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ACCOUNTING INFORMATION QUALITY IN GOVERNMENTAL UNITS UNDER IPSAS SPECIFIC INFORMATION CHARACTERISTICS: AN ANALYTICAL STUDY

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ABSTRACT. This research aimed to evaluate the quality of accounting information (relevance and faithful representation) and applied it to several Iraqi government units. To achieve the research objectives, a scale has been formulated that relies on the specific characteristics of IPSAS accounting information. And it was applied to the financial statements of government units in the research sample. The research reached a set of results that showed a weakness in the level of accounting information quality in government units (the subject of the study), which appeared at a low rate, as the general average quality of accounting information was (2.13) out of (5). Therefore, the researcher recommended several recommendations, the most important of which is the need to pay attention to the quality of accounting information in government units to ensure accountability and transparency in the use of resources and public spending in government units. And the expansion of future studies to identify and address the reasons for the low quality of accounting information in the public sector.

JEL Classification: example
D02, O17, P31

Keywords: quality accounting information quality, government accounting, IPSAS

Introduction

Accounting performs several vital functions in economic units, namely measurements, registrations, presentations, and disclosures of accounting information (financial and non-financial) to communicate that information to users through financial reports, which are reliable in making future forecasts, verifying, and verifying past events. Moreover, to assess the reality of the economic unit and how it manages the resources assigned to it to make the appropriate decision for different users, whether they are internal users (management at all levels and employees of the economic unit) or external users (creditors, government, investors, regulators, and the public). Due to the importance of accounting information (financial and non-financial) as it reflects the nature of the business in the economic unit through reports and financial lists, which are necessary to achieve accountability and transparency on the use of resources and overheads and the diversity of their benefits by different entities because they are a significant

control of the decision-making process, so it is necessary to look for the availability of interest (AL-BSHERAWY, 2021). In addition to the availability of quality accounting information, the information presented should be accurate, accurate, and accurate, and an interview of the reality it represents. Therefore, the subject of this research addressed the quality of accounting information under the specific characteristics of accounting information in the public sector (IPSAS) and applied it to the financial statements of several Iraqi government units, which follow the decentralized government system in their administrative and financial operations, and the research aims to analyze the level of The quality of accounting information according to the specific characteristics of accounting information in the public sector, due to the importance of the public sector in developing countries, because public sector activity in these countries, including Iraq, is more comprehensive than that of the private sector, despite the openness and transition of the economic system in Iraq from the socialist approach to the market economy after 2003 (Abed, 2021). However, the private sector is limited, with only 40% of its contribution to GDP, according to data from the Ministry of Planning's Development Plan in 2018.

Accounting information serves as a link between those who make their numbers and users of that information. The main objective of accounting information in government units is to express the nature of the processes that occur in the economic unit, and to meet the basic needs of accounting information users, thereby achieving accountability, transparency, and verification of optimal use. for resources and public funds. The benefit of this research is to serve Iraqi government units and to benefit accounting information users in the government sector. This research seeks to

1. Assess the quality of accounting information in the financial reports of the government unit (in question) in terms of appropriateness and faithful representation to improve the quality of accounting information in government units.
2. Drafting a scale model to assess the quality of accounting information in government units and applying it to the government units in question.

1. Literature review

Accounting information serves as a link between those who make their numbers and users of that information. The main objective of accounting information in government units is to express the nature of the processes that occur in the economic unit, and to meet the basic needs of accounting information users, thereby achieving accountability, transparency, and verification of optimal use. for resources and public funds. This study aims to help Iraqi government units and benefit accounting information consumers in the government sector. Bukenya (2014) assesses the quality of accounting information from the point of view of its users under a set of criteria for measuring the quality of accounting information (qualitative characteristics of accounting information, accounting disclosure, regulatory role, behavioral characteristics). The results showed through statistical analysis of the questionnaire axes that there was no moral impact on each of the two axes (qualitative features of accounting information, accounting disclosure, and supervisory role) in investor decisions. However, the other two axes (accounting standards and behavioral characteristics) have a moral impact on those decisions.

The researcher recommended several recommendations, including to the authors of financial reports to work on the availability of both the specific characteristics of accounting information and adequate disclosure in accounting information provided to users, as banks should build an internal control system that is compatible with the activities of the bank and

strengthen the role of internal audit and audit committee to achieve the accuracy of accounting information provided to investors.

Cohen and Karatzimas (2017) assess the usefulness of accounting information in government financial reports in Greece, which are prepared under the recently adopted adjusted monetary basis, and found several results, including the results that provide empirical evidence, albeit moderate in size, in favor of benefits associated with the quality of accounting information, following the transition to full maturity. The researcher recommended expanding further research to highlight the characteristics that make accounting information in the public sector more valuable and appropriate for decision-making, accountability, and transparency.

This research is complementary to previous studies and is not a substitute for them or the results. Still, it is considered a complementary effort and in addition to earlier efforts that focused on achieving accuracy and quality in accounting information, but this research was applied to government units in the Iraqi environment to assess the quality of accounting information in the financial reports of the research sample units, to strengthen transparency and public opinion control, which meets Iraqi government units, as well as research on previous research, is providing a scale model to assess the quality of accounting information in the public sector (Jassim & Challob, 2021). Through this research, the concept and importance of presenting accounting information, defining it, and its types will be exposed, and accounting information will be addressed in the government sector, after which the quality of accounting information will be assessed according to the specific characteristics of accounting information.

1.1. Accounting In The Government sector

The activity of the government apparatus is a non-profit activity. Its main objectives are to provide social and economic well-being to all members of society through the provision of necessary services, which the state must provide to its citizens, such as security, education, health, municipal, transportation, and other social services. Without obtaining in return for the performance of these services, even if they are in exchange for collecting specific fees or symbolic allowances, they do not rise until they meet the costs arising from the provision of these services. The administrative unit carries out the government's public activity (Ho, 2002).

Government units were also defined as "a group of units providing public services (security, health, cultural, Adalah, municipality.... Etc.) without a fee or at a much lower cost, these units take the form of a ministry, public body, university or other, and the balances are allocated to these units with the limitation of expenditures for allocated balances, and through this definition, a set of characteristics is determined for government units (general) as follows:

1. Government units primarily aim to provide the necessary public services to citizens.
2. Government units perform the necessary services without aiming to achieve profits by providing services free or for a nominal fee, and their performance is assessed through budgets and regulators.
3. Resources are allocated to government units through the state budget, which relies on natural resources, taxes, loans, grants, and other public funding.
4. There is no correlation between the resources of government units and their expenditures. Still, there is a license to collect revenues and spending under the rules and conditions that determine the type and size of maintenance.
5. The absence of ownership is customary in the private sector.

Government accounting is "the set of rules and procedures to which administrative units are committed to implementing the state budget items by registering and tabulating financial operations and tightening control before and after disbursement, and showing and analyzing the results; through the final accounts and financial center."

Based on the above, accounting in the government sector is a set of measurement and disclosure methods that are consistent with the primary objectives of the government sector, so it can be said that accounting in the government sector is a set of measures aimed at measuring the financial and non-financial operations carried out by government units, and then presenting them in financial statements approved in the form of helpful information to enable their users to make appropriate decisions, as well as to achieve transparency and public control over The resources of the state and how to dispose of it.

1.2. Concept of Accounting Information Quality

Information Value in accounting information systems refers to the advantage of using accounting information less the expense of creating it. Costs include time and resources spent in collecting, processing, and storing data and delivering it to decision-makers, so accounting information is valuable if the benefit is realized by its use. High-quality accounting information receives excellent attention because it reduces asymmetric information and improves decision-making (Cascino, Pugliese, Mussolino, & Sansone, 2010). Due to the difficulty of measuring the value of accounting information, it is not possible to precisely determine what accounting information can contribute, which is required based on an estimate of the decision maker's benefit from using accounting information, based on the specific characteristics of accounting information (Alsafar, 2021). The concepts of the quality of accounting information, also known as the particular characteristics of accounting information, are "those characteristics that must be characterized by useful accounting information, provided by the financial statements of its users and several of the primary objectives of financial reporting" (Zeff, 2013). The importance of accounting information stems from its contribution to the success of the economic unit. The value of information is directly proportional to its ability to assist decision-makers in achieving the objectives of the monetary unit, and "valuable information" helps individuals and institutions perform tasks more efficiently and effectively (Al-Wattar, Almagtome, & Al-Shafeay, 2019). The success of government units in achieving their objectives is heavily dependent on the efficiency of the administrative bodies in performing their functions, i.e., through excellent and accurate information, the right and appropriate decisions are made, whereas, in the absence of the right and proper information, the wrong and inappropriate decisions are made. Susanto added that relevant information is a user's right, and good information can guide users in forming expectations and making appropriate decisions; however, good information does not automatically guarantee that any decision made is the best because decision-makers run the risk of making the right or wrong choice (Susanto, 2015). It can be said that the accounting information system is one of the most critical systems in the economic unit, as it is the main nerve that extends to feed all sections and branches of the economic unit with the necessary information, both to conduct operational processes and to provide the senior, middle, and lower departments with the information they need for various purposes, such as planning, follow-up, performance evaluation, and decision-making.

1.3. Specific Characteristics of Accounting Information Under IPSAS

Many international professional organizations are interested in international accounting standards in terms of the development and development of standards and guidelines dealing with the affairs of the profession, including global public sector accounting standards (IPSAS), to increase access to information by those users who are less able to access government information or to impose their right to know. Governments are "less inclined" to disclose to those who do not influence them (Chan, 2003). IPSAS B issues international accounting

standards in the public sector, supply drafts, guidance, consulting, and other public sector accounting issues (R. S. Ali, 2021). Chapter 2 of the Concept Framework (IPSAS;2018) addresses the objectives of users of financial reports, given that the primary goal of most public sector units is to provide services to the public rather than profitability as in the business sector. Therefore the conceptual framework can assess the performance of these units only "in part" by examining their financial position, financial performance, and cash flows (Caruana, Brusca, Caperchione, Cohen, & Manes Rossi, 2019). Chapter 3 of the Conceptual Framework (IPSAS;2018) summarized the specific characteristics of accounting information for the financial reports of public sector units (appropriateness, faithful representation, comparability, verifiability, timing, comprehension) (The Conceptual Framework;2018,62). Specific characteristics apply to all financial and non-financial information reported in the financial reports of public sector units, including historical information, future information, and explanatory paragraphs. (IPSASB;2018) Financial reports for the general purpose provide information to represent economic phenomena, with the primary objective of meeting users' needs. The specific characteristics of information in financial statements are helpful to users for decision-making, accountability, and transparency purposes within different groups, including the public, investors, creditors, regulatory bodies, and others (Cohen & Karatzimas, 2017). The specific characteristics are under international public sector accounting standards (IPSAS) (appropriateness, faithful representation, comparability, verifiability, timing, comprehension) as described in figure (2.3).

1 - Blame: The conceptual framework states that accounting information is appropriate if it affects the decisions made by users. Predictive details on the future activities of the government unit. Accounting information becomes appropriate if it can assist beneficiaries by a trade-off between alternatives (Hameedi, Al-Fatlawi, Ali, & Almagtome, 2021).

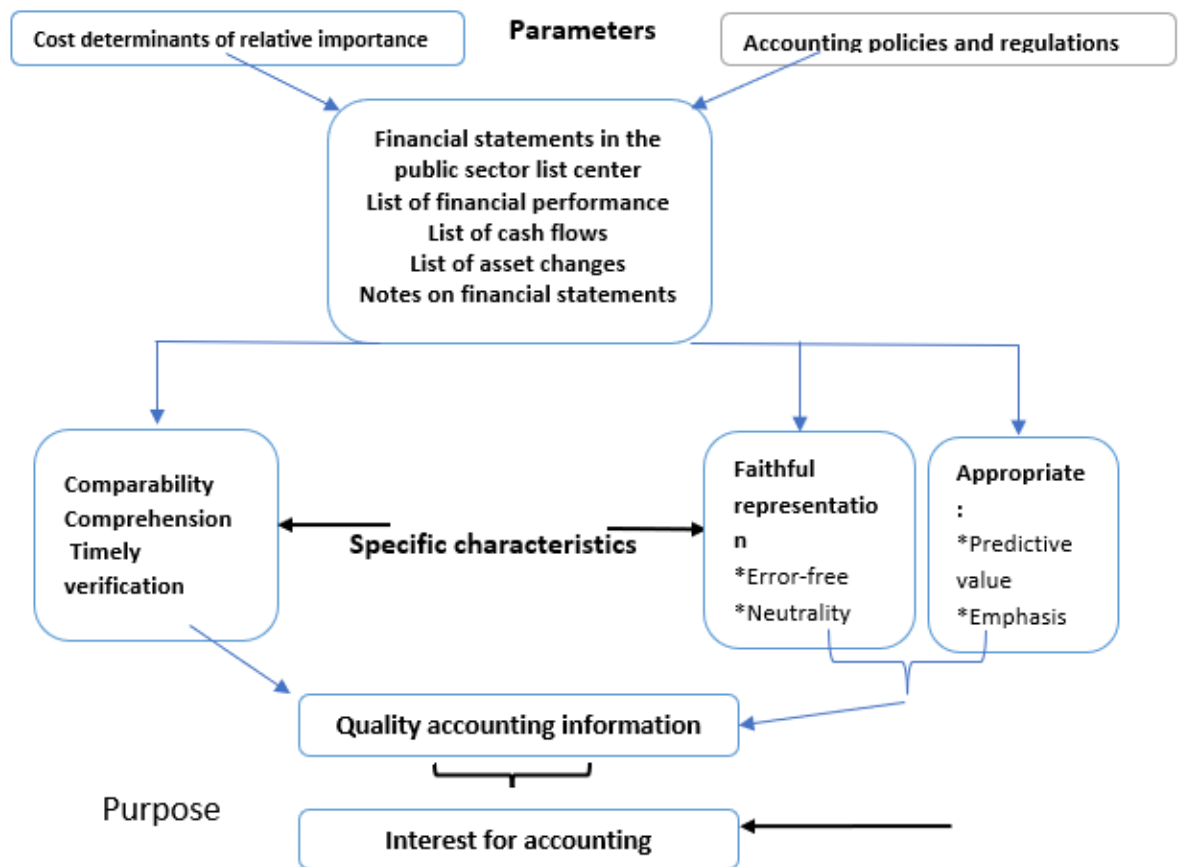


Figure 1. the specific characteristics of accounting information for public sector units

2. **Faithful representation:** Financial reports contain phenomena of economic unity, namely words and numbers, and for financial information to be helpful, they must not only represent appropriate phenomena but must also faithfully represent the phenomenon they claim to represent.

A. **Error-free:** - This means that the information in financial reports is accurate and free of fundamental errors.

B. **Neutrality:** Impartiality is the preparation of financial reports without bias, i.e., presenting information honestly and on objective grounds, not based on personal desires and pressures.

C. **Completeness:** - It means not overlooking the presentation of information that can lead to error or misinformation in representing the phenomenon. Therefore the information loses its usefulness to users of financial statements.

3. **Verifiability:** This means that results reached by a particular person can be accessed by another person, using the exact measurement and disclosure methods used (IPSASB;2018.52).

4. **Comparability:** Comparability is one of the characteristics that enable users to identify similarities and differences between two sets of phenomena so that the information is comparable, there must be stability in the methods and accounting procedures applied, and different periods of the same economic unit are usually compared if compared with other external units (M. N. Ali, Almagtome, & Hameedi, 2019).

5- **Timely:** This means providing information to users for accountability and decision-making purposes promptly before the information loses its value and usefulness to be able to

influence their decisions, and in general, the older the information is less valuable (Susanto, 2015).

6. Misunderstanding: It is intended to arrange and display information in such a way that it is understood by users who are aware of the financial activities of the economic unit, i.e., the information shown in the financial statements of public sector units must be briefly and provided to be understood by users (IPSASB;2018,51).

1.4. Ways To Assess Accounting Information Quality

Many methods are used to assess the quality of accounting information in financial reports, including those that depend on the relationship with the quality of profits (Al-Yasiri & Al-Yasiri, 2021). those based on the rate of return on shares, including those that focus on the overall benefit of users, and below are the most important of these methods:

First: Assessing the quality of accounting information in financial reports based on the quality of profits

This method is based on using quantitative information to measure the quality of accounting information in financial reports, Cuong adds. Evaluation of financial and non-financial information (Cuong & Ly, 2017). This entry is based on two ways to measure the quality of accounting information in financial reports and their relationship to profit quality:

- a) **Method 1:** This method is based on the use of benefit models to measure the extent to which profits are managed under rules and legislation and assumes that managers use discretionary dues, i.e., entitlements that the manager can exercise control over, to manage profits (Beest, Braam, & Boelens, 2009).
- b) **Method 2:** This method uses value suitability models to measure the quality of financial reporting information by focusing on correlations between accounting figures and stock market reactions.

Second: Assessing the quality of financial reports based on the amount of information disclosed

This portal depends on assessing the quality of information through the amount of information disclosed, as more details lead to the quality of financial reports. Still, the amount of information does not always reflect the disclosure quality. For example, sometimes financial statements are brief but valuable to the decision-maker, while the reports may be lengthy but incomprehensible and do not meet users' needs (Hussain, 2021).

Another set of quality measurement methods focuses on the elements of financial and non-financial information specified in annual reports, for example, research examining the relationship between the usefulness of financial reporting information and the use of fair value, methods that rely on the risk of internal control in the disclosure of information, or those based on external auditor reports. It can be said to provide a comprehensive assessment of the quality of financial statements (Braam & Van Beest, 2013).

Cohen and Karatzimas (2017) point out that the non-profit orientation of public sector units results in the majority of methodologies applied to the private sector to assess the quality of accounting information, and this can only be addressed through surveys dealing with the specific characteristics of financial reports based on frameworks developed by IASB, IPSAS and That can be applied to assess the quality of financial information in public sector units (Cohen & Karatzimas, 2017).

Third: Assessing the quality of accounting information through the specific characteristics of accounting information

This portal uses the specific characteristics of accounting information under the IASB conceptual framework, which is identical to the conceptual framework of international

accounting standards in the public sector (IPSAS), as accounting information is of quality by having the specific characteristics of accounting information (appropriateness, faithful representation, comparability, understanding, verification, and appropriate timing), which is comprehensive, as it has taken into account all aspects that Accounting information must be enjoyed to verify the benefit of its use (Braam & Van Beest, 2013). This portal has also been used in many studies, as shown in table 1.

Table 1. Studies that used qualitative characteristics as an entry point for quality assessment

Researcher's name	Study title
(Van Beest et al.;2009)	quality of Financial Reporting: measuring qualitative characteristics
(Van Beest et al.;2013)	Quality of Financial Reporting: measuring qualitative characteristics
(Nyor;2013)	The quality of information on the financial statements of the companies in Nigeria as perceived by users
(Abdul Azim:2015)	Measuring the quality of accounting disclosure under the conceptual framework of accounting information characteristics in light of Egyptian accounting standards
(Al-Saadi: 2017)	Assessing the financial reporting of Iraqi banks from the perspective of the Basel Committee principles.
(Hebrew:2018)	The role of Basel III disclosure requirements in improving the quality and compatibility of financial reports with IFRS

2. Methodology

The fundamental research problem is the process of preparing and presenting accounting information in Iraqi government units, which depends on the traditional methods of general budget instructions and binding laws that change from time to time, and the lack of reliance on the application of standards, leading to a deficiency in the process of preparing, presenting and delivering accounting information. However, it is reliable in decision-making, both by internal management and staff, and third parties such as regulators and the public. Based on the above, the research problem is formulated with the following questions:

How well is accounting information available in the financial reports of Iraqi government units?

To address questions about the previous problem, the research relied on the asses:
Lack of quality in accounting information for Iraqi government units.

3. Results

Through this section, the quality of accounting information will be assessed, applying to the financial statements of several Iraqi government units sample research, which follows the decentralized system in its accounting and administrative processes (health departments, education directorates, agriculture directorates, and government universities).

3.1. Financial reports and records used in government units

Public Journal Record (Accounting/86) and other sub-records, namely advance and security records (accounting/4), cash register (accounting/66), revenue record (accounting /6), expense record (accounting/2), fixed asset record (accounting/13), payroll record (accounting/8), consolidation record (accounting/89). In addition to other records (document monitoring record (accounting/16), assistant customization record).

As for the financial reports prepared by the government units, the research sample, the annual management report, and internal reports such as audit balances and performance reports.

Table 2. financial reports prepared by government units

#	Lists and financial statements	Content
	List of financial centers	It contains financial data and information showing the financial situation of government units and is used to conduct economic analyses of the performance of the government unit.
	Cash flow disclosure	This infers the movement of funds in and out and sources of funding to assess cash flow in the government unit.
	Calculating budget implementation	It is represented by the income and expense calculations, which show estimated and actual measures (income and expenses) and implementation ratios for general budget items.
	Check the accounts of the secretariats	Contains accounts held by the government unit and belongs to third parties, and consists of tax and retirement deductions, social protection deductions, and others.
	Statement of creditor account	The rights of the government unit arise from dealing with other parties in exchange for a particular service, such as banks, insurance companies, and contractors.
	Disclosure of advance accounts	They are the amounts paid to complete specific tasks such as advances paid to the Petty Cash Fund, advances paid to technical committees such as maintenance and restoration committees, and contractor advances.
	Cash account statement	It shows the cash balances of the Government unit and its aftermath.
	Employee compensation account statement	It consists of the amounts paid to staff and contractors of the Government unit, namely salaries, wages, allocations, and deductions for those amounts.
	Revenue statement	It shows the revenues collected by the Government unit during the year.
	Expense statement	All amounts spent during the year (total expenses) include salaries, wages, purchase of commodity and service items, maintenance expenses, and capital expenditures.
	Statement of debtors' account	They are the rights of the government unit of others.
	Detection of commodity supplies account	Disclosure of expenses spent during the year for the government unit's access to a particular commodity, such as Carthaginian, clothing, fuel, etc., usually used within a year.
	Disclosure of service supplies account	It is a disclosure of the expenses spent during the year in exchange for the government unit's access to a specific service, such as communication services, the Internet, cleaning services, banking services, etc.
	Statement of asset maintenance account	It contains the amounts spent on the maintenance and sustainability of assets owned by the Government unit, such as the maintenance of transportation, the care of furniture, and the maintenance of buildings, machinery, and equipment.

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	Corresponding regular statements	It contains the corresponding account of assets owned by the Government unit, namely buildings, installations, machinery, equipment, and equipment.
	Disclosure of capital expenditures	The amounts spent during the year for the government unit contain benefits (assets) that extend for more than a year, such as purchasing machinery, equipment, and furniture.
	Disclosure of investment account balances	The opening balances and movement during the year and the balances at the end of the period for implementing the investment budget items.

Financial reports are prepared in government units for the benefit of multiple parties, including third parties, including ministries, the supervisory units represented by the Financial Control Office and the Integrity Authority, as well as internal bodies, such as the Rector and the directors of the administrative, service and technical units associated with the University as well as university staff.

3.2. Evaluation of accounting information quality in government units

To assess the quality of accounting information in terms of appropriateness and faithful representation, a measure based on the specific characteristics of accounting information has been formulated to determine the quality of accounting information in government units (research sample) and their compatibility with IPSAS requirements.

Scale used:

The user scale is based on the specific characteristics of accounting information under the IPSAS conceptual framework, as well as by taking advantage of information used in previous metrics as a ROBBINS measure of quality in the content of government financial reports and the Nijmegen Center for Economics. (a certified measure of the quality of accounting information) as well as any observations or information that can be added to the scale.

The scale used consists of two main axes as the first axis for measuring the appropriate property contains (9) paragraphs. Each paragraph consists of five indicators (similar to the five-core scale). The score is given from (1-5) according to the information available in the financial reports of the units in question. The second axis for measuring the characteristic of faithful representation contains (8) paragraphs. Each paragraph consists of five indicators as well.

The paragraphs of this measure were applied to the content of the reports and financial lists of government units, the research sample, namely (financial position list, list of results of the implementation of the general budget, cash flow detection, other analytical statements, and management report). The points obtained are then collected in the light of the requirements of the measure indicators for each of the quality properties of the information targeted by the research, namely (appropriateness and faithful representation), and then extract the computational medium for each government unit, after which the general computational medium of all units, which in turn represents the quality of accounting information for government units, is extracted the search sample. The appropriate feature of the information available in the financial reports of government units (search sample) is measured by scale indicators. The scale paragraphs will be applied to the data in Babylon University's financial statements and reports as a measurement model.

3.3. Measuring the appropriateness feature in the financial reports of the University of Babylon

The appropriate feature is measured in Babel University's financial reports by analyzing the data in the financial statements, the results of which are shown in table data (3), which indicates the number of grades each question receives from the total indicators representing the appropriate property, as described in the following detail:

The first question was about the various sources of funding, which obtained (3) grades out of 5 degrees, including paragraphs (medium) containing quantitative data showing the secondary revenue sources received by the unit, which amounted to (543 001, 444,4) according to the disclosure of revenues attached to the financial lists, which amounted to (22) paragraphs, in addition to central funding through the General Accounting Department (1) 867 505, 994, 104), which is the primary source of funding for the Department, and the paragraphs represent a total of various sources of financing disclosed in the list of the Financial Center of the University of Babylon.

The second question shows the extent to which the government unit can provide information on future projects related to service activities, which are necessary for users and help them make predictions of future performance.

The third question aims to assess the ability of the government unit to provide information on the resources (material and human) currently available to support the implementation of future projects. For fixed assets, without mentioning the details, types of assets, and evaluation methods.

The fourth question aims to assess the content of financial reports in terms of the availability of information on the risks surrounding the government unit, which obtained (1) degree out of 5 degrees because there is no information on risks in the financial reports of the University of Babylon.

The fifth question is the availability of information on social responsibilities, such as public health services, plans to combat epidemics, chronic diseases, and other services related to social responsibility, which has received (3) degrees due to the provision of minimal descriptive information and not supported by figures in the Department's report. However, the Department's activity is (educational-research).

As for the sixth question regarding the extent to which the government unit's financial reports can provide information on the staff. What is the seventh question about providing information on pension plans, which has received (1) degrees, because there is no information about pension plans? The category of retirees from service in government departments completely breaks down after leaving the job.

The eighth question, which aims to evaluate information on cash flows, which received (3) degrees, is to provide intermediate information on cash flows in the disclosure attached to the financial lists of the University of Babylon.

The ninth question on the evaluation of information on employee benefits, such as promotion entitlements, bonuses, and accumulated leave, which also received (2) degrees, was also due to the provision of limited quantitative information in a total amount (925,862, 444,103) in the attached disclosure of employee compensation, due to the use of the monetary basis that ignores the registration of benefits for subsequent years.

Table 3. the appropriateness of accounting information in the financial reports of the University of Babylon

#	Questions	Points achieved	Percentage achieved
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1	To what extent do financial reports provide detailed information on various funding sources?	3	0.6
2	To what extent do financial reports provide information on future projects related to service activities?	3	0.6
3	To what extent do financial reports provide information on the resources of the government unit currently available to support the implementation of future projects	2	0.4
4	To what extent do financial reports contain information on the government unit's risks?	1	0.2
5	To what extent do annual reports contain information on social responsibility?	3	0.6
6	To what extent does the annual report contain information on staff?	3	0.6
7	To what extent does the annual report contain information on pension plans?	1	0.2
8	To what extent does the financial report contain information regarding cash flows?	3	0.6
9	To what extent do financial reports provide information on employee benefits?	2	0.4
Average		2.4	0.47

The above results are for measuring the "appropriateness" of the University of Babylon as a measurement model, and table (3-1) shows the total points achieved, which are (21) points out of 45, representing the fundamental indicators of the measure questions of (9) questions. In the same way, the rest of the results were calculated for the research sample circles shown in tables (3-10) for all government units.

Table 4. Measuring the appropriate property

Indicators Measure the appropriate property	Najaf Health	Karbala Health	Babylon Health	Al, Qadisiyah Health	Najaf Education	Karbala Education	Babylon education	Al, Qadisiyah Education	Kufa University	Karbala University	Babylon University	Al, Qadisiyah University	Najaf Agriculture	Karbala Agriculture	Cultivation of Babylon	Al, Qadisiyah Agriculture	Najaf Investment	Karbala Investment	Babylon Investment	Al, Qadisiyah Investment
1. How do financial reports provide detailed information on various funding sources?	3	3	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	2	2	3

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2. To what extent do financial reports provide information on future projects related to service activities?	1	2	1	3	2	2	2	3	2	1	3	2	2	3	3	3	2	4	2	3
3. To what extent financial reports provide information on the resources of the government unit available for the implementation of future projects	2	2	2	2	2	2	2	2	2	2	2	2	3	2	2	2	3	3	3	3
4. To what extent do financial reports contain information on the risks surrounding the government unit?	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2
5. To what extent do annual reports contain information on social responsibility?	2	3	2	3	2	1	2	2	2	2	3	3	2	4	3	3	2	3	3	3
6. To what extent does the annual report contain information on career cadres?	1	2	2	3	2	2	2	2	2	2	3	3	2	4	4	3	2	2	3	2
7. To what extent does the annual report contain information on pension plans?	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
8. To what extent does the financial report contain information regarding cash flows?	3	1	1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
9. To what extent do financial reports provide information on employee benefits?	2	3	2	2	2	1	2	2	3	2	2	2	2	2	2	2	1	1	1	1
Total points out of (45)	16	18	15	21	18	16	17	19	19	17	21	20	20	24	23	22	19	21	20	21
Average	1.78	2	1.67	2.33	2	1.78	1.88	2.11	2.11	1.88	2.4	2.2	2.22	2.75	2.56	2.44	2.1	2.3	2.22	2.33

Table (4) shows the results of measuring the appropriate characteristic of the research sample units based on the measure used, with the highest score of (24) for the Karbala Agriculture Directorate, an average of 2.75, 23 points for the Babylon Agriculture Directorate, and an average of 2.56, due to several reasons, including an interest in disclosing information relating to social responsibility such as loan disclosure and support to farmers. Farmers such as fertilizers and pesticides, as well as providing some information on the risks surrounding the activity of government unity, such as desertification problems, lack of water and agricultural pests, underfunding, and dangers resulting from competition from the imported product of local products. The annual reports of the search units do not provide information on pension plans because government units do not have any plans to follow up on their retired staff. This is because the accounting system used as a result of the government units following the monetary basis, which records assets for the first period of acquisition and non-disclosure in subsequent years, and therefore not included in financial reports and does not calculate the disappearance obtained as a result of use and obsolescence.

The faithful representation of the information available in the financial reports of government units (search sample) is measured by the indicators of the research scale detailed in the nose and to explain how to reach the results of the measurement of the accurate representation of government units (search sample) and the phenomenon in the table (6).

3.4. Measuring the characteristic of faithful representation in the financial reports of the University of Babylon

By analyzing the information in the financial reports of the University of Babylon based on table data (5), which shows the grades obtained by each of the total indicators that represent the characteristic of faithful representation.

The first question aims to assess the extent to which the Government Unit can provide information on the change in assets, equipment, and property, which obtained (2) out of 5 degrees due to the provision of minimal quantitative information on assets, which amounted to (34,819,143,689) represented by cash and fixed assets on the financial center list without giving details behold. This is because the APPROVED accounting system ignores assets previously acquired, as they are recorded as period expenses and charged for the year's expenses and accounted for storage purposes only, the details of which are not reflected in the financial statements, even though its benefits extend for later years.

The second question aims to find out the availability of non-financial information in the financial statements of the government unit, which obtained (3) degrees out of (5) due to the disclosure of historical non-financial information in the management report of Babylon University 2018 and does not help to draw expectations or create a clear vision of the service activity of the unit. However, the Department's activity is a preventive service and targets a broad and vital segment of society, requiring extensive disclosure of non-financial information.

The third question, which received the highest rating of (3), provided financial reports on the budget allocations, both current and investment, and how to dispose of them in the management report of Babylon University 2018, in addition to several analytical statements attached to the financial lists. The provision of limited information is due to the use of budgets and the non-use of modern budgets (e.g., program and performance budgets).

The fourth question on the basis and accounting procedures used, which obtained (2) degrees out of (5), was not provided with any information in the financial reports on the approved accounting grounds and procedures.

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The fifth question, based on the opinion of the Financial Supervisory Office, which obtained (3) degrees, is aimed at the presence of some observations and reservations on the financial reports of the government unit.

The sixth question was on the information available on internal committees and the tasks and results of their work, such as (inventory and audit committees, examination and acceptance committees, and appointment committees), which received (2) degrees because no information was provided about the internal committees.

The seventh question aims to evaluate the information in the financial statements of the government unit in terms of disclosure of positive and negative events, which received (2) degrees, due to the disclosure of only positive matters related to the activity of the government unit, according to the report of the administration.

The eighth question is to evaluate information on management bonuses, which received (1) out of 5 degrees because no information on bonuses was provided in the financial reports of the government unit.

Table 5. Measuring the characteristic of a faithful representation of accounting information of the University of Babylon

#	Questions	Points out of (5) points	Percentage achieved
	To what extent do financial reports provide information on the change in assets, equipment, and property?	2	0.4
	To what extent do the annual reports of the Government Unit disclose non-financial information about opportunities and risks?	3	0.4
	To what extent do financial reports provide information regarding implementing budget items and compliance with other laws and legislation?	3	0.8
	To what extent is information provided on the basis and accounting procedures used?	2	0.2
	What kind of opinion is there in the external auditor's report? (Opinion of the Office of Financial Supervision)	3	0.6
	To what extent do financial reports provide information on internal committees, their functions, and the results of their work? (Inventory Committee, Examination and Acceptance Committees, Appointment Committees)	2	0.2
	To what extent does the annual report disclose negative and positive events?	2	0.4
	To what extent does the financial report contain information regarding management bonuses?	1	0.2
Average		2.25	0.4

The above results are for measuring the "faithful representation" of the University of Babylon as a model of measurement, and table (5) shows the total points achieved, which are (18) points out of (40) representing the fundamental indicators of the measure questions of (8) questions.

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In the same way, the rest of the results for all government units in question were calculated, As shown in table 6.

Table 6. Results of measuring the accurate representation

Indicators	Najaf Health	Karbala Health	Babylon Health	Al, Qadisiyah Health	Najaf Education	Karbala Education	Babylon education	Al, Qadisiyah Education	Kufa University	Karbala University	Babylon University	Al, Qadisiyah University	Najaf Agriculture	Karbala Agriculture	Cultivation of Babylon	Al, Qadisiyah Agriculture	Najaf Investment	Karbala Investment	Babylon Investment	Al, Qadisiyah Investment
1. To what extent do financial reports provide information on asset change?	2	3	2	2	2	2	2	2	3	2	2	2	3	2	2	2	1	2	2	1
2. To what extent do the annual reports of the Government Unit disclose non-financial information?	2	2	2	2	2	3	2	1	2	3	3	3	3	4	4	3	3	3	3	4
3. To what extent do financial reports provide information regarding the implementation of budget provisions and compliance with the laws?	4	3	4	3	3	3	4	3	4	3	3	3	3	3	3	3	4	3	3	3
4. To what extent is information provided on the basis and accounting procedures used?	1	1	1	1	1	1	1	1	1	2	2	2	2	1	1	1	1	1	1	1
5. What kind of opinion is there in the external auditor's report? (Financial Supervisory Office)	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4
6. To what extent do financial reports provide information on internal committees, their functions and the results of their work?	1	2	2	2	1	1	1	2	1	2	2	3	2	2	2	2	3	3	3	3
7. To what extent does the annual report contain information on negative and positive events?	2	2	2	2	2	1	2	2	2	3	2	2	2	2	2	2	2	2	1	2
8. To what extent does the financial report contain information regarding management bonuses?	1	2	1	1	2	1	2	2	2	1	1	1	1	1	1	1	1	1	1	1
Total points out of (40)	16	18	17	16	16	15	17	16	18	19	18	19	19	18	18	17	19	19	18	19
Average	2	2.25	2.125	2	2	1.875	2.125	2	2.25	2.375	2.25	2.375	2.375	2.25	2.25	2.125	2.375	2.375	2.25	2.375

Table 6 shows the results of measuring the accurate representation of the research sample units based on the measure used, as universities achieved the highest percentage points, namely (19) points for Karbala University and Qadisiyah University, with an average of (2.375). This is due to several reasons, including the presence of sufficient and qualified accounting staff with higher degrees and the fact that universities aim to recruit first students and place them to work in accounting departments, which has contributed to the provision of impartial accounting information. Investment bodies also achieved the highest averages in the provinces (Najaf, Corbala, and Qadisiyah) because there is sufficient interest in the accounting system and financial reports and because the work of these bodies is very much associated with private sector units, which require continuous modernization and the use of appropriate accounting systems, especially about the disclosure of non-financial information. On the other hand, the lowest average was (1,875) for the Directorate of Education in Karbala province. It can be noted that government units do not provide any information on the basis and accounting procedures used that is necessary to provide information to users, particularly unpaid employee benefits and external entities represented by contractors with financial obligations to the government unit to implement specific projects.

Table 7. Results of the affiliate variable measurement (quality of accounting information)

#	Units	Appropriateness	Faithful representation	Quality accounting information
	Najaf Health	1.78	1.9	1.84
	Karbala Health	2	2.25	2.12
	Babylon Health	1.67	1.875	1.77
	Al, Qadisiyah Health	2.33	2	2.165
	Najaf Education	2	1.8	1.9
	Karbala Education	1.78	1.75	1.76
	Babylon education	1.88	1.75	1.81
	Al, Qadisiyah Education	2.11	2	2
	Kufa University	2.11	2.125	2.1
	Karbala University	1.88	2.25	2
	Babylon University	2.33	2.25	2.29
	Al, Qadisiyah University	2.22	2.37	2.25
	Najaf Agriculture	2.22	2.25	2.23
	Karbala Agriculture	2.67	2.25	2.46
	Cultivation of Babylon	2.56	2.125	2.3
	Al, Qadisiyah Agriculture	2.44	2	2.2
	Najaf Investment	2.11	2.25	2.18
	Karbala Investment	2.33	2.38	2.35
	Babylon Investment	2.22	2.125	2.1
	Al, Qadisiyah Investment	2.33	2.37	2.35
	Overall average	2.15	2.10	2.13

Table 7 shows the calculation averages for the quality of accounting information for government units in the research sample, which offer low-quality accounting information

according to the input of the specific characteristics of accounting information in the public sector, as summarized below.

Table 8. Components of accounting information quality

Parts of accounting information quality	Average
Fit property	2.15
Faithful representation	2.10
Overall average	2.13

Test the research hypothesis:

After measuring and evaluating the quality of accounting information in government units, the research hypothesis is tested, which states:

Lack of quality in the accounting information of Iraqi government units.

Table 9. Results of the primary hypothesis test

t . test	Calculated T value	Tabular T value	p-value	Result
	43.444	1.729	0.000	Unacceptable

Table 9 indicates that the calculated (43.444) test results (43.444) were higher than their scheduling value of 1.729 and the calculated p-value of less than 0.05, thus not accepting the research hypothesis. In other means, accounting information is quality in the financial reports of Iraqi government units, but they appear weakly.

Conclusion

The importance of accounting information in government units according to their multiple uses in decision-making stems from the various parties concerned with government unity and is necessary for public opinion control through its importance in achieving transparency and accountability for the resources of the government unit. The accounting system in government units relies on a monetary basis, which ignores the calculation of asset extinction, failing to show the fundamental values of assets owned by the government unit, thereby demonstrating the financial situation of the government unit inaccurately. It was also noted that the asset presentation process was carried out in total amounts through the corresponding regular accounts owed or credited on the list of the financial status of government units, without giving details of those assets, resulting in insufficient information to represent the actual financial situation of government units. Furthermore, the processing of assets in government units for some time, although its benefits extend to several years, is limited to processing for storage follow-up purposes, resulting in the demonstration of the actual financial position, even though these assets exist in reality and are used in the activities of government units. By analyzing the financial statements of government units, it was noted that charts, explanatory tables, and charts were not used to help clarify and understand information by users. The lack of communication channels to ensure the delivery of financial reports and the information they contain to users who do not have authority over government units and the

limited process of preparing them and communicating them to the regulatory bodies and the higher authorities government unit is connected.

It is necessary to make financial reports available to government units and provide open communication channels (such as websites) to ensure that information is shared and communicated to all external parties that do not have access to that information. Such as the public, investors, creditors, regulators, managers, and employees of those units). Authors of financial reports must use charts, illustrations, and graphs, to provide information understandably to users. In addition, the financial reports of government units must include financial and non-financial information about plans for the implementation of service projects to form integrated and helpful information for decision-making purposes. Finally, the researcher recommends conducting more studies and future research to address the problems related to the low quality of accounting information and the issues of financial statements in the public sector. This is due to the importance of the subject and the lack of studies and research on this aspect.

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