions will assist in ensuring that specific transactions are appropriately recorded by avoiding out-of-balance journal entries from being published. Accuracy is also improved by limiting the number of accountants who have access to financial information. Accounting professionals have limited access to financial data, which makes it simpler for competent supervisors to address issues swiftly, because only they can alter them.

2. Processing speed and external reporting.

According to Khan et al. (2018), a computerized accounting system delivered through cloud computing makes resources and data for collective computer distribution available to computers and other devices, breaking down office barriers. As well as this, he states, the use of mobile devices by accountants to access data is on the rise. Mobile connectivity helps close the gap between clients and accountants. Mobile software helps accounting firms manage their transactions while they are in motion. Organizations can use smartphones to reconcile accounts, create expense claims, send invoices and add receipt invoices. In line with Khan, Handel (2003, cited in Zwirtes and Alves, 2014) asserts that the most prominent feature of computerized accounting is its improvement to the efficiency of the routine tasks that accountants perform. In addition to that, accounting professionals may process enormous amounts of financial data quickly and effectively with the help of computerized accounting systems. Due to quicker transaction processing times, the duration of each accounting period has been shortened. Month- or year-end closure periods can be very demanding for accounting departments, resulting in longer hours and higher employee costs. Businesses can better control costs by shortening this period, which improves overall business performance (Ghasemi et al., 2011). Also, they assert that computerized accounting systems have improved the information given to external investors and stakeholders. A company's reporting, which has been improved, can help investors determine its growth prospects and potential for high value. These investors might be used by companies to raise equity funding for growth.

C. Challenges toward of accountants:

One of the most significant occupations in the world is accounting. Businesses and economies would collapse in the absence of precise and trustworthy financial information. Therefore, the notion of human resources and its widespread use in businesses captures the attention of management, making human capital the most crucial economic resource that most businesses, nations, and people are concentrating on, especially in industrialized nations (Kasasbeh, 2016). Since the accounting systems have been developed and combined with technology, they are more likely to bring many challenges to the accounting profession and accountants' performance especially. For example, one of the challenges is growing the complexity of the financial report, which presents a major problem for accounting. For this reason, accountants need to be equipped to deal with a variety of fresh difficulties. Secondly, as there is a greater need for competent accountants, the accounting industry is experiencing a skills gap. Consequently, the implications of the skills shortage are being felt by businesses across many industries. When firms are unable to fill available positions, they are forced to either pay higher wages to attract top talent or rely on less qualified people who may not be up to the task. The final key hurdle is keeping up with developing technologies, which is a significant issue for accountants. Accounting professionals may find it difficult to keep up with the development of new software and applications. However, many of the repetitive duties now performed by accountants, such as data input and analysis, may be automated by software. Accountants may still add value to their job in a variety of ways. They can, for instance, offer perceptions and interpretations that software cannot. Humans may also develop connections with customers and provide a personalized touch that is difficult for machines to match. In addition, accounting software may be easily updated to reflect modifications to accounting standards or tax rules. It can also be modified to match certain corporate requirements. To ensure that financial transactions are classified accurately in accordance with these new standards and taking into consideration the larger context of the organization, human accountants, however, are essential. In addition to that, in order to evaluate properly and implement accounting concepts, human skills are frequently needed. Consequently, to stay ahead of the curve, accountants must take the initiative. They must keep abreast of advances in intelligence and understand how to make the most of these resources. With the appropriate strategy, accountants can keep up with the development of intelligence and maintain their position as industry leaders, and for this to happen they should also upskill their knowledge.

In addition, a professional accountant is the one who can conduct accounting procedures with recent change. According to Turner et al. (2020), Lin et al. (2005) and Allen (1999), the relationship between IT and the functional areas of accounting in a business is inevitably significant. It is urged that an ongoing effort is needed to provide potential accountants with the appropriate IT knowledge and expertise. As a result, Kasasbeh (2016) stated that the concern for human resources has grown because of implementing the computerized accounting system, which requires having skilled and certified individuals who have a degree of knowledge and the ability to be creative when working on these systems. A qualified accountant should be conversant with a wide range of accounting software (Mustafa, 2020). To ensure that the company's accounts are documented in line with suitable accounting standards or International Financial Reporting Standards (IFRS), the accountant should learn more about accounting software and basic enterprise resource planning (ERP) (Draijer, 2020, cited in Thattoli, 2021). To utilize the recent accounting software - like Tally, Peachtree and QuickBooks - a professional accountant needs to have sufficient practical expertise regarding it. Consequently, accounting metrics and recording techniques have been developed. Accounting's usage of information technology has greatly increased the necessity to reconsider the technological components in accounting education (Al-Joubory, 2007). In addition, an accountant's performance regarding the developed accounting software concerned intellectual understanding, professional skills, and literacy (Al-Joubory, 2007). Human resources are a collection of ideas, facts and data that also include abilities, performance-related characteristics, attitudes, behaviors, and values that individuals may learn via education and training (Alifi, 2009, cited in Kasasbeh, 2016). As Appa et al. (2012), claimed that the productivity of accountants does increase significantly because of training and this is due it has a vital part of any organization's long-term human resources strategy, as it increases employees' job skills or helps them to change their attitudes and helps organizations to achieve their goals by developing the skills and knowledge of its members. Training also provides a continuous process for making improvements in performance.

In summary, it can be stated that the relationship between accounting software and accountants is quite strong, and it may have a good effect on their abilities in terms of knowledge, skills, and creativity, since they complement one another. While human accountants contribute the capacity to exercise professional judgment, use experience, and develop lasting connections with customers, accounting systems offer speed, accuracy, and efficiency in processing financial data.

III. THE FIELD STUDY:

Accountants from the accounting departments of furniture enterprises comprise the research community. The reason for selecting this community is that furniture companies in the city of Erbil are growing companies, with a greater interest in using accounting software than other industries. Furthermore, accountants' perspectives on accounting software are critical for both theoretical and practical purposes.

IV. SIMPLE RESEARCH:

According to Table (1), (60) surveys were disseminated. (56) surveys were returned, and the remaining (5) surveys were eliminated owing to their lack of validity. Thus, no more than (51) surveys were included in the study as it is presented in Table (1) and Figure (1) below:

Table (1): *The Actual Sample and the Target Sample.*

The total number of disseminated surveys	60
The total number of returned surveys	56
The total number of eliminated surveys	5
The total number of surveys included in the study	51

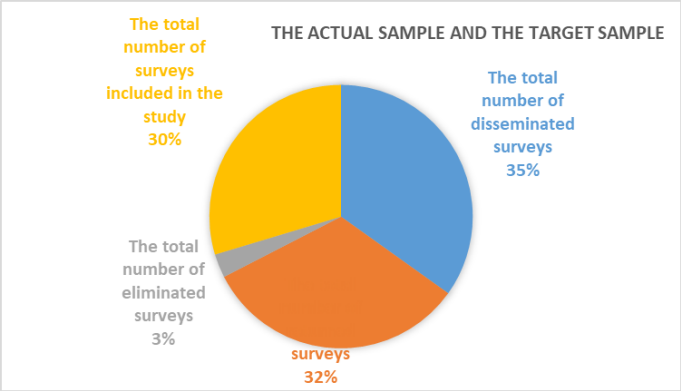

Figure (1): The Actual Sample and the Target Sample.

According to the accompanying table, the response rate was approximately 85% (51/60). This is considered statistically adequate for analysis and a true conclusion.

V. THE RESEARCH SAMPLE'S CHARACTERISTICS.

The researchers present the sample respondents' individual characteristics in this part, based on their questionnaire replies, including their degree of education, area of specialty and the number of years of practical experience, using accounting software indicated in Table (2) and Figure (2):

Table (2): *Sample Distribution Based on Qualifications.*

Qualification	Occurrence	Percentages
Less than Bachelor	10	19.6
Bachelor	34	66.67
Master	6	11.7
PHD	1	1.96
total	51	100.0

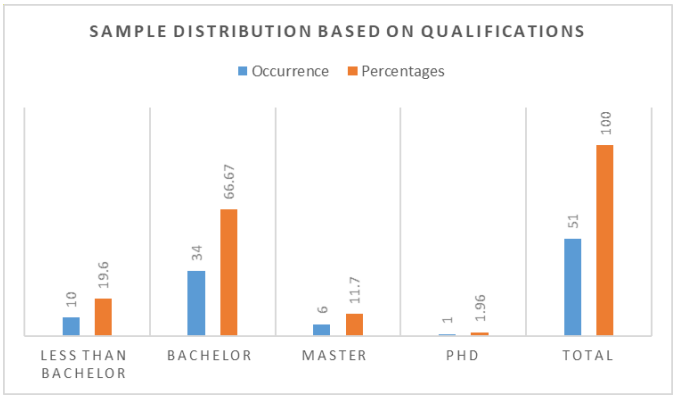

Figure (2): Sample Distribution Based on Qualifications.

In terms of education, the majority of participants (34 persons, or 66.67%) had a bachelor's degree, followed by those with less than a bachelor's degree (10 people, or 19.6%). Besides, the percentage of participants with advanced degrees in the research sample (MSc) was (11.7%, or six people), although only (1.96%) of those who completed the survey had a PhD, as shown in Table (3) and Figure (3).

Table (3): *Sample Distribution Based on years of Experience.*

Experience	Occurrence	Percentages
less than 5 years	17	33.34
6 – 10 years	23	45.09
11 - 15 years	11	21.57
over 15 years	0	0
Total	51	100.0

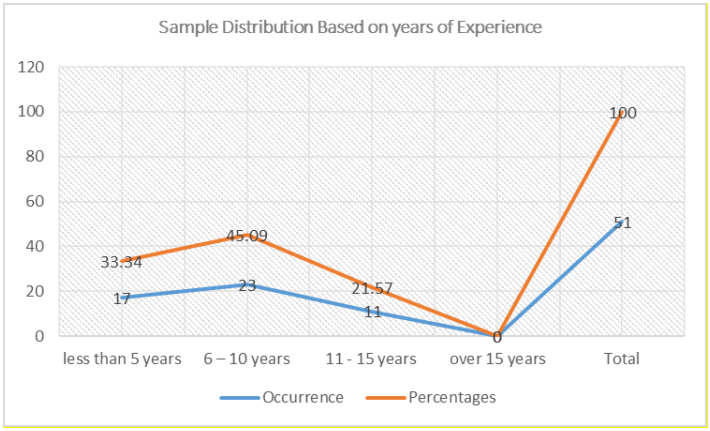

Figure (3): Sample Distribution Based on years of Experience.

The table above reveals that the percentage of participants with fewer than 5 years of experience was (33.34%), whereas the percentage of participants with 6 to 10 years of experience was (45.09%) and ranked first. Accounting software was rarely used by firms in Erbil 15 years ago, therefore the percentage of participants with (11-15) years of experience was 21.57%, while the number of participants with more than 15 years of experience was 0%. According to previous statistics, 78.43% of the sample have more than 5 years of experience, indicating that most respondents have adequate

experience to answer the survey, which increases the instrument's credibility.

1. Creativity Statements:

Table (4) provides information on the respondent's answers in relation to creativity statements, and it shows that at almost all statements, the highest percentage was for being agree or strongly agree. This can be a sign that people who work at this field, their creativity had been impacted. All statements were compared with a threshold value (3.5) and were found to be statistically significant where p-values were less than 0.05.

Table (4): *Descriptive Statistics of Creativity Statements.*

Creativity	Strongly Disagree Count (%)	Disagree Count (%)	Neutral Count (%)	Agree Count (%)	Strongly Agree Count (%)	Mean (SD)	P-Value)
Innovations made by accountants are adopted by the Furniture companies, who subsidize the development of the applied system.	0 (0.0%)	1 (2.0%)	7 (13.7%)	24 (47.1%)	19 (37.3%)	4.196 (1.749)	0.000
The Furniture industry aims to shift from conventional thinking to scientific thinking while creating applied accounting systems to boost accountants' inventiveness.	0 (0.0%)	4 (7.8%)	6 (11.8%)	22 (43.1%)	19 (37.3%)	4.098 (0.939)	0.000
The Furniture industry fosters collaboration between programmers and accountants to improve individuals' ability to innovate and develop applied accounting systems.	0 (0.0%)	3 (5.9%)	11 (21.6%)	20 (39.2%)	17 (33.3%)	4.000 (0.894)	0.000
To keep up with new creative ideas, Furniture companies organize guidance campaigns to adapt to globalization challenges and the Information Age.	0 (0.0%)	2 (3.9%)	11 (21.6%)	19 (37.3%)	19 (37.3%)	4.078 (4.868)	0.000
Furniture companies take care to increase the accountants' creativity in order to ensure quick access to the data stored in the system.	0 (0.0%)	3 (5.9%)	9 (17.6%)	20 (39.2%)	19 (37.3%)	4.078 (4.891)	0.000

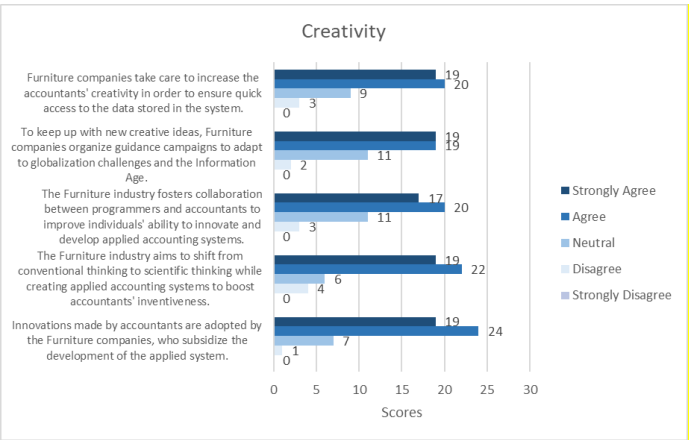

Figure (4): Descriptive Statistics of Creativity Statements.

2. Skills Statements:

Table (5) presents the respondent's answers concerning skill statements, revealing that the majority of responses lean towards agreement or strong agreement. The mean values also indicate agreement and strong agreement with the statements. The findings suggest that individuals working in this field have experienced an impact on their skills. Furthermore, all statements were compared against a threshold value of 3.5, and statistical significance was observed, with p-values lower than 0.05.

Table (5): *Descriptive Statistics of Skill Statements.*

Skills	Strongly Disagree Count (%)	Disagree Count (%)	Neutral Count (%)	Agree Count (%)	Strongly Agree Count (%)	Mean (SD)	(P-Value)
To improve their skills, company send their accountants to computerized accounting training courses.	0 (0.0%)	5 (9.8%)	7 (13.7%)	15 (29.4%)	24 (47.1%)	4.137 (1.255)	0.000
The company hires supervisors to supervise their accountants on computerized accounting systems to improve their skills.	0 (0.0%)	1 (2.0%)	10 (19.6%)	20 (39.2%)	20 (39.2%)	4.156 (8.869)	0.000
The furniture companies are aware of the importance of developing accountants' skills to obtain information from the used accounting systems.	0 (0.0%)	1 (2.0%)	7 (13.7%)	22 (43.1%)	21 (41.2%)	4.235 (3.764)	0.000
Through the development of their accountants' skills, furniture companies ensure that reports from the computerized accounting system are received on time and accurately.	0 (0.0%)	2 (3.9%)	10 (19.6%)	20 (39.2%)	19 (37.3%)	4.098 (0.855)	0.000
Furniture companies ensure that financial statements from the computerized accounting system are error-free by developing their accountants' skills.	0 (0.0%)	4 (7.8%)	7 (13.7%)	19 (37.3%)	21 (41.2%)	4.117 (6.931)	0.000

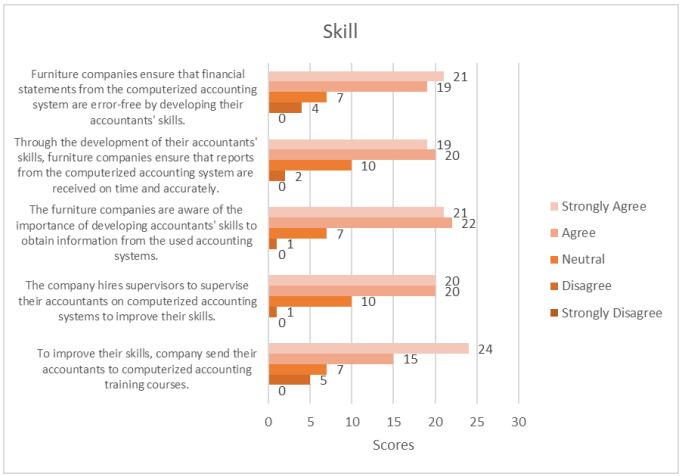

Figure (5): Descriptive Statistics of Skill Statements.

3. Knowledge:

Table (6) provides insights into the respondent's perceptions regarding knowledge statements, indicating that a significant portion of the responses tend towards agreement or strong agreement. The mean values further reinforce this trend, reflecting a consensus of agreement with the statements. These findings strongly suggest that individuals in this field have experienced a notable impact on their knowledge. Moreover, all the statements underwent a comparison against a threshold

value of 3.5, revealing statistical significance with p-values below 0.05.

Table (6): *Descriptive Statistics of Knowledge Statements.*

Knowledge	Strongly Disagree Count (%)	Disagree Count (%)	Neutral Count (%)	Agree Count (%)	Strongly Agree Count (%)	Mean (SD)	P-Value
he furniture industry strives to improve the knowledge of its accountants to ensure the system's ease of use.	0 (0.0%)	2 (3.9%)	10 (19.6%)	22 (43.1%)	17 (33.3%)	4.058 (8.835)	0.000
To broaden their knowledge, the company is implementing a new accounting concept via a computerized accounting system.	0 (0.0%)	3 (5.9%)	7 (13.7%)	23 (45.1%)	18 (35.3%)	4.098 (0.855)	0.000
Knowing how to generate and obtain computerized accounting will increase accountants' knowledge.	0 (0.0%)	5 (9.8%)	11 (21.6%)	18 (35.3%)	17 (33.3%)	3.921 (6.977)	0.000
The company's system has been critical in raising the level of accountant knowledge.	0 (0.0%)	1 (2.0%)	8 (15.7%)	20 (39.2%)	22 (43.1%)	4.235 (2.799)	0.000
Individuals in the furniture industry are encouraged to acquire and generate more knowledge in terms of computerized accounting systems.	0 (0.0%)	2 (3.9%)	9 (17.6%)	20 (39.2%)	20 (39.2%)	4.137 (3.849)	0.000

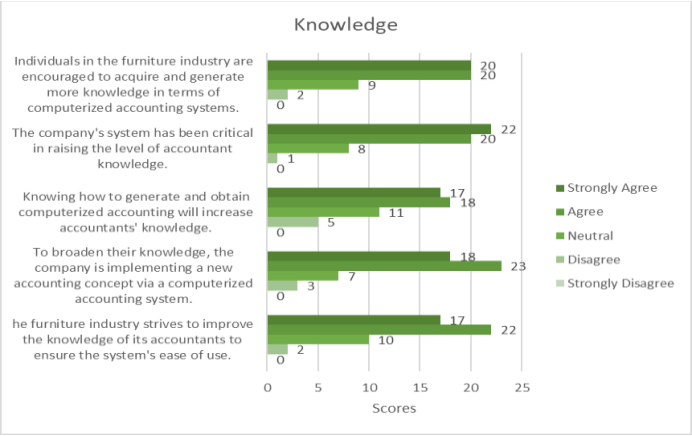

Figure (6): Descriptive Statistics of Knowledge Statements.

4. Accounting Software:

Table (7) offers valuable insights into the respondent's perceptions of accounting software effect statements, revealing a substantial proportion of responses that lean towards agreement or strong agreement. The mean values consistently support this pattern, indicating a widespread consensus of agreement with the statements. These compelling findings strongly imply that individuals in this field have undergone a significant impact on their knowledge. Furthermore, all the statements were subject to comparison against a threshold value of 3.5, demonstrating statistical significance with p-values below 0.05.

Table (7): *Descriptive Statistics of Accounting Software Statements.*

Accounting Software	Strongly Disagree Count (%)	Disagree Count (%)	Neutral Count (%)	Agree Count (%)	Strongly Agree Count (%)	Mean (SD)	P-Value
Accounting software increase accountability of accounting department at the companies.	0 (0.0%)	3 (5.9%)	8 (15.7%)	18 (35.3%)	22 (43.1%)	4.156 (8.963)	0.000
Accounting software's increase the qualitative characteristic of accounting information which result in better financial reporting.	0 (0.0%)	2 (3.9%)	8 (15.7%)	23 (45.1%)	18 (35.3%)	4.117 (6.816)	0.000
application of accounting software's will improve owners' equity Confidence.	0 (0.0%)	1 (2.0%)	9 (17.6%)	20 (39.2%)	21 (41.2%)	4.196 (0.878)	0.000
To conduct accounting responsibilities more effectively and efficiently, modern accountants must be familiar with computing technologies.	0 (0.0%)	3 (5.9%)	9 (17.6%)	20 (39.2%)	19 (37.3%)	4.078 (4.891)	0.000
Because the introduction of computerized accounting information systems has resulted in considerable time and cost savings, organizations are now able to perform accounting duties more effectively and efficiently.	0 (0.0%)	3 (5.9%)	9 (17.6%)	20 (39.2%)	19 (37.3%)	4.078 (4.891)	0.000

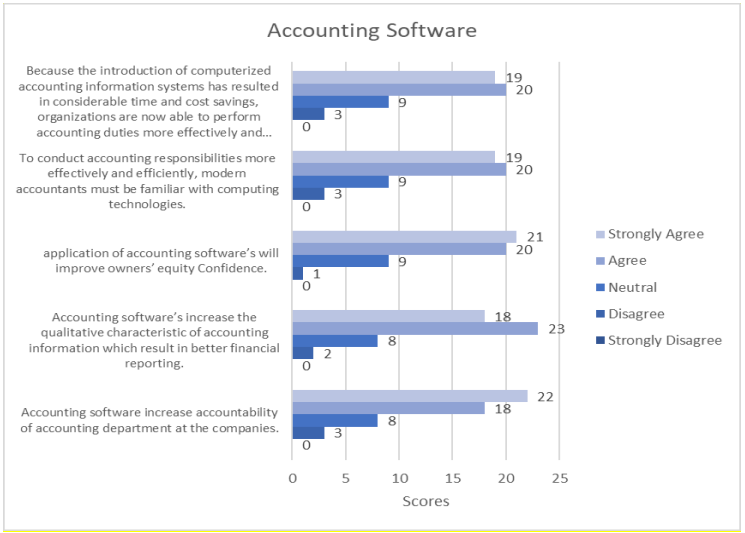

Figure (7): Descriptive Statistics of Accounting Software Statements.

VI. Testing Hypothesis:

To assess the effect of accounting software on some of the key accountant's elements, simple linear regression is applied using SPSS program. When the level of significance is (5%), there has been an investigation into the relationship between the factors isolated as independent variables on the one hand and improving competitiveness as the dependent variable on the other. To evaluate whether there is a correlation, and to gauge the magnitude of the relationship between these variables, each hypothesis was statistically examined using the regression test to find the correlation coefficients between dependent variables and independent variables, and then the regression equations were generated using the F-Test and T-Test to determine the level of significance of the regression equations and significance variables.

1. Effect of Accounting Software on Accountant's Creativity:

In order to determine whether there was a significant relationship between the independent variable (accounting software) and the dependent variable (accountants' creativity), regression analysis was performed. The findings are shown in the table below:

Table (8): *The Importance and Description of the Regression Model with Regard to the Accounting Software/Accountants' Creativity Axis.*

R-value for Correlation	Coefficient of Determination (R2)	F Value	Significant	T value	Significant
0.740	0.810	8.500	0.000	68.510	0.000
estimation from a regression model			B0	3.683	0.000
			B1	3.400	0.000

According to Table (4), it is evident that the model applied was appropriate, as the F-Test yielded a p-value below the significance level (0.05). This signifies the statistical significance of the independent variable's effect, which is evident from its extremely low p-value (<0.000). Additionally, the positive sign of parameter B1 suggests a positive relationship between the two variables, indicating that an increment of one unit in the utilization of accounting software corresponds to a 3.4 unit increase in the creativity of accountants. Moreover, the R-squared value of 0.810 suggests that approximately 81% of the variation in accountant's creativity can be explained by the accounting software. This indicates that accounting software is a relatively strong predictor of the user's creativity element within the context of our model.

2. Effect of Accounting Software on Accountant's Skills:

In order to determine if there is or is not a significant relationship between the independent variable (accounting software) and the dependent variable (accountants' skills), regression analysis was performed. The findings are shown in the table below:

Table (9): *The Importance and Description of the Regression Model with Regard to the Accounting Software/Accountants' skills Axis.*

R-value for Correlation	Coefficient of Determination (R2)	F Value	Significant	T value	Significant
0.780	0.820	10.100	0.000	108.410	0.000
estimation from a regression model			B0	3.921	0.000
			B1	3.100	0.000

Similar to the above, it becomes apparent that the applied model was appropriate as indicated by the F-Test resulting in a p-value below the significance level (0.05) as shown in Table 5. This demonstrates the statistical significance of the independent variable's effect, supported by its remarkably low p-value (<0.000). Furthermore, the positive coefficient B1 implies a positive relationship between the variables, suggesting that a one-unit increase in the utilization of accounting software corresponds to a 3.1 unit increase in accountant's creativity. This was equivalent to the previously studied variable "Accountant's Creativity".

Additionally, the R-squared value of 0.820 reveals that approximately 82% of the variation in accountant's skill axis can be accounted for by the accounting software in our model. This finding indicates that the accounting software serves as a robust predictor of the user's skill within the given framework.

3. Effect of Accounting Software on Accountant's Knowledge:

In order to determine whether there is a significant relationship between the independent variable (accounting software) and the dependent variable (accountants' knowledge), regression analysis was performed. The findings are shown in the table below:

Table (10): *The Importance and Description of the Regression Model with Regard to the Accounting Software/Accountants' knowledge Axis.*

R-value for Correlation	Coefficient of Determination (R2)	F Value	Significant	T value	Significant
0.730	0.800	8.600	0.000	72.320	0.000
estimation from a regression model			B0	3.821	0.000
			B1	3.400	0.000

We again started with the same test and the appropriateness of the applied model was verified based on the F-Test results in Table 6, where the obtained p-value is below the significance level (0.05). This signifies the statistical significance of the independent variable's effect, supported by its significantly low p-value (<0.000). Moreover, the positive coefficient B1 indicates a positive relationship between the variables, suggesting that a one-unit increase in the utilization of accounting software corresponds to a 3.4 unit increase in accountant's knowledge. This relationship aligns with the previously examined variables "Accountant's Creativity."

Furthermore, the R-squared value of 0.80 demonstrates that approximately 80% of the variation in the accountant's knowledge axis can be attributed to the accounting software in our model.

In summary, all three variables were significantly influenced by the accounting software and this led us to report that implementing accounting software on the furniture's field, would result in improving accountant's creativity, skill and knowledge.

VII. Conclusion and Recommendation

The study found that using accounting software improves accountants' performance in terms of skills, knowledge, and innovation, as a statical analysis reveals that there is a positive effective of the accounting software on the accountants' performance in furniture companies in Erbil city, leading to the acceptance of all three hypotheses. Moreover, the research

supported earlier conclusions, particularly those of the study by Kasasbeh (2016), which looked at how the performance of accountants will alter as accounting systems become computerized. The aim of the study is to reveal whether the computerized accounting system affects the effectiveness of accountants in Jordanian pharmaceutical shareholding businesses. This demonstrates the validity and significance of the research, which is crucial for all other sectors in addition to the furniture businesses in the city of Erbil. The following recommendations can be given based on the findings above. First, furniture firms should adopt a new accounting technique using accounting software in order to enhance their accountants' performance. Second, they must encourage accountants to enroll in training sessions offered by accounting programs, so that they may carry out their duties more successfully and effectively. Thirdly, it is critical for furniture companies to employ managers who have support from accountants, in order for them to comprehend the applied accounting system better. Fourthly, the furniture sector encourages programming and accounting teams to work together to develop innovative, practical accounting systems. Finally, it is critical that all business sectors adopt specialized accounting software to improve accountant performance.

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