

# The Effect of Accounting Information System on Organizational Effectiveness: Kurdistan Region is A Case of The Study

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**Abstract**—Principally, Management In Iraq's Automobile Rely On Evidence From The Company's Ais. Quality Reports Are Quite Important For Achieving An Optimal Investment. The Traditional Approach In Which Financial Data Are Recorded, Is Summarized, And Reported By Companies That Has Led To Less Optimum Judgments. Good, Dependable Accounting Systems Investments Which Have Become A Vital Priority For Every Management Since They Contribute To Improved Company Performance Management And Analysis. The Researchers Have Thus Examined How Automotive Manufacturers Use And Utilize Accounting Systems And Their Effects On Organizational Efficiency. Researches Are Essential In Establishing The Advantages Derived From The Integration Of Accounting Information Systems Into Their Operations For Selected Car Businesses And Other Businesses In The Same Industry. To Improve The Organizational Effectiveness, Automobile Companies Measured The Model. This Study Is Considered Valuable For Other Researchers Interested In The Area Since The Study Has Set Up A Platform For Conducting Further Investigations On The Subject. Descriptive, Correlation And Regression Analysis Research Methods Are Used As The Design Of The Investigation. Furthermore, In Data Gathering And Analysis, Qualitative And Quantitative Methodologies Were Used. The Descriptive Approach Is Considered Appropriate Since It Appropriately Covers Primary Goals And Research Issues Outlined In The Study. Both Main Data Were Collected. Primary Data Were Acquired From The Chosen Firms By Way Of Questionnaires To Randomly Chosen Staff. Primary Data Were Acquired And Surveys Disseminated And The Respondents Completed The Questionnaires. The Results Of This Research Show That Accounting Information Systems Are A Significant Instrument For Successful Management, Decision-Making, And Control Activities Of Firms. The Findings Are Consistent With Empirical Evaluations That Show That Ais Is Associated To The Organization's Effectiveness. To Monitor And Coordinate The Actions Of An Organization, Ais Is An Efficient Policy Making

**Tool.** The Research Findings Indicated That Ais Was Essential In The Generation And Delivery Of Quality Accounting Information To Decision Makers On A Timely Basis. In Other Words, Empirical Results Revealed A Stronger Influence On Organizational Efficiency Of Car Firms In Iraq On Accounting Information Systems.

**Keywords**— Accounting Information System, Organizational Effectiveness

## I. INTRODUCTION

### 1.1 BACKGROUND OF STUDY

PRESENTLY, MOST ORGANIZATIONS, AND THEIR BUDGETS CONTINUE TO RISE, CONTINUE TO GROW THEIR EXPENDITURE ON ACCOUNTING INFORMATION SYSTEMS. IN ADDITION, ECONOMIC AND COMPETITIVENESS FACTORS ARE CREATING PRESSURES ON INFORMATION COSTS. IN GENERAL, IT IS CREATED TO HELP A PERSON EXECUTE HIS/HER WORK USING INFORMATION TECHNOLOGY. MOST FIRMS ARE THUS CONCENTRATING ON ESTABLISHING INFORMATION SYSTEMS TO ASSIST DECISION-MAKING, COMMUNICATION, KNOWLEDGE MANAGEMENT AND MANY OTHER SYSTEMS. TO TAKE DECISIONS IN THE COMPANY, A FUNDAMENTAL ASPECT OF THE INFORMATION SYSTEM IS THE ACCOUNTING INFORMATION SYSTEM.

AS ONE OF THE MOST ADOPTED ORGANIZATIONAL FRAMEWORKS, TODAY'S ACCOUNTING STRUCTURE OFFERS MORE RELIABLE, SUITABLE, AND RELEVANT FINANCIAL DETAILS TO VARIOUS CUSTOMERS, ALLOWING THEM TO MAKE MORE EFFECTIVE FINANCIAL CHOICES ABOUT THEIR BUSINESS ORGANIZATIONS. AN AIS IS A METHOD THAT AN INSTITUTION USES TO CAPTURE, ARCHIVE, MONITOR, PROCESS, ACCESS, AND PUBLISH FINANCIAL DETAILS AND KNOWLEDGE SO THAT

ACCOUNTANTS, CLIENTS, ANALYSTS, ADMINISTRATORS, AND OTHER STAKEHOLDERS MAY ACCESS IT (AL-OKAILY, A., M., SHIYAB, F., & MASADAH, W. 2020). THE AUTOMOTIVE INDUSTRY IN THE KURDISTAN AREA IS CHIEFLY FOCUSED ON MOTOR VEHICLE RETAIL AND DISTRIBUTION. THERE ARE RANGES OF CAR DEALERSHIPS IN THE REGION, WITH TOYOTA (NORTH IRAQ), MERCEDES BENZ MOTOR, FORD MOTORS, NISSAN MOTORS, AND BMW MOTOR BEING THE MOST WELL-KNOWN. INFORMATION MANAGEMENT IS ONE OF THE DETERMINING FACTORS FOR EFFECTIVE COMPANIES, AS IT HELPS COMPANIES TO ESTABLISH LONG-TERM EXTERNAL ENVIRONMENTS. THE COMPANIES STARTED IN THE EARLIER PART OF THE 21ST CENTURY TO CONCENTRATE ON THE MANAGEMENT OF INFORMATION AND HENCE BECAME A WELL-CONSIDERED SUBJECT, NOTABLY IN THE FIELD OF MANAGERIAL ACCOUNTING SCIENCE. PREVIOUS RESEARCH SHOWN THAT COMPANIES WITH CONSISTENT MANAGEMENT OF THEIR EXPERTISE AND THE INTEGRATION OF THAT KNOWLEDGE INTO THEIR WORK ARE MORE LIKELY TO BE MORE SUCCESSFUL (DAYAN, 2017). GIRARD & GIRARD (2015) STATED THAT THE MANAGEMENT OF INFORMATION WORKS AS AN ORGANIZING TOOL WHICH TURNS RESOURCES INTO SKILLS. IN OTHER TERMS, INFORMATION MANAGEMENT IMPLEMENTATION AND SUCCESS ALLOW COMPANIES TO INCREASE THEIR PERFORMANCE (GARDI, B, 2021).

IN ADDITION, THE AIS WILL PLAY A VITAL PART IN ASSISTING COMPANIES IN IMPROVING THEIR SUCCESS IN THIS CONTEXT, SINCE EARLIER STUDIES SUCH AS ISMAIL (2009) AND EFFAH ET AL. (2011) CLAIMED THAT AIS HAS AN IMPORTANT ROLE TO PLAY IN FACILITATING THE IMPROVEMENT OF BUSINESS PERFORMANCE (HARSH, 2015). THIS TARGET CAN BE ACCOMPLISHED BY COMPANIES RESPONDING TO CHANGES IN THE WORLD, PARTICULARLY THE IT REVOLUTION.

IN THE PRESENT PERIOD, IT IS ESSENTIAL IN ITS USE OF MOST COMPANIES AS A MEANS OF ACHIEVING COMPETITIVE ADVANTAGE AND SURVIVING ON THE MARKET WITHOUT THE USAGE OF IT IS NOW ALMOST DIFFICULT. (HARASH 2015) NOTED THAT, PARTICULARLY REGARDING FINANCIAL REPORTS, THE AIS IS THE MOST WIDELY USED INFORMATION SYSTEM. IN SEVERAL WORKSHOPS IN DIFFERENT FRAMEWORKS THE IMPACTS OF INFORMATION MANAGEMENT AND THE APPLICATION OF AIS ON THE PERFORMING ACTIVITIES OF ENTERPRISES HAVE BEEN ANALYZED AND, THUS, THE CAUSAL CONNECTION OF BOTH VARIABLES NEEDS TO BE COMBINED IN ONE MODEL OF ENTERPRISE EFFICIENCY.

THIS RESEARCH IS ALSO STRUCTURED FOR THIS PURPOSE. THE FOLLOWING SEGMENT DISCUSSES THE CREATION OF HYPOTHESES, AND FOLLOWS A DEBATE ON METHODS FOR STUDY AND THE DEVELOPMENT OF A LOGICAL STRUCTURE. THE FINDINGS ARE THEN INTERPRETED AND SUMMARIZED, WHICH PRESENT THE ASSUMPTIONS, MANAGEMENT CONSEQUENCES AND RESEARCH LIMITATIONS.

### 1.2 RESEARCH PROBLEM

CURRENTLY, MOST ORGANIZATIONS ARE INCREASING THEIR EXPENDITURES ON INFORMATION SYSTEMS AND INCREASING THEIR BUDGETS. FURTHERMORE, ECONOMIC TRENDS AND

RIVALRY PUT STRAIN ON KNOWLEDGE PRICES. IN GENERAL, AN INFORMATION SYSTEM IS CREATED WITH THE HELP OF INFORMATION TECHNOLOGY TO ASSIST A PERSON IN CONDUCTING THEIR JOB. AS A RESULT, MOST BUSINESSES CONCENTRATE ON DESIGNING INFORMATION SYSTEMS THAT FACILITATE DECISION-MAKING, COLLABORATION, AND KNOWLEDGE MANAGEMENT AMONG OTHER AREAS. ACCOUNTING INFORMATION SYSTEM IS A CRITICAL COMPONENT OF THE INFORMATION SYSTEM USED FOR DECISION-MAKING IN AN ENTERPRISE.

### 1.3 RESEARCH OBJECTIVES

THE AIM OF THIS RESEARCH IS TO UNDERSTAND HOW ACCOUNTING INFORMATION SYSTEMS AFFECT THE EFFICIENCY OF CAR COMPANIES IN THE KURDISTAN REGION.

### 1.4 RESEARCH HYPNOSIS

H1: THERE IS NO SIGNIFICANT RELATIONSHIP BETWEEN THE APPLICATION OF AIS AND ORGANIZATIONAL EFFECTIVENESS.

H2: THE AIS HAS NO EFFECTS ON THE ORGANIZATIONAL EFFECTIVENESS.

## II. LITERATURE REVIEW

### 2.0 INTRODUCTION

THIS CHAPTER EXPLAINS PREVIOUS AND RELEVANT LITERATURE REVIEW FROM OTHER RESEARCHERS WHO HAVE CONDUCTED RESEARCH IN THE SAME FIELD. IT CONTAINS OPINIONS, ATTRIBUTES, RESEARCH OUTCOMES AND CONCLUSIONS THEREON FROM PREVIOUS RESEARCH WORK DONE BY OTHER PEOPLE AND ORGANIZATIONS.

#### 2.1 THEORETICAL LITERATURE

##### 2.1.1 ACCOUNTING INFORMATION SYSTEM

AA ONAOLAPO, TA ODETAYO IN 2012 AAIS OFFERS A TOOL FOR FINANCING TO INCREASE ORGANIZATIONAL PRODUCTIVITY PARTICULARLY IN THE ERA OF GLOBAL TECHNOLOGY GROWTH. AUTOMATED ACCOUNTING INFORMATION SYSTEM (AAIS). THE THESIS INVESTIGATED THE INFLUENCE ON OPERATIONAL EFFICIENCY OF THE ACCOUNTING INFORMATION SYSTEM, REGARDING SELECTED BUILDING COMPANIES IN THE METROPOLIS OF IBADAN. IN SPECIFIC, THE ANALYSIS ANALYZED THE INFLUENCE OF FINANCIAL REPORTING AND DECISION-MAKING ON THE CONSISTENCY OF THE ACCOUNTS. A THEORY WAS PROPOSED AND THE RESULTS WERE EVALUATED BY USING BOTH DESCRIPTIVE AND INFERENTIAL STATISTICAL METHODS. THE FINDINGS SUGGEST THAT AN OPERATIONAL EFFICIENCY IMPACTS ON THE ACCOUNTING INFORMATION SYSTEM.

BJ ALI, WAW OMAR, R BAKAR IN 2016, THIS RESEARCH AIMS TO STUDY THE IMPACT OF THE AIS ON CORPORATE PERFORMANCE AND THE MODERATING EFFECT OF THE CORPORATE CULTURE ON AIS SUCCESS FACTORS AND THE ORGANIZATIONAL PERFORMANCE. RESULTS DEMONSTRATED THAT THE AIS SUCCESS DRIVERS FOR RISING ORIGINATIVE EFFICIENCY ARE SERVICE QUALITY, KNOWLEDGE QUALITY AND DEVICE QUALITY. THIS RESEARCH HAS ALSO SHOWN THAT CORPORATE CULTURE CONTRIBUTES TO IMPROVED RESULTS BY DEALING WITH KNOWLEDGE QUALITY, DATA QUALITY AND DEVICE QUALITY.

SN SOUDANI IN 2012 THE OBJECTIVE OF THIS ANALYSIS IS

TO EXPLORE THE UTILITY OF THE AIS FOR SUCCESSFUL CORPORATE EFFICIENCY. AIS IS THE WHOLE SET OF COMPONENTS ENGAGED IN THE GATHERING, STORING AND DISTRIBUTION OF DATA FOR PREPARATION, TRACKING, ORGANIZING, EVALUATED AND DECISION-MAKING PURPOSES. THE EFFECT OF AIS ON CORPORATE SUCCESS ELEMENTS LIKE: PERFORMANCE CONTROL AND FINANCIAL PERFORMANCE IS THEN INVESTIGATED. THE FINDINGS OF THIS STUDY DEMONSTRATED THAT WHILE AIS IS VERY USEFUL FOR COTED FINANCIAL MARKET COMPANIES (DFM) BUT HAS LITTLE CONNECTION BETWEEN AIS AND PERFORMANCE MANAGEMENT, IT HAS AN IMPACT ON ORGANIZATIONAL PERFORMANCE.

K AL-ATTAR IN 2021 RESEARCHED FROM (72) IN FISCAL YEAR 2019-2020 FINANCIAL ANALYSTS AND MANAGERS FROM THE PHARMACEUTICAL SECTOR'S ACCOUNTING DEPARTMENT IN JORDAN WERE SUBJECT TO A QUESTIONNAIRE TO ANALYZE THE IMPACT ON ACCOUNTING CORPORATE GOVERNANCE RESULTS FOR AIS APPLICATIONS. IN ADDITION, RESEARCHERS ADAPTED VARIABLES ON ACCOUNTING GOVERNANCE FROM VARIOUS REPORTS, WHICH INCLUDED CONTROL, ACCOUNTABILITY, PERFORMANCE ASSESSMENT, AND CONFIDENCE AND CREDIBILITY IN THE STUDY. STUDY RESULTS SHOWED THAT THE RESULTS IN CORPORATE GOVERNANCE ATTRIBUTABLE TO THE ACCURACY OF ACCOUNTING INFORMATION IS INFLUENCED BY ALL FACTORS OF ACCOUNTING GOVERNANCE, AS WELL AS THE FACT THAT ALL INFORMATION PROVIDED WAS FOCUSED ON ACCOUNTING PRINCIPLES. THE REPORT LATER SUBMITTED SEVERAL PROPOSALS.

PUTRI, F. G. R. S. (2020) THIS STUDY AIMED TO ASSESS THE EFFECT OF ACCOUNTING INFORMATION SYSTEMS ON BANJARNEGARA REGENCY PERFORMANCE, (1) TO ANALYZE THE EFFECT OF ACCOUNTING KNOWLEDGE ON THE PERFORMANCE OF MSMEs IN BANJARNEGARA REGENCY, (1) TO ANALYZE THE IMPACT OF BUSINESS EXPERIENCE ON THE PERFORMANCE OF MSMEs IN BANJARNEGARA REGENCY, (3) TO EVALUATE THE EFFECT OF THE BUSINESS EXPERIENCE ON BANJARNEGARA REGENCY PERFORMANCE. BASED ON THE RESEARCH AND DATA ANALYSIS WITH SPSS SOFTWARE, THE REPORT SHOWS: (1) MSME ACCOUNTING INFORMATION SYSTEM PERFORMANCE IS HAVING A POSITIVE IMPACT IN BANJARNEGARA REGENCY, (2) MSME PERFORMANCE IN BANJARNEGARA REGENCY IS HAVING A POSITIVE EFFECT IN ACCOUNTING KNOWLEDGE AND (3) MSME'S PERFORMANCE IN BANJARNEGARA REGENCY IS BEING IMPROVED IN THE BUSINESS EXPERIENCE IN BANJARNEGARA REGENCY.

M OLAOFE-OBASESIN IN 2021 THIS PAPER EXPLORES NIGERIA'S BUSINESS SUCCESS ACCOUNTING REPORTING SCHEME. THE POSITION OF ACCOUNTANTS, IT AND ACADEMIA PRACTITIONERS HAS BEEN STUDIED. STUDY FINDINGS SHOWN BY ACCOUNTING INFORMATION SYSTEMS HAVE BENEFICIAL EFFECTS ON THE SUCCESS OF BUSINESS ORGANIZATIONS IN NIGERIA. CORPORATE COMPANIES CAN MAKE MASSIVE INVESTMENTS, RECRUITING AND ANNUAL TRAINING OF THE STAFF IN ACCOUNTING SYSTEMS AS SUGGESTED.

## 2.1.2 ORGANIZATIONAL EFFECTIVENESS

(HAMZA, P. A., 2021) THIS RESEARCH AIMS AT IDENTIFYING THE INFLUENCE OF MANAGEMENT ON ORGANIZATIONAL EFFECTIVENESS CENTERED ON THE ATTITUDES OF MANAGERS IN PRIVATE BANKS IN THE CITY OF ERBIL, KURDISTAN, IRAQ: INFORMATION FORMATION, STORAGE KNOWLEDGE, KNOWLEDGE EXCHANGE AND KNOWLEDGE TECHNOLOGY. THE KEY AIM OF THIS RESEARCH IS TO ESTABLISH A DEFAULT STUDY MODEL AND TEST TO ASSIST THE MANAGERS UNDERSTAND HOW INFORMATION MANAGEMENT IS EFFECTIVE IN ACHIEVING OPERATIONAL PERFORMANCE. ACCORDING TO THE RESEARCH SAMPLES INSIGHTS, INFORMATION MANAGEMENT HAS INFLUENCES ON ORGANIZATIONAL EFFECTIVENESS.

(C FLINCHBAUGH, M ZARE, C CHADWICK, P LI IN 2020) THE USAGE OF INDEPENDENT CONTRACTORS HAS GRADUALLY GROWN OVER THE LAST TWO DECADES. HOWEVER, THERE HAS BEEN LIMITED STUDY INTO CONTRACTORS' EFFICACY, AND THE STUDIES THAT HAVE BEEN DONE OFTEN REVEAL INCONSISTENT CONCLUSIONS REGARDING CONTRACTORS' IMPORTANCE. THE INCONSISTENCY STEMS FROM THE EXPANSIVE CONCEPT OF EFFECTIVENESS USED THROUGHOUT THESE RESEARCHES, WHICH WAS APPLIED TO A VARIETY OF NONSTANDARD JOBS (INCLUDING CONTRACT, PART-TIME, SEASONAL, AND TEMPORARY WORK) AND AT BOTH THE EMPLOYEE AND FIRM LEVELS OF STUDY. AS A RESULT, THE AIM OF THIS QUALITATIVE ANALYSIS IS TO SORT THROUGH THE ANALYTICAL RESULTS ON CONTRACTOR EFFICACY FOR BOTH STAFF AND COMPANIES. MEYER, BECKER, AND VAN DICK'S (2006) INTEGRATIVE MODEL OF SITUATED AND DEEP SYSTEM PERSONALITIES IS ADAPTED TO GROUP EXISTING RESEARCH ON CONTRACTOR EFFECTIVENESS INTO THREE CATEGORIES: CONTRACTOR ATTITUDES AND PRACTICES, ORGANIZATIONAL RESULTS, AND COMPANY FINANCIAL OUTCOMES.

(HAMAD, H. A., 2021) THE AIM OF THIS RESEARCH IS TO DECIDE HOW THE ORGANIZATIONAL CULTURE CONDITIONS OF THE KODIKLATAL HEALTH UNIT ARE BY USING METRICS FROM THE DENISON ORGANIZATIONAL CULTURE MODEL, NAMELY COMMITMENT, CONTINUITY, ADAPTABILITY, AND TASK. FURTHERMORE, A THEORETICAL STUDY ON THE IMPORTANCE OF ORGANIZATIONAL CULTURE FROM THE CONTEXT FOR THIS RESEARCH IS BECAUSE THE KODIKLATAL SATKES IS A WORK UNIT UNDER THE KODIKLATAL THAT HAS DUTIES OTHER THAN PROVIDING HEALTH SERVICES TO ALL MILITARY AND CIVIL SERVANTS WHO SERVE IN KODIKLATAL, ALL STUDENTS WHO ARE PURSUING EDUCATION AT KODIKLATAL, AND FAMILY MEMBERS OF MILITARY AND CIVIL SERVANTS. ACCORDING TO THE FINDINGS, THE TYPICAL OVERALL CORPORATE CULTURE WAS IN THE VERY BAD RANGE, WITH THE MAXIMUM SCORE ON THE TASK SUB-VARIABLE AND THE LOWEST SCORE ON THE PARTICIPATION SUB-VARIABLE.

KM IRWIN IN 2020 ACADEMIC LIBRARIANS SELDOM SEE THEIR INSTITUTIONS FROM A PARTISAN PRISM. STRONG POLITICAL SKILLS, ON THE OTHER HAND, ARE NEEDED FOR

ORGANIZATIONAL EFFECTIVENESS AND CAREER GROWTH. ON THE PSI, RESPONDENTS RANKED IN THE MIDDLE OF THE PACK. MULTIPLE LINEAR REGRESSION SHOWED THAT RESPONDENTS' PSI SCORES WERE SUBSTANTIALLY AFFECTED BY DURATION OF TIME AS A LIBRARIAN, SUPERVISORY POSITION, AND SYSTEMIC FRAME SCORE, BUT WITH A LIMITED IMPACT SCALE. THROUGH HONING THEIR POLITICAL ABILITIES, UNIVERSITY LIBRARIANS WOULD BE ABLE TO IMPACT ON CORPORATE POLICIES AND ESTABLISH DIFFERENT POSITIONS FOR LIBRARIANS.

R ROBERTS, S DOUGLAS, DM MERRITT IN 2021 THIS RESEARCH INVESTIGATES THE INFLUENCE OF LEADERSHIP LEARNING INITIATIVES ON ORGANIZATIONAL OUTCOMES AND EFFICACY. IT WAS DISCOVERED THAT THE LEADERSHIP LEARNING CURRICULUM INFLUENCED ORGANIZATIONAL LEVEL RESULTS KNOWN AS TOPICS OF INTERNAL EFFECT, EXTERNAL IMPACT, CAPABILITY DEVELOPMENT, AND ABILITY. ACCORDING TO THE FINDINGS OF THE INTERVIEWS, CORPORATE LEADERS CONSIDERED THE LEADERSHIP LEARNING INITIATIVE TO HAVE AN INFLUENCE ON ORGANIZATIONAL EFFECTIVENESS. AS A RESULT OF THE LEADERSHIP LEARNING CURRICULUM, CONNECTIONS TO INTELLECTUAL RESOURCES, SOCIAL CAPITAL, AND COLLABORATIVE LEADERSHIP WERE DISCOVERED AS RESULTS THAT CONTRIBUTED TO ORGANIZATIONAL EFFECTIVENESS. THE RESULTS ARE BASED ON INTERACTIONS WITH SENIOR REPRESENTATIVES AND HAVE A SMALL SAMPLE SIZE. THE SUBJECTIVE INTER-CODER RELIABILITY PROCEDURE WAS ADOPTED, BOLSTERING THE LEGITIMACY AND DEPENDABILITY OF THE FINDINGS; NEVERTHELESS, IN QUALITATIVE STUDIES, THE RESEARCHER PREJUDICE CAN STILL BE PRESENT. OUTSIDE OF THE BRAZILIAN AVIATION SENSE, GENERALIZABILITY CAN BE AVOIDED BEFORE ADDITIONAL STUDIES IN OTHER CONTEXTS AND INDUSTRIES ARE DONE.

DMK KHAN, RQ DANISH, Y MUNIR, A FATIMA IN 2020 THE GOAL OF THIS RESEARCH IS TO LOOK AT HOW ORGANIZATIONAL STRESS, KNOWLEDGE MANAGEMENT, AND ORGANIZATIONAL CHANGE AFFECT ORGANIZATIONAL EFFECTIVENESS. THE RELATIONSHIP BETWEEN ORGANIZATIONAL STRESS, KNOWLEDGE MANAGEMENT, ORGANIZATIONAL CHANGE, AND ORGANIZATIONAL EFFECTIVENESS WAS INVESTIGATED USING PEARSON'S MOMENT CORRELATION AND LINEAR REGRESSION. THE FINDINGS SHOW A SIGNIFICANT RELATIONSHIP BETWEEN THE FACTORS AND A POSITIVE IMPACT ON ORGANIZATIONAL EFFECTIVENESS. THIS STUDY ALSO LOOKS AT THE PRACTICAL IMPLICATIONS AND RESEARCH LIMITATIONS.

Y DIMITROV IN 2020 THE CONCEPTIONS OF EMOTIONAL INTELLIGENCE AND CORPORATE CITIZENSHIP BEHAVIOR, AS WELL AS THEIR FUNCTION IN PRACTICING ACTIVITIES THAT MAXIMIZE ORGANIZATIONAL EFFECTIVENESS, ARE STUDIED. THE STUDY'S FINDINGS SUGGEST SIMILARITIES BETWEEN HUMAN EMOTIONAL INTELLIGENCE COMPETENCIES SUCH AS MAINTAINING RELATIONSHIPS AND MANAGING SOCIAL SITUATIONS AND CORPORATE CITIZENSHIP BEHAVIOR DIMENSIONS. THE CONNECTIONS ARE EXPLORED IN TERMS OF THEIR REALISTIC USE IN HUMAN RESOURCE ACTIVITIES SUCH

AS PROCUREMENT, THE ADVANCEMENT OF COMPETENCY MODELS, JOB PATHWAYS, COURSE PREPARATION, AND DEVELOPMENT SERVICES.

LM LOWER, S BRGOCH, R BAILEY, A RYDER IN 2020 A BETTER UNDERSTANDING OF THE SPORT CLUB OPERATIONAL PROCESSES WILL SHAPE POLICIES TO ENHANCE CLUB PERFORMANCE. THIS RESEARCH ANALYZED THE ABILITY AND PRACTICES OF THE SPORT CLUBS IN TERMS OF THEIR OPERATIONAL PERFORMANCE. REGRESSION ANALYSIS GREATLY IDENTIFIED CLUB ACTIVITIES, THE ECONOMIC OBLIGATION OF CLUBS, FREQUENCY OF TEAM PRACTICE AND COMPETITION DURATION, AND THE ORGANIZATIONAL EFFECTIVENESS IS GOOD. THE HUMAN RESOURCE CLUB AND THE EFFICIENCY OF SERVICES GREATLY PREDICT THE SUCCESS OF THE COMPANY. THESE FINDINGS AFFECT CLUB RECRUITMENT, MENTORING, DISTRIBUTION OF RESOURCES AND COMMUNITY EVENTS.

### 2.1.3 THE RELATIONSHIP BETWEEN AIS AND ORGANIZATIONAL EFFECTIVENESS

EACH ONE OF (AL-OKAILY, M AL-OKAILY, F SHIYYAB IN 2020) TRIED TO SHOW THE PURPOSE OF THEIR PAPER IS TO EXAMINE THE IMPACT OF THE ACHIEVEMENT OR EFFICIENCY OF THE AIS ON THE ORGANIZATION OF THE MENTIONED COMPANIES USING A SUCCESSFUL DELONE AND MCLEAN INFORMATION SYSTEM (IS) MODEL, NAMELY SYSTEM QUALITY, INFORMATION QUALITY AND SERVICE QUALITY. THIS SHOWS A CONSTRUCTIVE AND IMPORTANT CONNECTION TO CORPORATE ADVANTAGES OF KNOWLEDGE QUALITY, QUALITY OF OPERATION AND QUALITY OF PREPARATION. HOWEVER, THE CONSISTENCY OF THE SCHEME HAS NO MAJOR EFFECT IN CONNECTION WITH THIS STUDY ON THE OPERATIONAL BENEFITS. FINALLY, AT THE END OF THIS ARTICLE, THE CONSEQUENCES FOR SCIENTISTS AND CLINICIANS OF THESE FINDINGS WERE ADDRESSED.

([JN TAIWO](#) IN 2016 ICT) THIS RESEARCH EMPIRICALLY EXPLORES THE EFFECT OF IT ON ACCOUNTING PROCESSES AND CORPORATE SUCCESS. THE ANALYTICAL RESULTS INDICATE THAT THE ICT FRAMEWORK AND THE ACCOUNTING SYSTEM HAVE A SIGNIFICANT POSITIVE PARTNERSHIP, AND THAT THE RELATIONSHIP BETWEEN ICT AND ORGANIZATION'S SUCCESS IS SIGNIFICANT.

(KAREM, L. E, 2021) THE WORLD OF INFORMATION TECHNOLOGY HAS FEATURES THAT CONTRIBUTE TO A SPECIFIC WORKING CLIMATE. THIS ARTICLE PROVIDES AN INVESTIGATION OF CORPORATE GOVERNANCE AND ITS EFFECT ON FIRM PERFORMANCE IN AN EMERGING ECONOMY. GOOD RELATIONSHIPS BETWEEN CORPORATE ENGAGEMENT AND ORGANIZATIONAL IDENTITY, THE HEALTH OF THE PERSON AND WORK SATISFACTION HAVE BEEN DETERMINED. MOREOVER, POSITIVE ASSOCIATIONS BETWEEN CORPORATE ENGAGEMENT AND CORPORATE IDENTITY, FITNESS AND WORK SATISFACTION WERE IDENTIFIED. THE COMPILED DATA WERE EVALUATED AND INTERPRETED USING DESCRIPTIVE STATISTICAL DATA AND USED FREQUENCY ANALYSIS, CORRELATION AND REGRESSION ANALYZES IN ACCORDANCE WITH THE DETERMINED OBJECTIVES.

(QADER, K. S, 2021) ACCOUNTING INFORMATION IS

CRITICAL IN SUPPORTING A VARIETY OF COMPANY DECISIONS. THE WIDESPREAD USAGE OF INFORMATION TECHNOLOGY (IT) IMPROVES ACCOUNTING FUNCTIONS BY MAKING THEM MORE ACCURATE AND RELIABLE IN SUPPLEMENTING ACCOUNTING-RELATED DATA. DESPITE THE PROMISED BENEFITS OF AIS, IT HAS BEEN RECORDED THAT SMALL AND MEDIUM-SIZED ENTERPRISES (SMES) HAVE BEEN RELUCTANT TO EMBRACE IT. THE FINDINGS WERE FOUND TO HAVE A SUBSTANTIAL INFLUENCE ON AIS USE BY COMPANIES. THIS RESEARCH SUPPORTS THE TOE FRAMEWORK'S APPLICABILITY IN INTERPRETING FACTORS INFLUENCING AIS USE IN SMES.

([MK AMIN](#), S MUNIRA, [A AZHAR](#), [A AMIN](#) IN 2016) AIS IS A TOOL THAT USES STRUCTURED AND TAILOR-MADE TOOLS TO IMPROVE FINANCIAL MANAGEMENT AND IMPLEMENT KEY ACCOUNTING PRINCIPLES, SUCH AS TRACKING, CLASSIFYING, SAVING, PROTECTING AND ANALYZING DATA AND DISCLOSING ACCOUNTABILITY. IN HIS MODEL KNOWN AS A TAM, THE RESEARCH FINDINGS ARE DEPENDENT ON CERTAIN VARIABLES, PU, PEOU, ATU, BIU, AND PBC. THE SMART PLS, A FULLY-FLAGGED STRUCTURAL EQUATION MODELING (SEM) METHOD, WAS USED TO EVALUATE ALL VARIABLES. THE RESULTS INDICATE THAT PBC GREATLY INFLUENCES THE DECISION OF WORKERS TO USE AIS THROUGH MEDIATION ON BOTH PU AND PEOU. PBC THEN ACTS AS A CLEAR HISTORY OF BANGLADESH'S LATENT VARIABLES PU AND PEOU.

PE OBI, BC OBI, OO AJAERO IN 2016 THIS PAPER X-RAYS THE IMPORTANCE OF THE AIS TO SUCCESSFUL DECISION-MAKING IN THE SMALL AND MEDIUM-SCALE COMPANY (SME) MARKET. TO THIS END THE STUDY CONCERNS HAVE BEEN POSED, THEORIES HAVE BEEN CREATED AND THE LITERATURE HAS BEEN REVIEWED. THIS SHOWS THAT AIS HAS AN IMPORTANT IMPACT ON THE SUCCESS OF SMALL AND MEDIUM-SIZED BUSINESSES IN OWERRI. ON THIS BASIS, THE RECOMMENDATION WAS MADE TO INCLUDE THE INTRODUCTION OF THE AIS TO THEIR BUSINESSES BY MANAGERS OF SMALL AND MEDIUM-SIZED ENTERPRISES (SMBS), TO MAKE PROGRESS IN THE RIGHT DIRECTION.

U FRANCIS, [O AYoola-AKINJOBI](#) – 2016 IN HANDLING THE OPERATIONS OF EVERY ENTITY, ACCOUNTING INFORMATION IS ESSENTIAL; IT OFFERS QUANTITATIVE INFORMATION ABOUT ECONOMIC ORGANIZATIONS. DATA HAVE BEEN COLLECTED TO ANALYZE THE CONNECTION BETWEEN ACCOUNTING AND STRATEGIC DECISION-MAKING. THE STUDY SHOWS THAT THE ACCOUNTING INFORMATION SYSTEM IS INDISPENSABLE FOR THE MANAGEMENT ACTIVITIES IN ACADEMIC, PRIVATE INSTITUTIONS ESTABLISHED IN NIGERIA, AND THAT THERE IS A CLEAR POSITIVE ASSOCIATION BETWEEN THE TWO VARIABLES.

### III. METHODOLOGY

#### 3.1 INTRODUCTION

THIS CHAPTER DESCRIBES THE METHOD TO SCIENCE UTILIZED TO ACHIEVE THE GOALS OF THE THESIS. IT OUTLINES THE WAY RESPONDENTS ARE SELECTED, DATA COLLECTED AND ANALYZED. SECTION 3.2 ANALYZES THE STUDY DESIGN, 3.3 DESCRIBES THE TARGET DEMOGRAPHIC

AND SAMPLING DESIGN, 3.4 CONSISTS OF DATA COLLECTION AND DATA COLLECTION TOOLS AND SECTION 3.5 ANALYSIS DATA WHICH COMPRISES COMPUTATIONAL AND EMPIRICAL MODELS. THIS SECTION IS OFTEN DIVIDED INTO CATEGORIES.

#### 3.2 RESEARCH DESIGN

THE APPROACH AND METHODS USED TO DO EXPERIMENTAL EXPERIMENTS ARE PART OF A RESEARCH DESIGN. THE RESEARCH DESIGN DETERMINES THE METHOD OF STUDY. THE RESEARCHER USED A CASE STUDY METHOD THAT ENABLES INTENSIVE ANALYSES AND INVESTIGATION OF IMPORTANT FACTORS IN THE STUDY UNITS (KOTHARI, 1990). IN GENERAL, THIS STUDY DESIGN HELPS TO BETTER APPRECIATE THE IMPACTS ON CORPORATE EFFICIENCY OF ACCOUNTING INFORMATION SYSTEMS.

DESCRIPTIVE ANALYSIS METHODS ARE THE CONCEPTION OF THE SAMPLE. IN THE COMPILATION AND INTERPRETATION OF RESULTS, QUALITATIVE AS WELL AS QUANTITATIVE APPROACHES WERE BOTH USED. THE DESCRIPTIVE DESIGN IS FOUND TO BE APPROPRIATE SINCE IT SUFFICIENTLY OUTLINES KEY AIMS AND RESEARCH ISSUES.

#### 3.3 POPULATION AND SAMPLE

FOR THIS RESEARCH, FIVE MAJOR CAR COMPANY DEALERS IN KURDISTAN, IRAQ, WERE THE FOCUSED RESEARCH POPULATION. A 75 PERCENT SAMPLE SIZE WAS USED. PROBABILITY SAMPLING SCHEME WAS USED WHERE EACH UNIT IN THE SAMPLE FRAMEWORK WAS CHOSEN (MORE THAN 0). BY SELF-WEIGHTING BY THE STUDY, THIS LIKELIHOOD MAY BE RELIABLY MEASURED. SIMPLE RANDOM SAMPLES HAVE BEEN USED, ALL SUBSETS IN THE POPULATION HAVE EQUIVALENT CHANCES AND PROJECTIONS ARE SIMPLE TO DETERMINE.

#### 3.4 DATA COLLECTION

THE RESEARCHER COLLECTED BASIC DATA. PRIMARY DATA WERE COLLECTED FROM SELECTED COMPANIES THROUGH QUESTIONNAIRES TO RANDOMLY SELECTED STAFF. THE USAGE OF QUESTIONNAIRES WAS PERFECT BECAUSE IT ENSURED THAT THE RESPONDENTS WERE ANONYMOUS AND THEY BEHAVED WITHOUT FEAR NOR CONFUSION. THE RESPONDENTS CIRCULATED AND FILLED OUT QUESTIONS. QUESTIONNAIRES

SINCE THE INVESTIGATOR DOES THE ANALYSIS, PRIMARY DATA BOOST RELIABILITY. RESPONDENTS IN EACH SECTION WERE CHOSEN RANDOMLY. THE RESEARCHERS THUS USED CHANCE SAMPLING TO ACHIEVE THE REQUIRED NUMBER OF RESPONDENTS (MUGENDA, 2003).

#### 3.5 DATA ANALYSIS

QUESTIONS WERE CODED AFTER DATA COLLECTION AND THEN ANALYZED IN THE SOCIAL SCIENCES STATISTICAL PACKAGE (SPSS VERSION 25). FOR QUANTITATIVE DETAILS AND QUALITY ANALYZES FOR QUALITATIVE INFORMATION

THE DATA WERE EVALUATED WITH DESCRIPTIVE STATISTICS. THE USAGE OF FREQUENCIES, PERCENTAGE, MEAN, AND NORM DIFFERENCES IS PART OF DESCRIPTIVE STATISTICS. QUANTITATIVE DATA IS PROVIDED IN TABLES, BAR CHARTS AND PIE MAP, WHILE PROSE EXPLAINS (MUGENDA & MUGENDA, 1999).

3.5.1 CONCEPTUAL MODEL

THE INDEPENDENT VARIABLE FOR THIS ANALYSIS IS THE AIS THAT ARE IMPROVED BY HUMAN RESOURCES AND INTERNAL CONTROLS, WHEREAS THE DEPENDENT VARIABLE IS ORGANIZATIONAL EFFECTIVENESS. THE FUNCTION BELOW HAS BEEN USED TO EXPRESS THE RELATIONSHIP BETWEEN THE DEPENDENT AND INDEPENDENT VARIABLES.

$$Y=F(X1) \dots\dots\dots (1)$$

WHERE;

Y = ORGANIZATIONAL EFFECTIVENESS

X1 = ACCOUNTING INFORMATION SYSTEMS

ORGANIZATIONAL EFFECTIVENESS WAS MEASURED BY; PERCENTAGE INCREASE IN PROFITS, REVENUE GROWTH & GROWTH IN MARKET SHARE

ACCOUNTING INFORMATION SYSTEMS WAS MEASURED BASED ON THE FOLLOWING DIMENSIONS;

SYSTEM QUALITY, INFORMATION QUALITY, SERVICE QUALITY, SYSTEM USE, USER SATISFACTION AND NET BENEFITS.

3.5.2 ANALYTICAL MODEL

THE FOLLOWING IS THE ALGEBRAIC EXPRESSION FOR THE REGRESSION MODEL:

$$Y = A \beta 1 X1 + \epsilon T \dots\dots\dots (2)$$

THE RELATIONSHIPS BETWEEN THE DEPENDENT AND INDEPENDENT VARIABLES ARE STATISTICALLY SIGNIFICANT AT A 95% CONFIDENCE INTERVAL. A MEANINGFUL AMOUNT OF 0.05 WAS ASSESSED TO EVALUATE THE DIFFERENCE BETWEEN THE INDEPENDENT VARIABLES AND DEPENDENT VARIABLES. WHEN THE MODEL'S P VALUE IS SMALLER THAN THE IMPORTANCE THRESHOLD (0.05), SO THE INDEPENDENT VARIABLES WILL BE INFLUENCED BY THE DEPENDENT VARIABLE. INCREASED ACCOUNTABILITY IN INFORMATION INFRASTRUCTURE WILL LEAD TO INCREASED OPERATIONAL PERFORMANCE. THE THESIS CONCLUDES THAT ACCOUNTING INFORMATION SYSTEMS HAVE AN IMPORTANT INFLUENCE ON THE EFFICIENCY OF ORGANIZATIONS. THE MODEL IS NEGLIGIBLE IF THE P-VALUE IS HIGHER THAN 0.05 AND THE ANALYSIS SHOULD THEREFORE NOT INFER THAT INDEPENDENT VARIABLE SIGNIFICANTLY INFLUENCE THE DEPENDENT VARIABLE.

IV. DATA ANALYSIS, RESULTS AND DISCUSSION

4.1 SUMMARY STATISTICS

80 RESPONDENTS RECEIVED QUESTIONS, 70 OF WHICH RETURNED SURVEYS OF THE PROVIDED QUESTIONNAIRES. THIS EQUATES TO AN 87.5 PERCENT RESPONSE RATE. THE

HIGH RESPONSE RATE WAS ASCRIBED TO THE FACT THAT MOST OF THE QUESTIONS WERE SEMI-STRUCTURED, MAKING THE SURVEYS SIMPLE TO FILL OUT. IN ADDITION, THE QUESTIONS WERE GIVEN AND COLLECTED VIA GOOGLE FORMS, ALLOWING FOR DIRECT COMMUNICATION AND FOLLOW-UP WITH THE RESPONDENTS. THE HIGH RESPONSE RATE INDICATES THAT THE STUDY'S FINDINGS ARE TRUSTWORTHY.

4.1.1 DESCRIPTIVE STATISTICS

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Organizational Effectiveness	70	2.12	5.00	3.821	.45751
Accounting Information Systems	70	1.86	4.90	3.840	.43932
Valid N (Listwise)	70				

THE TABLE ABOVE SHOWS THE DESCRIPTIVE STATISTICS FOR THE INDEPENDENT AND DEPENDENT VARIABLES. THE TABLE SHOWS THAT ON THE HIGHEST ORGANIZATIONAL EFFECTIVENESS WAS 5.00 THE AVERAGE ORGANIZATIONAL EFFECTIVENESS IS 3.82%. IN ADDITION, IN RELATION TO ACCOUNTING INFORMATION SYSTEMS, THE LOWEST NUMBER OF MEMBERS WAS 1.86 WHILST THE HIGHEST WAS 4.90. THE AVERAGE ACCOUNTING INFORMATION SYSTEMS IS 3.84%.

4.1.2 CORRELATION

THE RESEARCHER ALSO SOUGHT TO DETERMINE THE RELATIONSHIP BETWEEN THE INDEPENDENT AND DEPENDENT VARIABLES AND THIS IS REFLECTED IN THE TABLE BELOW.

Correlations			
Organizational Effectiveness	Pearson Correlation	1	Accounting Information Systems .630**
	Sig. (2-Tailed)		.000
	N	70	70
Accounting Information Systems	Pearson Correlation	.630**	1
	Sig. (2-Tailed)	.000	
	N	70	70

\*. Correlation Is Significant At The 0.05 Level (2-Tailed).

\*\*. Correlation Is Significant At The 0.01 Level (2-Tailed).

THE TABLE ABOVE SHOWS THAT ACCOUNTING INFORMATION SYSTEMS AS REPRESENTED BY ORGANIZATIONAL EFFECTIVENESS HAS A SIGNIFICANT ASSOCIATION WITH

ACCOUNTING INFORMATION SYSTEM, REFLECTED IN THE FIGURE OF 63.0%.

4.1.3 REGRESSION ANALYSIS

THE RESEARCHER CONDUCTED A REGRESSION ANALYSIS TO DETERMINE THE EXTENT OF THE RELATIONSHIP OF EACH OF THE INDEPENDENT VARIABLES WITH THE DEPENDENT VARIABLE THROUGH THE REGRESSION ANALYSIS. IT WAS ALSO CONDUCTED TO DETERMINE IF ANY CHANGES IN THE INDEPENDENT VARIABLE RESULTED IN SUBSEQUENT CHANGES IN THE DEPENDENT VARIABLE.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.608a	.370	.361	.35966

Predictors: (Constant), Accounting Information Systems  
 Dependent Variable: Organizational Effectiveness

THE MODEL ABOVE REFLECTS IF THE MODEL EMPLOYED PREDICTS THE RELATIONSHIP BETWEEN THE INDEPENDENT AND DEPENDENT VARIABLES. THE R SHOWS THE RELATIONSHIP BETWEEN ACCOUNTING INFORMATION SYSTEM AND ORGANIZATIONAL EFFECTIVENESS AND SHOWS THAT ACCOUNTING INFORMATION SYSTEM REFLECT ORGANIZATIONAL EFFECTIVENESS BY 60.8%.

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	5.091	1	5.091	39.356	.000b
	Residual	8.667	67	.129		
	Total	13.758	68			

A. DEPENDENT VARIABLE: ORGANIZATIONAL EFFECTIVENESS  
 B. PREDICTORS: (CONSTANT), ACCOUNTING INFORMATION SYSTEMS

THE ANALYSIS OF VARIANCE SHOWS IF THE INDEPENDENT VARIABLE STATISTICALLY AND SIGNIFICANTLY PREDICTS THE DEPENDENT VARIABLE, ORGANIZATIONAL EFFECTIVENESS. THE MODEL ABOVE SHOWS THAT ACCOUNTING INFORMATION SYSTEM STATISTICALLY AND SIGNIFICANTLY PREDICT ORGANIZATIONAL EFFECTIVENESS AS REFLECTED IN THE 0.000. THIS IS BECAUSE THE FIGURE IS LESS THAN 0.05 WHICH IS THE THRESHOLD.

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standard	T	Sig.
		B	Std. Error	ized Coefficients		
1	(Constant)	1.367	.396	Beta	3.45	.001

7

Accounting Information Systems	.640	.102	.608	6.27	.000
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A. DEPENDENT VARIABLE: ORGANIZATIONAL EFFECTIVENESS

THE TABLE ABOVE SHOWS THE EFFECT OF EACH OF THE ACCOUNTING INFORMATION SYSTEM ON ORGANIZATIONAL EFFECTIVENESS. IT ALSO PROVIDES THE RESULTS OF THE HYPOTHESES. A UNIT INCREASE IN ACCOUNTING INFORMATION SYSTEM LEADS TO AN INCREASE IN ORGANIZATIONAL EFFECTIVENESS BY 64.0%. THE P VALUE OF 0.000 IS LESS THAN 0.05 WHICH MEANS THAT THE HYPOTHESIS THAT AN INCREASE IN ACCOUNTING INFORMATION SYSTEM HAS A POSITIVE IMPACT ON ORGANIZATIONAL EFFECTIVENESS IS TRUE AND THUS ACCEPTED.

4.2 SUMMARY

THE RESEARCHER COLLECTED INFORMATION ABOUT RESPONDENTS, THE FIRMS FOR WHICH THEY WORKED, AND THE PRIMARY RESEARCH ASPECTS, THE EFFECTIVENESS OF THE ORGANIZATION AND THE ACCOUNTING INFORMATION SYSTEMS. FOR EACH TABLE, DISCUSSIONS ON THE RESULTS WERE EVALUATED. THE RESEARCH FOUND THAT ACCOUNTING METHODS AFFECT THE EFFICIENCY OF THE COMPANY. THE RESEARCH WAS CONFRONTED WITH LIMITATIONS, INCLUDING A POOR RESPONSE RATE AND THE FAILURE OF CERTAIN RESPONDENTS TO PROVIDE FULL SERVICES. THE RESEARCH AIMED TO DISCOVER THE INFLUENCE ON ORGANIZATIONAL EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS. THE RESEARCH INVESTIGATED THE EFFECTIVENESS OF THE ACCOUNTING INFORMATION SYSTEMS BASED ON MANY PARAMETERS, INCLUDING SYSTEM QUALITY; INFORMATION QUALITY; QUALITY OF SERVICE; USAGE OF THE SYSTEM; SATISFACTION OF USERS AND AIS NET BENEFITS.

THE RESULTS SHOWED THAT QUALITY SYSTEMS ARE THE AIS EMPLOYED IN THE AUTOMOBILE INDUSTRY IN IRAQ. DIFFERENT INFORMATION SYSTEM FEATURES WERE EXPLORED. THESE ELEMENTS INCLUDE SIMPLICITY OF USE, SYSTEM FLEXIBILITY, SYSTEM DEPENDABILITY, EASY LEARNING, AND THE INTUITIVE, SOPHISTICATED, FLEXIBLE, AND RESPONSIVE SYSTEM FEATURES. FURTHERMORE, THE RESULTS SHOWED THAT THE INFORMATION QUALITY WAS ENSURED. THE FINDINGS SHOWED CLEAR, PRECISE, AND TIMELY OUTPUT FROM AIS.

THE RESEARCH FINDINGS SHOWED THAT THE AIS CAPABILITIES HAVE BEEN USED BY EMPLOYEES AND CONSUMERS. THE FINDINGS REVEAL THAT THE CAR BUSINESSES' WEBSITES ARE CONSTANTLY UPDATED AND PROVIDE RELIABLE INFORMATION. THE RESULTS FURTHER DEMONSTRATE THAT AIS HELPS PEOPLE, GROUPS, ORGANIZATIONS, INDUSTRY, AND COUNTRIES TO SUCCEED. SOME OF THE ADVANTAGES INCLUDE BETTER DECISION-MAKING, BETTER PRODUCTIVITY, MORE SALES, REDUCTIONS IN COST, BETTER PROFITABILITY, EFFICIENCY OF THE MARKET, CONSUMER WELFARE, EMPLOYMENT, AND ECONOMIC GROWTH.

THE RESEARCH LOOKED AT THE PROBLEMS WITH THE AIS. THE RESULTS SHOW THAT THE GREATEST ISSUES FACING THEM ARE THE LACK OF ADEQUATE TRAINING AND THE ABSENCE OF ADEQUATE SYSTEM DOCUMENTATION. THE FINDINGS ALSO SHOW THAT THE USE OF AIS POSSES A SERIOUS PROBLEM FOR SIGNIFICANT PERSONNEL TURNOVER. THE FINDINGS SHOW THAT SOME SUPER TRAINED EMPLOYEES QUIT THE BUSINESS WHEN STAFF TURNOVER IS SIGNIFICANT AND THEY HAVE MORE AIS KNOWLEDGE THAN CONVENTIONAL AIS USERS. THE LACK OF MONEY AND POSSIBILITY OF OBSOLESCENCE ALSO INCLUDED OTHER ISSUES.

THE STUDY'S RESULTS SHOW THAT AIS IS A KEY MECHANISM OF AN ORGANIZATION WHICH IS ESSENTIAL FOR SUCCESSFUL DECISION-MAKING AND MANAGERIAL CONTROL. THE FINDINGS ARE CONSISTENT WITH EMPIRICAL EVALUATIONS WHICH SHOW THAT THE AIS AND THE CORPORATE PERFORMANCE EXIST. AIS IS AN EXCELLENT INSTRUMENT FOR TAKING DECISIONS TO MONITOR AND COORDINATE AN ORGANIZATION'S OPERATIONS. THE RESULTS ALSO SHOW THAT SUCCESSFUL AIS INCREASES THE INTEGRATION OF THE SYSTEM AND IMPROVES INTERNAL COMMUNICATIONS THROUGHOUT THE ENTERPRISE. THE SENIOR MANAGEMENT TEAM WITH DIVERSE INFORMATION SYSTEMS FOR PLANNING AND MANAGEMENT AFFECTS THE ORGANIZATION'S STRATEGIC PERFORMANCE.

## V. RECOMMENDATION AND CONCLUSION

### 5.1 CONCLUSION

TO PROVIDE EXCELLENT ACCOUNTING INFORMATION ON AN EXPEDITIOUS BASIS AND COMMUNICATE THIS INFORMATION TO DECISION MAKERS, ACCOUNTING INFORMATION SYSTEMS ARE NECESSARY. EXISTING RESEARCH DEMONSTRATES THE ASSOCIATION BETWEEN THESE AIS AND THE EFFECTIVENESS OF THE ORGANIZATION BUT IT IS NECESSARY TO EMPHASIZE THAT A THOROUGH INVESTIGATION SHOULD BE CARRIED OUT TO EVALUATE OTHER ASPECTS THAT MAY AFFECT THIS LINK. A SIGNIFICANT BENEFIT IN INVESTMENT DECISION-MAKING IS THE INFORMATION SUPPLIED BY AIS TO SHAREHOLDERS AND STAKEHOLDERS. TO ANALYZE THE PREVIOUS PERFORMANCE OF THE COMPANY AND TO MAKE FUTURE, FINANCIAL AND ACCOUNTING DATA OFFERED BY AIS ARE NECESSARY FOR FINANCIAL MANAGEMENT.

THIS RESEARCH INDICATED THAT THE LINK BETWEEN AIS AND CORPORATE EFFECTIVENESS LEADS TO ORGANIZATIONAL EFFECTIVENESS, I.E., ACCESS TO ACCOUNTABILITY INFORMATION. IT MAY THUS BE INFERRED THAT THE EFFICIENCY OF AUTOMOTIVE FIRMS IN IRAQ IS INFLUENCED BY ACCOUNTING INFORMATION SYSTEMS.

### 5.2 RECOMMENDATION

SOME PROPOSALS ON THE EXTENSION OF THE CURRENT RESEARCH HAVE EMERGED DURING THE WORK ON THIS INVESTIGATION. FIRST, I WOULD PROPOSE COLLECTING DATA FROM VARIOUS SOURCES ABOUT DATA GATHERING. FURTHER RESEARCH, INTERVIEWS, FACE-TO-FACE DIALOGUE, AND SECONDARY DATA ANALYSIS WOULD BE INCLUDED.

SECONDLY, TO COMPARE THE RESULTS TO THE RESULTS OF THIS RESEARCH, I PROPOSE COMPARABLE RESEARCH TO BE CONDUCTED IN ADDITIONAL FIRMS. A POLL WOULD GIVE MORE INSIGHT THAN A CHOSEN INDUSTRY COMPANY CASE.

FINALLY, COMPARABLE RESEARCH MAY BE UNDERTAKEN WITH A VIEW TO IMPROVING THE EFFICIENCY OF ACCOUNTING INFORMATION SYSTEMS. SIMILARLY, COMPARABLE RESEARCH MIGHT BE PERFORMED CONCENTRATING ON VARIABLES AFFECTING THE DEPLOYMENT IN THE AUTOMOTIVE SECTOR OF ACCOUNTING IT SYSTEMS OR OBSTACLES DURING THEIR DEPLOYMENT.

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