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The Mediating Influence of Accounting Information Relevance on Mitigating Information Asymmetry via IT Governance Implementation

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Abstract:

This research investigates the mediating role of Accounting Information Relevance (AIR) in mitigating Information Asymmetry (IA) through the implementation of Information Technology Governance (ITG) practices within the context of private commercial banks in Iraq. IA is a persistent concern in financial markets and firms, as it can lead to adverse consequences such as agency problems and reduced efficiency. The sample for this research comprises 99 employees from five private commercial banks operating in Iraq, and data analysis is conducted using the Smart PLS. By focusing on the unique setting of Iraq's private banking sector, this research contributes to the existing literature by shedding light on the effectiveness of ITG practices in a transitional economy. The research hypothesizes that the implementation of ITG practices positively influences the reduction of IA within these banks. Moreover, it proposes that AIR serves as a mediating mechanism, whereby the enhanced ITG practices lead to more relevant and timely accounting information, subsequently reducing IA. The findings of this research have implications for both scholars and practitioners in the fields of finance, accounting, and ITG. By examining the mediating role of AIR, this research finds that the combined relationship between ITG, AIR, and IA did not produce statistically meaningful outcomes in our examination. This suggests that the combined impact of these variables might not follow a linear pattern or could be contingent on specific contextual factors. It is possible that further investigation is necessary to elucidate the subtleties of this relationship.

Paper type: Research paper

Keywords: Accounting Information Relevance, Information Asymmetry, IT Governance, Agency Theory, Information Technology, Quality of Financial Reporting.

1. Introduction:

In the last third of the previous century, due to the development of contributing firms and the separation of ownership from management, both Jensen and Meckling (1976) formulated a theory regarding contractual relationships known as the Agency Theory. This theory was introduced as "a contract in which a natural or juridical person referred to as the principal employs the services of another person known as the agent to perform a specific task on their behalf, thereby delegating decision-making authority to the agent" (Mitnick, 2021). As a result of this agency, a range of costs arises from situations of uncertainty, opportunistic behavior, and limited rationality. Around the same time, the term "Information Technology" emerged due to the rapid advancement of information and communication technologies, and the accelerating maturation of the electronics industry. The term was first published in the Harvard Business Review in 1958 through the statement by Leavitt and Whisler, which stated: "The new technology does not yet have a single established name. We shall call it information technology" (Leavitt and Whisler, 1958). Any use of computer software and various communication applications for the design, development, implementation, and processing of data and information can be described as information technology (Saberi and Khademi, 2015). The insufficiency of agency theory in providing effective solutions for agency costs led to the emergence of the term "corporate governance" in the 1990s to describe the process of monitoring the activities of a firm and overseeing the performance of its executives (Eriksson and Westerberg, 2011). It aims to mitigate agency costs, reduce managerial opportunistic behaviour, and enhance the accountability of decision-making (Yousif and Mohamed, 2022).

These developments have significantly impacted the quality of financial reporting for firms by influencing the nature of the reported information. The failure of information to provide a fair representation to all stakeholders within the firm, referred to as “information asymmetry”, necessitated the establishment of specific standards or characteristics to define the quality of accounting information (Dierkens, 1991). This aims to achieve efficient accounting information for making impartial and transparent decisions. In light of these considerations, various relevant firms within the accounting profession exerted efforts to enhance the quality of financial reporting. These efforts culminated in 1989 with the publication of the Conceptual Framework for Financial Reporting by the International Accounting Standards Committee (IASC), addressing the qualitative characteristics of accounting information to enhance the quality of financial reporting in firms (Jasim and Al-Mashhdani, 2022). This framework evolved over time, especially due to the financial crises that occurred at the beginning of the current century.

In 2010, a joint project was initiated between the Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB) to issue a common conceptual framework, addressing the objectives of financial reporting and the qualitative characteristics of accounting information. By 2018, the IASB completed the update and revision of the Conceptual Framework for Financial Reporting, releasing it for adoption starting from the year 2020 (Ali et al., 2023).

The on-going evolution in the development of the conceptual framework for financial reporting, coupled with the rapid growth of information technology and the increasing significance of information for firms, has resulted in the failure of the traditional role of corporate governance. This role used to ensure the efficient and effective use of information technology to empower the firm in achieving its goals. As a response, a derivative subset of corporate governance emerged in 1993, termed “Information Technology Governance” (Jacobson, 2009). This subset focuses on information technology and its performance, as well as the management of associated risks. Its primary objective is to channel value creation efforts towards the strategic goals of the firm. It also aims to manage the performance of those responsible for creating this value, ultimately benefiting all stakeholders more effectively.

1.1 Literature Review:

There are many studies dealt the concept of ITG. Patel (2002) referred to ITG as the organizational ability to control the formulation and implementation of IT strategy and guide it towards suitable directions in order to achieve competitive advantages. While Thabit (2021) referred to it as governance of the information system of the firm, encompassing the infrastructure equipment, firm's databases, systems, applications, and the technical personnel involved. In addition, Dutta et al. (2022) discussed that by converging efforts of these components, a healthy and secure information environment can be established to serve the firm. As ITG provides effective mechanisms for firms, such as allocating decision-making rights over IT and managing IT risks to achieve business objectives. The researchers viewed ITG as all the policies, processes, and procedures that ensure the contribution of IT initiatives and support business needs. Its main aim is to determine the value derived from IT investments and maximize business value in line with the firm’s strategy. It is also an essential element of corporate governance aiming to enhance the overall management of IT and extract improved value from investments in related information and technologies. ITG contributes to the effective and efficient management of IT risks in the firm and ensures that activities related to information and technology align with the firm’s overall objectives.

Several studies discussed the IA. Cagiran et al. (2021) stated that the complex and interconnected nature of information is greatly influenced by communication and sharing. Information is shared between at least two parties, where one party possesses information that is shared with others. Information is the unique asset of the firm that continuously appreciates, and while it enriches the users of financial statements, it does not lead to a decrease in the value of the firm due to sharing. While Russell (2015) discussed that the ideal assumption that all users of financial statements possess complete, consistent, and high-quality accounting information is an inaccurate assumption. There exists an IA in accounting information, where one user of financial statements may have less information than others. However, Mohammed and Abdullah (2022) defined IA as the possession of different and conflicting interests and objectives by various parties in accounting information relevant to the firm and its activities directly or indirectly influences decision-making by those parties. And Kong et al. (2022) described it as the failure of management to convey the accounting information specific to the firm and its activities and deliver it equally, transparently, and at the appropriate time to all users of financial statements. While Thabit et al. (2020) further described IA as the extent of variation in the amount of information available to users of financial statements regarding the activities and business transactions of the firm, which does not make them equal in making an efficient decision to complete the business transaction. Additionally, Menshawy et al. (2023) defined IA as the firm’s concealment of some financially significant data and material impacts on the decisions of current and prospective investors in order to achieve specific interests or due to the weakness of users in dealing with financial statements, or both. The researchers believed that IA in financial statement users refers to the inability of the financial data resulting from economic phenomena, produced within the firm, to be reported fairly to all users, with all details, within the same time frame and in the same manner. IA can arise due to not providing the same quality level of accounting information to different parties of financial statement users or delaying the reporting of accounting information to some parties of financial statement users.

The relationship between IA and agency theory was covered in a few studies. According to Leung and Ilsever (2013), there is a connection between agency theory and IA in that IA can result in agency issues inside a firm. When managers and executives have access to information that shareholders do not, they may use this advantage to their advantage, possibly acting against the interests of shareholders. This lessens the beneficial effects of ITG and leads to agency issues like moral hazard and adverse selection, where agents may act in a way that benefits them at the expense of shareholders.

However, agency theory, according to Steinle et al. (2014), offers a framework for dealing with these agency issues by suggesting ways to match agents' and principals' interests. Stock options, performance-based incentives, CEO remuneration packages, and more disclosure and transparency regulations are examples of common remedies. By incentivizing agents to behave in a way that maximizes shareholder value, these methods seek to offset the negative impacts of information asymmetry and so strengthen the position of ITG inside the organization.

A number of studies such as Yusuf et al. (2023), Asmah and Kyobe (2023), and Alduais et al. (2022) have clarified the relationship between ITG and IA. Where ITG contributes to raising the level of standards used to generate high-quality accounting information within the firm. This contribution can be achieved through enhancing the essential value of accounting information, defining the context of accounting information usage, and enhancing accessibility to accounting information. The researchers believe that there is an inverse relationship between the effective implementation of ITG and IA in accounting. ITG can enhance the qualitative characteristics of accounting information by strengthening the supervisory role over the technology generating the content of accounting information. This can lead to improvements in the firm’s stock market, reduced occurrence of hidden accounting information demand, and decreased volatility in stock returns due to the lack of available accounting information for users. It can also increase the trading of the firm’s stocks in financial markets. This scenario can elevate the confidence levels of stakeholders and users of accounting information in the firm’s ability to address agency problems, mitigate selectivity in financial reporting, and promote neutrality. This reduction in IA is a result of enhancing transparency in financial reporting. However, by ensuring effective ITG, the firm can enhance the transparency and accuracy of its accounting information, reducing the gap between available information to internal users and external stakeholders. This, in turn, can lead to a more efficient market for the firm’s stocks, as well as increased investor confidence. Furthermore, effective ITG can contribute to addressing agency conflicts and reducing opportunistic behaviours in financial reporting.

Many studies have addressed the concept of AIR. Ebaid (2016) stated that in order for specific information to be non-impactful in a decision, it is not relevant for that particular decision, this means that relevant implies a logical correlation between the information and the decision taken. And Okafor et al. (2016) defined AIR as the ability of information to bring about a change in the direction of a specific user's decision. While Dombrovskaya (2020) referred to it as the characteristic that, if present in accounting information, influences decisions by users in allocating scarce resources by aiding them in predicting the outcomes of past, present, or future events. In addition, the International Financial Reporting Standards Board (IFRS) has defined AIR as information that has the potential to make a difference in the decisions made by users, and this information has the ability to influence decisions even if users decide not to use it. Al-Sarraf and Al-Taie (2022) noted that financial information has the capability to create a difference in decisions if it possesses predictive value, confirmatory value, or both. It is not necessary that relevant information leads to a change in the actual decision made, it is sufficient if it leads to a change in the direction of the decision. On the other hand AlAshi (2020) referred that financial data relates to the firm’s ability to generate future cash flows, and predictive value serves as a significant indicator of relevance in terms of decision usefulness. Additionally, Bandara (2020) discussed that the confirmatory value of financial data contributes to enhancing the importance of financial statements. Mustafa (2016) emphasized that financial data has confirmatory value if it confirms or changes previous or current expectations based on previous assessments. If the information presented in the financial statements provides notes to the financial statement users about current or prior events that occurred within the entity, it will assist them in confirming or altering their expectations. According to IASB (2018) AIR heavily relies on the characteristic of materiality that financial data should possess. Such data is considered material if it is expected that its omission, distortion, or concealment would influence the decisions made by users of financial statements.

Some studies such as Wisna (2013), Abu Afifa (2021), and Pires and Alves (2022) have demonstrated that ITG significantly impacts AIR. It works to enhance the utilization of benefits that accounting information can offer to its users, motivating efforts towards acquiring real add-value, and providing high-quality financial information stemming from reliable IT systems. Others studies such as Ogundana et al. (2017), and Ou et al. (2018) argued that ITG contributes to enhancing value creation and improving the level of achieving distinguished objectives. Additionally, it is expected to influence the efficiency of the internal control system, thereby enriching the accounting information provided by the firm to its users. In general, the effective implementation of ITG within a firm can contribute to achieving strategic objectives. This is achieved through its role in providing essential information for decision-makers. ITG plays a crucial role in delivering significant accounting information to facilitate timely and informed decision-making. It also enhances the predictive and confirmatory value of the accounting information presented in the firm's financial statements.

AIR and IA are closely linked in some studies such as Potin et al. (2016), and Shamki (2014). When accounting information is relevant, it helps reduce IA. Relevant information makes it easier for outsiders to understand a firm's financial health, performance, and potential risks. This understanding reduces the imbalance between insiders and outsiders by providing them with insights necessary for decision-making. Where Holtz and Sarlo Neto (2014), and Shamki and Alulis (2016) confirmed that by providing relevant information, firms can bridge the gap between the knowledge held by insiders (management) and outsiders (investors, creditors). This increased transparency and clarity help stakeholders in evaluating the firm's prospects accurately, thus reducing IA. However, AIR plays a crucial role in addressing IA within a firm, and it helps mitigate the effects of IA by providing outsiders with the necessary insights to make informed decisions and better assess the value and risks associated with their involvement with the firm.

According to researchers' information and knowledge, there is no study that has clarified the relationship between ITG, IA, and AIR. The researchers believed that the mediating role of AIR suggests that effective ITG practices can impact IA indirectly through their influence on accounting information quality and relevance. Effective ITG practices can improve the accuracy, timeliness, and accessibility of accounting information. Robust IT systems and data management practices can ensure that financial data is reliable, complete, and up-to-date. This enhances the overall quality of accounting information generated by the firm. When accounting information is relevant and of high quality, it reduces IA. Outsiders (investors, creditors) can make more accurate assessments of the firm's financial performance, position, and risks. This leads to a better understanding of the firm's operations and prospects. The improved quality and AIR, driven by effective ITG, act as a mediating factor. It bridges the information gap between insiders and outsiders, reducing IA. As accounting information becomes more relevant, outsiders gain insights that enable them to make informed decisions and better evaluate the firm's financial health and performance.

Generally, effective ITG practices can indirectly influence IA by enhancing the relevance and quality of accounting information. This improved information helps outsiders make better assessments, reducing the asymmetry between insiders and outsiders and ultimately contributing to more informed and confident decision-making.

The research problem originated from the researchers' observation that the adoption of ITG practices may lead to a favourable impact on diminishing IA while concurrently improving the AIR. However, a pivotal question emerges: Can the accounting information relevance, serving as an mediating variable, influence the role of information technology governance in mitigating information asymmetry? Hence, the research problem revolves around whether the effective implementation of ITG practices within a firm can contribute to the reduction of IA, through the indirectly impact of AIR. Consequently, the research's primary objective was to investigate the interconnectedness of the three variables within the research sample.

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2.Material and Methods:

2.1 The Research Sample and Instrument:

The collection of data from actual scenarios is critical in determining the validity of the model and accompanying hypotheses. A quantitative approach was used in this research, with an online questionnaire administered to collect data. The research's sample consisted of five private commercial banks operating in Iraq. The questionnaire link was distributed to 125 participants using a convenience sample approach to collect the results. The data collection period lasted two months, from May to July 2023. Notably, only 99 completed questionnaires matched the requirements for inclusion in the Smart PLS analysis that followed.

As seen in Table 1, the development of measurement scales relies on earlier researches. In addition, the survey items were evaluated using a five-point Likert scale, with 1 denoting strong disagreement and 5 denoting strong agreement.

Table 1: Research Instrument

Variable	No. of Items	Sources
Accounting Information Relevance (AIR)	3	AlAshi (2020), Ebaid (2016), and Dombrovskaya (2020)
Information Asymmetry (IA)	3	Cagiran et al. (2021), Russell (2015), and Menshawy et al. (2023)
IT Governance (ITG)	3	Abu Afifa (2021), Asmah and Kyobe (2023), and Alduais et al. (2022)

2.2 Hypotheses test:

The research is based on a basic hypothesis (There is a link among Information Technology Governance, Accounting Information Relevance and Information Asymmetry). The following sub-hypotheses emerge from it:

- H1: The effective implementation of Information Technology Governance (ITG) has a positive impact on Information Asymmetry (IA).
- H2: The effective implementation of Information Technology Governance (ITG) has a positive impact on Accounting Information Relevance (AIR)
- H3: Accounting Information Relevance (AIR) has a positive impact on Information Asymmetry (IA).
- H4: Accounting Information Relevance (AIR) would mediate the impact of Information Technology Governance (ITG) on Information Asymmetry (IA).

1.1 The Research Framework:

Figure 1 depicts the research framework, illustrating the proposed relationships between the variables. ITG, the dependent variable (DV), can directly affect IA, the independent variable (IV). Moreover, ITG (DV) can also indirectly impact AIR which plays as mediator variable (MV) and directly affects IA. AIR as MV impacts indirectly on the relation between ITG and IA.

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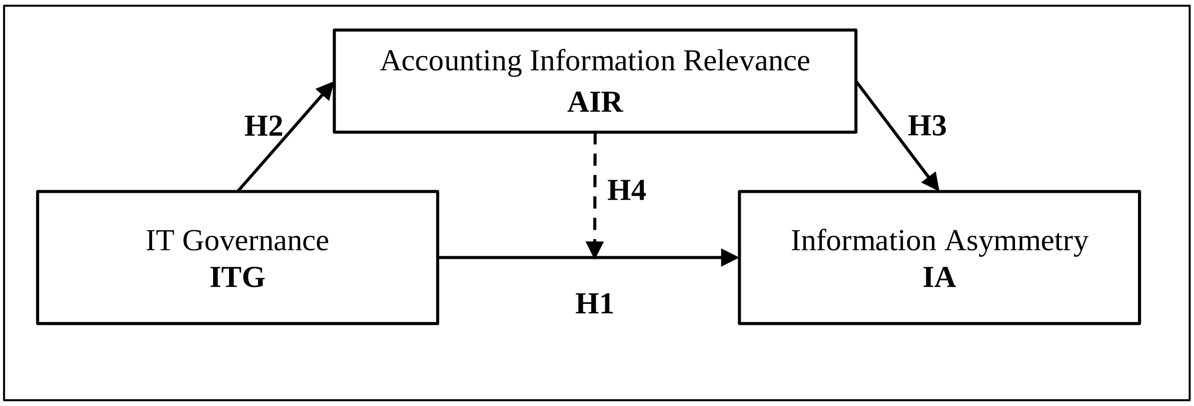

Figure 1: The research framework

2.3 Data Analysis and Results:

The data analysis process was split into two phases. Initially, a measurement model was established, and subsequently, a structural model was constructed, as illustrated below:

2.5.1 Measurement Model:

It is wise to carry out reliability, convergent validity, and discriminant validity checks before diving into the evaluation of the measurement model, as advised by (Hair et al., 2017). In particular, the average variance extracted (AVE) should be better than 0.5, and Cronbach's Alpha and composite reliability (CR) should both be greater than 0.7. All of these requirements were met, as shown in Table 2, confirming the validity and dependability of the measurements.

The Fornell-Larcker criterion (Fornell & Larcker, 1981) was also used and verified to determine discriminant validity, as shown in Table 3, which indicates the latent variable best expressing its corresponding indicators.

Additionally, in accordance with Hair et al.'s 2019 recommendations, we performed an evaluation using the Heterotrait-Monotrait Ratio (HTMT), where HTMT values should ideally be less than 0.9. We were able to move on to the next level of analysis since, as shown in Table 4, all components met this condition, suggesting that this phase had been successfully completed. As a result, the analysis moves on to the structural model's evaluation. Figure 2 illustrates the measurement model of the research.

Table 2: Measurement model results

Constructs	Items	Factor Loading	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
AIR	AIR1	0.833	0.776	0.794	0.868	0.686
	AIR2	0.813				
	AIR3	0.84				
ITG	ITG1	0.868	0.831	0.834	0.899	0.747
	ITG2	0.848				
	ITG3	0.877				
IA	IA1	0.85	0.831	0.842	0.899	0.748
	IA2	0.914				
	IA3	0.827				

Table 3: Fornell – Larcker Criterion Discriminant Validity

	AIR	ITG	IA
AIR	0.829		
ITG	0.64	0.864	
IA	0.445	0.617	0.865

Table 4: HTMT

	AIR	ITG	IA
AIR			
ITG	0.78		
IA	0.532	0.737	

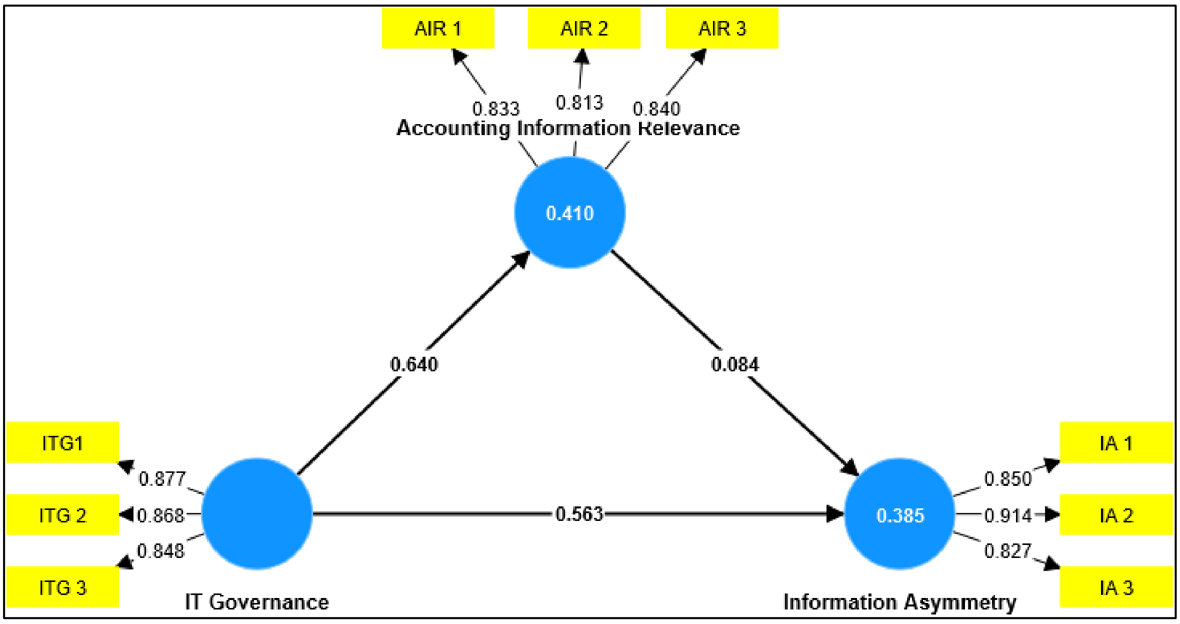

Figure 2: The Measurement Model

2.5.2 Structural Model:

This phase was executed using bootstrapping involving 5000 subsamples to minimize errors, following the recommendation of Hair et al. in 2019. The R2 value for this model stands at 0.385, which falls within the category of moderate according to Chin's classification in 1998. In alignment with the four hypotheses presented—namely, the effective implementation of ITG negatively impacts IA, the effective implementation of ITG positively affects AIR, AIR has a positive influence on IA, and AIR mediates the impact of ITG on IA. The primary analysis was conducted to fulfill the research objectives. Table 5 provides a summary and visualization of the findings for these four hypotheses, and Figure 3 shows the structural model of the research. Consequently, all of the hypotheses have been confirmed as valid.

Table 5: Hypotheses Results

	Original sample	Sample mean	Standard deviation	T statistics (|O/STDEV|)	P Values
ITG → IA	0.563	0.564	0.06	9.349	0.000
ITG → AIR	0.64	0.641	0.035	18.227	0.000
AIR → IA	0.084	0.084	0.067	1.255	0.210
ITG → AIR → IA	0.054	0.054	0.043	1.25	0.211

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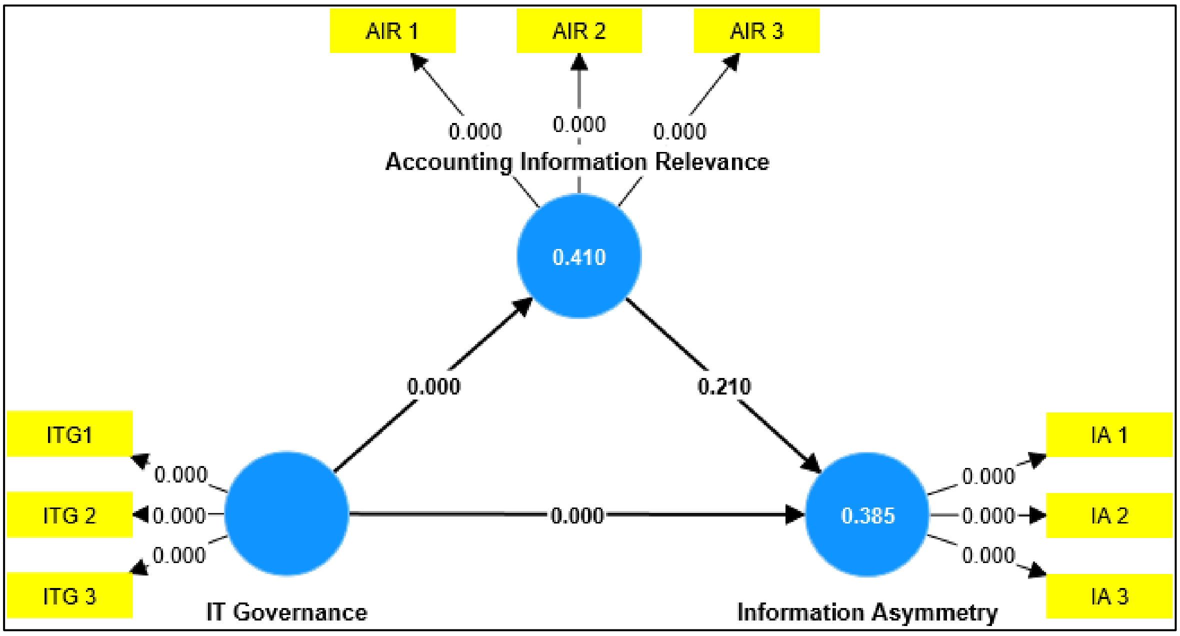

Figure 3: The Structural Model

3. Discussion of Results:

In this section, we explore the outcomes of our hypothesis testing, which was conducted with the objective of examining the interactions among ITG, AIR, and the presence of IA.

3.1 ITG → IA

Our initial hypothesis delved into the association between ITG and IA. The examination revealed a coefficient of 0.563, with a sample mean of 0.564 and a standard deviation of 0.060. The t-statistic recorded a value of 9.349, with a corresponding p-value of 0.000.

The remarkably low p-value of 0.000 unequivocally supports the rejection of the null hypothesis. Consequently, our findings offer compelling statistical proof of a substantial positive correlation between ITG and IA. This discovery suggests that as firms bolster their ITG practices, they are likely to witness a reduction in IA - an observation of significant importance for entities striving to mitigate information imbalances.

Our research revealed a notable and positive relationship between ITG and IA. This discovery implies that firms that implement more robust ITG practices typically encounter lower levels of IA. This interpretation suggests that the effective implementation of ITG mechanisms, such as well-defined policies, robust oversight, and streamlined communication channels, has the potential to augment the circulation and accessibility of information within an firms. This reduction in IA can serve to enhance decision-making processes and, in turn, contribute to improved overall organizational performance.

3.2 ITG → AIR

The second hypothesis investigated the influence of ITG on AIR. Upon analysis, a coefficient of 0.64 was uncovered, with a sample mean of 0.641 and a standard deviation of 0.035. The t-statistic stood at an impressive 18.227, and the associated p-value for this correlation was 0.000.

Once again, the remarkably low p-value (0.000) leaves no room for doubt in rejecting the null hypothesis with confidence. Consequently, our results emphasize a substantial and positive association between ITG and AIR. This suggests that firms with effective ITG structures tend to possess accounting information that is more pertinent—a critical factor in facilitating well-informed decision-making processes.

The analysis provides robust evidence for a positive association between ITG and the AIR. This shows that businesses with effective ITG systems are more likely to produce accounting data that is important and valuable for making wise decisions. Such data is essential for coordinating organizational strategies with financial reporting, increasing transparency, and building stakeholder trust. For professionals and practitioners, this underscores the significance of allocating resources to bolster ITG, as it has the potential to elevate both the quality and AIR.

3.3 AIR → IA

Our third hypothesis delved into the correlation between the AIR and IA. The analysis produced a coefficient of 0.084, a sample mean identical to 0.084, and a standard deviation of 0.067. The t-statistic amounted to 1.255, and the corresponding p-value equated to 0.210.

The p-value of 0.210 signifies that we lack robust statistical evidence to reject the null hypothesis in this instance. Therefore, our findings do not provide support for a significant association between AIR and IA. This implies that alterations in AIR may not exert a substantial influence on the reduction of IA within the context of our research.

Our findings did not provide substantial evidence for a meaningful association between AIR and IA. This implies that alterations in the significance of accounting information may not exert a substantial influence on the reduction of IA within the scope of our research. Consequently, firms should exercise prudence and not solely depend on enhancements in AIR as the primary strategy for mitigating information disparities. Instead, it may be imperative to consider additional measures, such as bolstering communication and transparency, to effectively address IA.

3.4 ITG → AIR → IA

The fourth and concluding hypothesis examined the joint correlation among ITG, AIR, and IA. The analysis yielded a coefficient of 0.054, with both the sample mean and standard deviation registering at 0.054 and 0.043, respectively. The t-statistic was recorded at 1.250, and the associated p-value stood at 0.211.

Once again, the p-value of 0.211 indicates that we lack compelling statistical evidence to substantiate a significant collective relationship involving ITG, AIR, and IA within our dataset.

The combined relationship between ITG, AIR, and IA did not produce statistically meaningful outcomes in our examination. This suggests that the combined impact of these variables might not follow a linear pattern or could be contingent on specific contextual factors. It is possible that further investigation is necessary to elucidate the subtleties of this relationship.

In summary, our findings underscore the pivotal role played by ITG in influencing both AIR and IA. However, we did not discover adequate evidence to support a notable connection between AIR and IA or their intertwined relationship with ITG in the context of our research. These findings provide valuable insights for firms striving to enhance the effectiveness of their ITG practices and comprehend their implications for financial information and IA. Further research may be warranted to investigate these associations in varying contexts and industries.

4. Conclusion:

Firms looking to reduce IA and improve AIR should consider investing in robust ITG structures. This includes implementing effective IT policies, ensuring data integrity, and fostering clear communication channels between IT departments and other functional areas. Our research revealed a notable and positive relationship between ITG and IA. This discovery implies that firms that implement more robust ITG practices typically encounter lower levels of IA. While our research did not find a direct link between AIR and IA, it's important to recognize the significance of providing relevant accounting information for stakeholders. Practitioners should continue to prioritize the delivery of meaningful financial information to support decision-making processes. The absence of a significant combined relationship among ITG, AIR, and IA suggests that firms should adopt a nuanced approach to address these issues.

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Context-specific factors, industry dynamics, and organizational structures may influence the nature of these relationships. In conclusion, our research underscores the critical role of ITG in shaping the quality of accounting information and reducing IA. However, it also highlights the need for firms to consider multiple factors and adopt tailored strategies to effectively address these complex issues. Future research can further explore these relationships in different settings and expand our understanding of their dynamics..

5. Further Work:

Considering the limited availability of both local and international research regarding these three variables (ITG, AIR, and IA), there arises a necessity for further investigations encompassing both private and public enterprises. Such inquiries should delve into their interrelationships and their influence on the firm's overall performance.

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Authors Declaration:

Conflicts of Interest: None

-We Hereby Confirm That All The Figures and Tables In The Manuscript Are Mine and Ours. Besides, The Figures and Images, Which are Not Mine, Have Been Permitted Republication and Attached to The Manuscript.

- Ethical Clearance: The Research Was Approved By The Local Ethical Committee in The University.

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التأثير الوسيط لملائمة المعلومات المحاسبية في التخفيف من عدم تماثل المعلومات عن طريق تنفيذ حوكمة تقنية المعلومات

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مستخلص البحث:

تتناول هذه الدراسة الدور الوسيط لملائمة المعلومات المحاسبية في التخفيف من عدم تناسق المعلومات المحاسبية من خلال تنفيذ ممارسات حوكمة تقنية المعلومات في سياق البنوك التجارية الخاصة في العراق, حيث يعد التدقيق الداخلي مصدر قلق مستمر في الأسواق والشركات المالية، لأنه يمكن أن يؤدي إلى عواقب سلبية مثل مشاكل الوكالة وانخفاض الكفاءة, وتتكون عينة هذا البحث من 99 موظفا من خمسة مصارف تجارية خاصة عاملة في العراق، وتم تحليل البيانات باستخدام نظام Smart PLS من خلال التركيز على الوضع الفريد للقطاع المصرفي الخاص في العراق، ويساهم هذا البحث في الأدبيات الموجودة من خلال تسليط الضوء على فعالية ممارسات حوكمة تقنية المعلومات في الاقتصاد الانتقالي. يفترض البحث أن تطبيق ممارسات حوكمة تقنية المعلومات يمكن أن يؤثر بشكل إيجابي على الحد من عدم تماثل المعلومات المحاسبية داخل هذه البنوك ويقترح أن تعمل ملائمة المعلومات المحاسبية كآلية وسيطة، حيث تؤدي ممارسات حوكمة تقنية المعلومات الكفوءة إلى معلومات محاسبية أكثر ملائمة وذات توقيت مناسب، وبالتالي تقليل من ظاهرة عدم تماثل المعلومات المحاسبية. إن نتائج هذا البحث لها آثار على كل من الباحثين والممارسين في مجالات المالية والمحاسبة وحوكمة تقنية المعلومات وذلك من خلال فحص الدور الوسيط لملائمة المعلومات المحاسبية، ولقد توصل الباحثان الى أن العلاقة المشتركة بين حوكمة تقنية المعلومات و ملائمة المعلومات المحاسبية و عدم تماثل المعلومات المحاسبية لم تسفر عن نتائج ذات دلالة إحصائية, ويشير هذا إلى أن التأثير المشترك لهذه المتغيرات قد لا يتبع نمطاً خطياً أو قد يتوقف على عوامل سياقية أخرى, و من الممكن أن يكون هناك حاجة إلى مزيد من البحث في المستقبل لتوضيح التفاصيل الدقيقة لهذه العلاقة.

نوع البحث: ورقة بحثية

المصطلحات الرئيسة للبحث: ملائمة المعلومات المحاسبية، حوكمة تقنية المعلومات، عدم تماثل المعلومات، نظرية الوكالة، تقنية المعلومات، جودة الإبلاغ المالي.