

## THE IMPACT OF ACCOUNTING INFORMATION SYSTEM ON PERFORMANCE MANAGEMENT

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**Abstract:** Currently, the demand of accounting information system increasing due to its high influence on the organizational performance and emerging area to be investigate. Thus, the current article aims to examine the role of accounting information system on the performance management of the petroleum industry in Iraq. The leading contribution of the petroleum industry in the gross domestic product (GDP) of the country and extensive use of accounting information has enhanced the need for investigation of this emerging area. The data has been collected from the financial statements of the ten petroleum companies of Iraq that are the most prominent contributor in GDP form year 2001 to 2018, and STATA has been used for analysis. The results show that information accounting system has positively linked with the performance of the management. These findings provide the guidelines to the policymakers that they should focus on the system of accounting information that enhances organizational performance.

**Key words:** accounting information system, performance management, petroleum industry.

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### Introduction

Technology has contributed to the advancement of various fields; accounting information has become one of an essential tool in information and technology which is not only focused on financial controls but also has established an enormous impact on the measurement of performance management. The term accounting information has grabbed importance through proxy terms that had put impacts on performance management (Asatiani, Apte, Penttinen, Rönkkö, & Saarinen, 2019). The incorporation of accounting information systems in the era of technology and information system was formed to help in the controls and management of financial eras. Still, the stunning advancements have elaborated such as a strategic viewpoint in ascertaining and utilizing the accounting information.

Splendid activities through accounting information to some extent, enumerates the impacts on performance management. In contrast, accounting activity documentation could viably ascertain and concludes far impacts where the performance management lurks, although the wide era of activities are performed

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in accounting procedures whereas the ascertainment of some restrict era could be smoothly come up through advancement in the documentation of accounting activity (Kim, 2017). Documentation activities not only elaborates the single path of information system but the whole procedure runs on the back end which could easily determine the actual contexts which would be required for the procedural measures accounting activity documentation is founded possible path for the determination of performance management whether within the organization's performance or employees performance. Various terms could be used for the measurement of performance management if the era of study could mention broader views the ascertainment could be performed through various activities (Ali, Omar, & Bakar, 2016).

Therefore, where the functions are different, the culture could positively pay an essential role in the critical analyzing procedures and strategic views could be wider as compared to a single era of measurement. When the role of accounting prevails in performance management, some flaws could easily provoke various issues for the facts impacting performance management. In the tool of an accounting information system, functions of accounting data recovery when employed could enumerate better results and savage some strategic procedures that could be retrieved through functions of accounting data recovery via an accounting information system (Munaf, Faris, & Akbay, 2019). There are some situations of losing information in the database of an accounting system, although the measurement of performance management where possible through accounting information, specific measures when lost could not enumerate the performance management of the organization.

The employment of accounting data recovery functions plays an essential role in performance management, whereas in different areas, such functions possibly impact performance management (Teru, Idoku, & Ndeyati, 2017). When the term performance management prevails in the system of organization, there are several tools for the measurement, in fact, advancement in the accounting information system further provides some proxy tools for scaling the impacts of such accounting data recovery functions on the performance management and various other eras (Al-Hashimy, Al-Hashimi, & Abdulhamed, 2019). The prevailing terms further could be controlled through an organizational culture which positively endorses the role of mediation between accounting information system and performance management. The controls in organizational culture significantly mediate through various channels which results in the significance of such factors which further enumerates the strong controls within an organization to restrict any loss or any flaws that disrupt either performance management or accounting information system (Esmeray, 2016). When the circumstances of losing or stealing of information prevails, which unanimously prevails some checks and controls for the security of such information which have its importance for the stability of the organization.

The channel of losing and stealing of information is a threat to the organizations, so the employment of accounting data security systems through the advancement in accounting information systems could significantly prevent such situations. Where the situation is different from every aspect, the training and investment in the building of staff could also help to overcome such unpredictable circumstances. Therefore, the mediating role of organizational culture could better perform for the successful stability of such organization and building some feasible measures for the employment of accounting information system that can impact the performance management and can have a positive role in the ascertainment of performance management. The term performance management not only helps for the sustainability of the organizational environment but also could be limelight for the other organizations, where the mediating role of organizational culture positively imports important aspects for analyzing the role of the accounting information system in the performance management of organizations.

The checks of security where put strong immunity in the organization to overcome the unpredicted threats can also help to sustain the prevailing issues of open-end analyzing factors from various aspects to everyone. The strong accounting data security system results in the positive growth of organizations and can also restrict the designated means for ascertaining the impacts (Alathamneh, 2020). The technology has not only provided effective means for elaborating the issues prevailing within the organization but also has upgraded the accounting information system that has some significant role in the performance management, although various proxies of an accounting information system could viably enumerate the impact on performance management when the mediating role of organizational culture is significantly resulting between such factors.

### **Literature review**

The relationship amid performance management and accounting information system has been offered by a variety of studies with sort of scant evidence, though it is more important to scale the issue that could be limelight in various studies that enumerated significant link amid alignment of accounting information system and performance management. Various cases posited relationships that were indirect amid performance management and accounting information system through a variety of strategies which were adopted by organizations (Hosain, 2019). Widely studied literature pay thanks for the AIS investment which not only expanded the scope but has successfully contributed the trip time savings, bank dealings, and administrations (Rizwan, Zeeshan, & Mahmood, 2017). The enhancement and advancement in the accounting information system have not only put forth measures for the ascertainment of performance management but have also been counted as an essential factor for the reduction of costs in firms (Munaf et al., 2019). The understood term stated in many studies reflects the increment in

productivity could be positively found when the proper use of innovations are formed with stated and forecasted means.

So far, the employment of AIS has resulted positively in the enumeration of performance management, and the organizational culture also has successfully played a mediating role in the adaptation of a new system of accounting information (Asatiani et al., 2019). Where many factors do influence performance management, the term AIS also has been founded significant in impacting performance management and organizational performance in various studies. The use of AIS could be possible when the role of organizational culture is positively played in organizations. Although leadership also has been founded in various literature for the adaptation of various systems that could result in the enumeration of various standards (Munaf et al., 2019). The broader terms are used to analyze the performance measures of organizations, whereas the proxies are also used when using the term of AIS in various studies. The vast area of information technologies highlighted a wider range of area in which organization acts, while the study focused on some specific area where he accounting information system has shown significant part in the tool of computerized accounting which is straightly linked to the results of finance and economics in fact in the business organizations whether small or medium (Munaf et al., 2019).

The procedure of accounting is especially related to the recording of transactions in the organizations, while the system of AIS is a broader view of accounting is successfully combined with the controls, techniques, and methodologies within the industry of information technology (Budiarto, Prabowo, Djajanto, Widodo, & Herawan, 2018). Software is used for the better employment of accounting system for the ascertainment of various factors that prevail in the organizations, although the simpler way of such software is to retrieve data related to financial statements, internal reporting, and capabilities of trend analysis, while advancement in AIS has opened broader end to analyze the organizations from various aspects in which performance management and performance measurement are some of them (Susanto & Meiryani, 2019). The optimization of AIS is SME is one the highlighted era of studies, where adaptability is shown significant results for the changing environments and also has highlighted the era of competitiveness and thus been founded dynamic term of an organization. Similarly, the enhancement in AIS in management and administration regarding finance and accounting has also endorsed various unseen measures for the preventions of operational risks and future predictions.

The security measures also have been enhanced by an improvement in AIS, where the risks of stealing information and losing data have been successfully highlighted (Ganyam & Ivungu, 2019). Literature from the past has not only contributed in the accounting information system but also has paid much attention for the ascertainment of performance management, although various factors have also been enumerated by a variety of literature that positively provide terms that are in

the center stage of such factors and positively mediate among them (Trabulsi, 2018). The challenging environment has pointed some factors that not lay importance due to the unavailability of critical analyzing views in the past literature while growing business in future studies has contributed to the disposition towards the usage of accounting information systems (Cooper, Ezzamel, & Robson, 2019). Thus, where the studies were linked to the primary data focus, studies of various authors have shown splendid interest in analyzing the influence of AIS on indicators of financial and economic profitability stating return on equity (ROE), return on assets (ROA) and many other terms that prevail in the secondary data focus (Audenaert, Decramer, George, Verschuere, & Van Waeyenberg, 2019). Past literature has shown relativeness of accounting information systems in the organizational structure that was presumed for the retrieving data of financials and different profitability analyses, while the advancement of AIS has widely founded significant in ascertaining the performance measures whether related to the organization, administration or management (Beeri, Uster, & Vigoda-Gadot, 2019). Some studies state the significant role of AIS, which, when played, could be assumed as an increasing factor in the organizational effectiveness in a competitive environment globally. Different strategies were employed in various studies to enumerate the performance management, while organizational culture was positively founded co-factor which was prevailing between them, whereas sales, marketing, innovation, and many other factors were also used in past studies for the evaluation of performance management (Ammons & Roenigk, 2020). While analyzing different countries, the resistance has been founded in various organizations for performance measures, while the technology measures were minimal in past literature. The grown technology has somehow put fierce to the management in understanding, but the training has shortly overcome the issues, while the organizational culture was significant in overcoming such issues. Although leadership was also an essential factor but forcing means could not overcome the issue but can be a threat to the organization in some perspectives (Taiwo, 2016). Various industries have employed AIS after advancement in technology, where the banking industry was the major one that has successfully taken the advantage in its electronic banking for saving the time frame in plenty of transactions.

Where the banking sector is being facilitated, the sector of tax management is also fastened through AIS, however various studies have contributed significant measures towards AIS (Dillard, Yuthas, & Baudot, 2016). The innovative measures successfully contribute toward the effectiveness of various prevailing issues, while the performance management and organizational performance have been significantly enumerated by vast literature and a limelight issue that is ascertained through various channels. AIS through various proxies has successfully measured the performance measures in a variety of literature, where the opportunities of ascertainment enlarge the flow of information between various levels of

organizational structures (Doellgast & Marsden, 2019). Where the hierarchical level of employees are properly highlighted in the organizations, the factors that are ascertaining the issues that prevail in the organization are also enumerated through hierarchical levels. Hence, the necessary changes are referred to in literature for encountering the business functions and operational changes due to the competitive environment (Gunawana & Karimahb, 2017). The studies focused on advancement in technology to overcome the issues that prevail, but the organizational culture has founded positively, resulting in the prevailing factors. Various studies aimed at AIS due to its beneficial context in the organization, although in some studies competitiveness at a high level is also founded via AIS, the improvement and better business environment have been growing due to the conditional changes of AIS (Susanto, 2016). AIS in wide literature is successfully founded essential means for the processing of data, whether financial or non-financial accurately. Moreover, the role of the accounting information system in proactively founded in terms of management that are strategically used to ascertain different aspects of organizations (Nikpour, 2017). Furthermore, AIS is considered as a mechanism for enabling various strategic tools in ascertaining different issues that prevails in the organizational structures.

H1: There is a positive association between the output of the accounting information system (total assets) and performance management (ROA).

H2: There is a positive association between the output of the accounting information system (working capital) and performance management (ROA).

H3: There is a positive association between the output of the accounting information system (operating assets) and performance management (ROA).

H4: There is a positive association between the output of the accounting information system (earnings after-tax) and performance management (ROA).

### **Research methods**

The current article aims to examine the role of AIS on the performance management of the petroleum industry in Iraq. The data has been collected from the financial statements of the ten petroleum companies of Iraq that are the most prominent contributor in GDP form year 2001 to 2018, and STATA has been used for analysis. The panel data has been used by the study that consists of 10 oil companies and 18 years, that jointly created 180 observations because the panel data is considered the most appropriate data set to test the hypotheses. In addition, the robust standard error approach has been used by the study by using the STATA that is also considered an appropriate approach when the data has normality, heteroscedasticity and autocorrelation issues. The proxies that have been used by the study for the output of accounting information system are total assets (TA), working capital (WC), operating assets (OA) and earnings after tax (EAT) while performance management is proxied by the return on equity (ROE). These are shown in the following equation:

$$ROE_{it} = \beta_0 + \beta_1 LNTA_{it} + \beta_2 LNWC_{it} + \beta_3 LNOA_{it} + \beta_4 LNEAT_{it} + e_{it}$$

Where

$i$  = Company

$t$  = time period

LNTA = Log of total assets

LNWC = Log of working capital

LNOA = Log of operating assets

LNEAT = Log of earnings after tax

ROE = Return on Equity

The first assumption is multicollinearity, which means the variable is not highly correlated that can be calculated by the following equations:

$$R^2_{ROE} \quad ROE = \alpha_0 + \beta_2 LNTA_{it} + \beta_3 LNWC_{it} + \beta_4 LNOA_{it} + \beta_5 LNEAT_{it} + e_{it}$$

$$R^2_{LNTA} \quad LNTA = \alpha_0 + \beta_2 ROE_{it} + \beta_3 LNWC_{it} + \beta_4 LNOA_{it} + \beta_5 LNEAT_{it} + e_{it}$$

$$R^2_{LNWC} \quad LNWC = \alpha_0 + \beta_2 LNTA_{it} + \beta_3 ROE_{it} + \beta_4 LNOA_{it} + \beta_5 LNEAT_{it} + e_{it}$$

$$R^2_{LNOA} \quad LNOA = \alpha_0 + \beta_2 LNTA_{it} + \beta_3 LNWC_{it} + \beta_4 ROE_{it} + \beta_5 LNEAT_{it} + e_{it}$$

$$R^2_{LNEAT} \quad LNEAT = \alpha_0 + \beta_2 LNTA_{it} + \beta_3 LNWC_{it} + \beta_4 LNOA_{it} + \beta_5 ROE_{it} + e_{it}$$

$$j = R^2_{ROE}, R^2_{LNTA}, R^2_{LNWC}, R^2_{LNOA}, R^2_{LNEAT}$$

$$Tolerance = 1 - R_j^2 \quad VIF = \frac{1}{Tolerance}$$

The second assumption related to normality is checked by using the Skewness and kurtosis with the help of the following equation:

$$Skewness = \frac{\sum_{i=1}^N (Y_i - \bar{Y})^3}{N s^3}$$

$$Kurtosis = \frac{\sum_{i=1}^N (Y_i - \bar{Y})^4}{N s^4}$$

### Findings

This section explains the finding that includes the assumption of regression along with robust standard error estimator. The assumption regarding the multicollinearity is examined by the variance inflation factor (VIF), and the findings uncovered that no issue with the multicollinearity assumption of the pooled regression. The values of VIF are lower than five that means variables are not highly correlated and fulfilled the assumption of multicollinearity. Table 1 as under exposed the correlation matrix of the article.

**Table 1: Variance inflation factor**

	VIF	1/VIF
LNTA	1.579	.633
LNWC	1.241	.806
LNOA	1.217	.822
LNEAT	1.169	.855
Mean VIF	1.26	.

The normality assumption related to the regression analysis is verified by executing the Skewness and Kurtosis, and the figures showed that data have abnormality problem because the values of probabilities are less than 0.05 that reject the null hypothesis related to data usually has distributed. The issue of normality does not affect the results if the data is large means more than 100 observation, and in this study, data has 180 observation; thus, abnormality does not affect the results.

**Table 2: Skewness and Kurtosis test**

Variable	Orbs	Pr(Skewness)	Pr(Kurtosis)	adj_chi2(2)	Prob>chi2
LNTA	180	0.321	0.033	5.124	0.042
LNWC	180	0.210	0.000	27.612	0.000
LNOA	180	0.000	0.003	26.321	0.001
LNEAT	180	0.000	0.000	64.420	0.002
ROE	180	0.001	0.000	61.321	0.000

The assumptions of autocorrelation along with homoscedasticity are checked by executing the Wooldridge, and Breusch-Pagan test and output exposed that data have heteroscedasticity as well as autocorrelation problem, and their effects are controlled by using the robust standard error estimator.

The robust standard error estimators show that positive nexus among the performance management (ROA) with the output of accounting information system such as total assets (LNTA), and working capital (LNWC), operating assets (LNOA), and earnings after tax (LNEAT), because the positive sign is associated with the beta and t-statistics, are larger than 1.64 while probability values are less than 0.05 while the no zero exist among the upper and lower limits and accept H1, H2 H3 and H4. Table 3 as under exposed the robust standard error estimator.

**Table 3: Regression analysis (robust standard error)**

ROE	Coef.	S.E.	t-values	P>t	L.L.	U.L.
LNTA	2.037	0.528	3.860	0.000	0.754	1.320
LNWC	0.438	0.231	1.901	0.004	0.647	0.372
LNOA	0.851	0.210	4.052	0.001	0.490	1.413
LNEAT	0.768	0.217	3.539	0.002	0.844	0.109
_cons	1.909	0.922	2.070	0.039	0.340	4.159

Similarly generalized method of movement (GMM) approach has been used by the study and results show that positive nexus among the performance management with the output of accounting information system such as total assets, and working capital, operating assets, and earnings after tax, because the positive sign is associated with the beta and t-statistics, are larger than 1.64 while probability values are less than 0.05 while the no zero lies among the upper and lower limits and accept H1, H2 H3 and H4. Table 4 as under exposed the GMM estimator.

**Table 4: Regression analysis (GMM Approach)**

ROE	Beta	S.D,	t-values	p-values	L.L.	U.L.
LNTA	2.057	0.428	4.801	0.000	0.659	1.520
LNWC	0.448	0.122	3.672	0.002	0.574	0.685
LNOA	0.921	0.321	2.869	0.004	0.524	1.565
LNEAT	0.685	0.154	4.448	0.001	0.965	1.954
_cons	1.854	0.854	2.171	0.025	0.541	4.356

### Discussions

The findings show that positive association among the LNTA and ROE, LNWC and ROE, LNOA and ROE, and LNEAT and ROE and accept H1, H2, H3 and H4. These findings are the same as the output of the Ali et al. (2016) who also found a positive link among the AIS and performance management of the organization. Moreover, the results of the present study are also the same as the results of the Ahmad and Al-Shbiel (2019) who also examined the positive association among the performance management and AIS of the organization. These outputs are also matched with the output of Napitupulu (2018) who also found that the effective organizational culture is necessary for better performance management in the presence of AIS in the organization. Furthermore, these results are also same as the results of Ameen, Ahmed, and Abd Hafez (2018) who also found that organizational culture plays a supportive role in the attaining the high-performance management with the help of AIS. These findings are matched with the output of Bigosińska (2015) who also found the innovation and AIS could enhance the performance management. A study by Paiva and Carvalho (2018) who also expose that accounting information has ability to increase the performance management of the organization and these findings are same as the findings of the present study. These findings are suitable for upcoming studies who want to investigate this area in future. These findings provide the guidelines to the policymakers that they should focus on the system of accounting information that enhance organizational performance. This study is helpful for the upcoming studies while investigating this area along with the petroleum industry that they should get help who can improve the performance of the management would increase.

## Conclusion

This study concluded that the petroleum industry of Iraq implemented the effective AIS in the organization that is the reason for the high performance of the management in the organization. In addition, the organizational culture in the petroleum industry of Iraq is very effective and supportive that enhance the impact of AIS on the performance management of the organization. This study recommended that the organizations should follow the AIS that enhance the performance management along with the focus on the organizational culture that should be effective and supportive to improve the AIS in the organization and enhance the firm performance. This study recommended to the management that they should provide their focus on the accounting information system implementation for the better performance of the organization. This study has few limitations that would be the future directions for further studies such as this study takes only three-factor of AIS and ignore other factor and suggested that future study should incorporate this aspect in their study. Moreover, the findings are generalized only on the petroleum sector of Iraq due to the narrow scope and suggested that future studies should expand their scope of the study by adding more sector and countries in their analysis. In addition, this study executed only two techniques such as Robust Standard Error and GMM and recommended that future studies should execute other techniques of data analysis.

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### WPLYW SYSTEMU INFORMACYJNEGO RACHUNKOWOŚCI NA ZARZĄDZANIE WYNIKAMI

**Streszczenie:** Obecnie zapotrzebowanie na system informacji księgowej rośnie ze względu na jego duży wpływ na wyniki organizacji i rozwijający się obszar do zbadania. Zatem niniejszy artykuł ma na celu zbadanie roli systemu informacji rachunkowej w zarządzaniu wydajnością przemysłu naftowego w Iraku. Wiodący wkład przemysłu naftowego w produkt krajowy brutto (PKB) kraju i szerokie wykorzystanie informacji księgowych zwiększyło potrzebę zbadania tego wschodzącego obszaru. Dane zostały zebrane ze sprawozdań finansowych dziesięciu spółek naftowych w Iraku, które są najbardziej znaczącym źródłem PKB w latach 2001-2018, a do analizy wykorzystano STATA. Wyniki pokazują, że system rachunkowości informacyjnej jest pozytywnie powiązany z wynikami kierownictwa. Ustalenia te dostarczają decydom wytycznych, jak powinni się skupić na systemie informacji księgowych, który poprawia wydajność organizacji.

**Słowa kluczowe:** system informacji księgowej, zarządzanie wynikami, przemysł naftowy

### 会计信息系统对绩效管理的影响

**摘要:**当前, 由于会计信息系统对组织绩效和新兴领域的影响较大, 因此对会计信息系统的的需求正在增加。因此, 本文旨在探讨会计信息系统在伊拉克石油行业绩效管理中的作用。石油工业在该国国内生产总值(GDP)中的领先贡献以及对会计信息的广泛使用增加了对该新兴地区进行调查的需要。数据是从伊拉克十家石油公司的财务报表中收集的, 这些公司是2001年至2018年GDP贡献最大的国家, 并且使用了STATA进行分析。结果表明, 信息会计系统与管理绩效具有正相关关系。这些发现为政策制定者提供了指导方针, 使他们应该专注于增强组织绩效的会计信息系统。

**关键词:**会计信息系统绩效管理石油工业