

Article

The Impact of Network Innovation on Enhancing the Quality of Accounting Performance: An analytical study of the opinions of a sample of employees of Al-Rafidain Bank in Baghdad Governorate

Ali Ibrahim Ahmed¹

University of Samarra, College of Applied Sciences,

Email: ali.ibrahem@uosamarra.edu.iq

Abstract: The current research aims to demonstrate the impact of network innovation on enhancing the quality of accounting performance. The study's problem was represented by a set of questions that sought to clarify the conceptual frameworks of the research variables, as well as to identify the level of interest in these variables in the field. To achieve the study's objectives, two key suggestions were voiced, from which some sub-hypotheses pronged out, marking to portion the level of relationship and impact and analyses the fauna of the connection amongst the study variables. The Rafidain Bank in Baghdad Governorate was chosen as the field for applying the study and testing its hypotheses. The questionnaire was used as the main tool for collecting data related to the field aspect, with a sample size of 128 employees at the Rafidain Bank in Baghdad Governorate. The research reached a set of results, the most notable of which was the existence of a positive relationship between network innovation and the level of accounting performance quality. The use of modern technologies and digital networks contributes to enhancing the efficiency of accounting operations within banks and improving their performance quality.

Keywords: Network Innovation, Quality of Accounting Performance, Rafidain Bank.



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1. Introduction

The contemporary world is witnessing rapid developments in the field of information and communication technology, which have directly impacted the nature of work in financial and banking institutions. These institutions have increasingly relied on modern technologies and electronic networks to manage their operations and execute various processes (Sun et al., 2025). In light of these developments, the concept of networked innovation has emerged as one of the modern methods that contribute to enhancing institutional performance by promoting the exchange of information and expertise and effectively utilising digital systems, which helps improve performance efficiency and the quality of services provided [1]. Accounting performance is considered one of the most important aspects affected by technological developments within banking institutions, due to its vital role in providing accurate and reliable financial information that management relies on for decision-making [2]. From here, the importance of network innovation in

improving the quality of accounting performance emerges by accelerating the completion of accounting operations, reducing errors, enhancing internal control, as well as improving the accuracy of financial reports and the efficiency of accounting personnel [3]. This study was conducted to examine the impact of network innovation on enhancing the quality of accounting performance, through an analytical study of the opinions of a sample of employees from the Rafidain Bank in Baghdad Governorate. The aim is to recognize the countryside of the connection between network innovation and the quality of accounting performance, and the extent to which modern technologies and networks contribute to the development of accounting work within the Iraqi banking sector.

2. Materials and Methods

First: Research Problem

The research problem lies in the fact that banking institutions are currently facing increasing challenges due to rapid technological developments and the widespread use of electronic networks in various administrative and financial activities. This necessitates these institutions adopting modern methods that contribute to the development of accounting performance and the improvement of financial information quality [4].

Despite the significant expansion witnessed in the local and global environment in the field of network innovation, there is a noticeable deficiency in the performance of accountants working in economic units. This deficiency is manifested in delays in completing accounting transactions, delays in preparing financial statements and reports, as well as errors and other issues that negatively impact accounting performance. Therefore, there is a need to address and confront these problems through the adoption of continuous accounting education and demonstrating its role in solving these issues. Despite the importance of network innovation in supporting accounting work by speeding up operations, exchanging information, and reducing errors, the level of benefit derived from it within some banking institutions remains unclear, which may affect the efficiency and quality of accounting performance [5]. From here, the need arose to study the impact of network innovation in enhancing the quality of accounting performance within the Rafidain Bank in Baghdad Governorate, to understand the extent of the bank's interest in applying modern technologies and networks, and how this reflects on the quality of accounting performance of its employees. Based on this, the research problem can be formulated through the following questions:

1. What is the level of network innovation at Rafidain Bank?
2. What is the level of accounting performance quality among the bank's employees?
3. Is there a statistically significant correlation between network innovation and accounting performance quality?
4. To what extent does network innovation contribute to enhancing the quality of accounting performance within the bank?

Second: The Importance of the Research

The importance of this research stems from the following:

1. Demonstrating the role of network innovation in enhancing the quality of accounting performance among accounting staff by developing and improving their accounting knowledge and skills, enabling them to perform their required accounting tasks with high quality.
2. Enriching libraries with research that addresses a widespread problem in Iraqi economic units, namely the shortcomings in the quality of accounting performance among accounting staff. The results of this research can be relied upon to demonstrate the role of network innovation in addressing these shortcomings.

Third: Research Objectives

This research aims to achieve the following objectives:

1. To identify the current state of online innovation at Rafidain Bank from the perspective of the

bank's accounting staff.

2. To define online innovation and highlight its key areas in improving and enhancing accounting knowledge and skills, which positively impacts accounting performance.
3. To demonstrate the impact of online innovation on instilling the ethical values and principles associated with the accounting profession.
4. To identify the current state of technological advancements and technologies used and implemented in the field of accounting and their impact on the quality of accounting performance.

Fourth: Hypothetical Framework and Hypothesis Development

To achieve the research objectives, the following hypotheses were formulated:

First Hypothesis: There is a statistically significant correlation between network innovation and the quality of accounting performance.

Second Hypothesis: There is a statistically significant impact of network innovation on the quality of accounting performance.

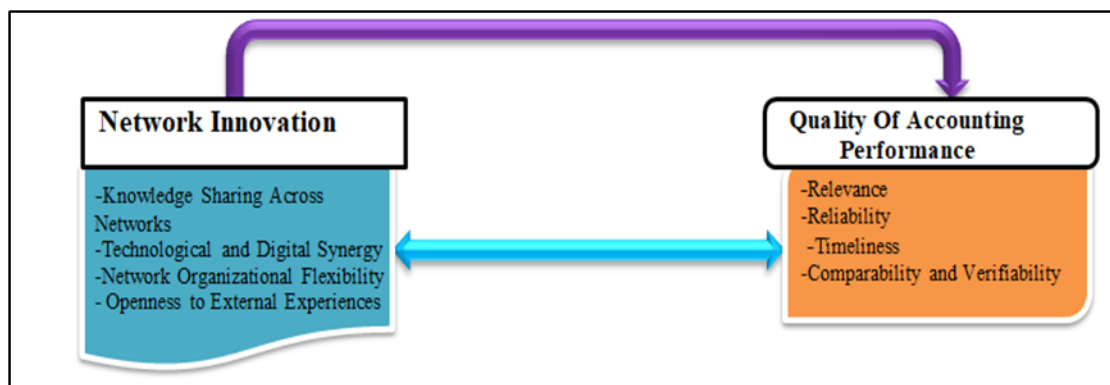


Figure 1. Hypothetical diagram.

First: The Concept of Networked Innovation

Innovation is a process of generating ideas and creating new services and products to achieve social benefits, such as entrepreneurship and economic benefits through diversification and economic growth as powerful tools for the sustainability of the smart economy [6], creating job opportunities and new technological sectors, and enhancing technology transfer. This leads to the long-term sustainability of the innovation and entrepreneurship mindset [7]. Networked innovation in the accounting field is one of the modern concepts that emerged as a result of technological advancement and the increasing reliance on information and communication networks in business management [8]. Where institutions have come to rely on electronic systems and digital networks to execute accounting operations and exchange financial data quickly and accurately [9], contributing to the development of accounting performance and the improvement of financial information quality [10]. Network innovation relies on employing modern technologies, such as the internet, cloud systems, and electronic accounting software, to connect different departments within the organization and facilitate collaboration between accountants and other departments [11]. This type of innovation also helps accelerate the preparation of financial reports, reduce errors resulting from manual work, enhance internal control, and provide management with the necessary information to make appropriate decisions in a timely manner [12]. Therefore, networked innovation has become an important element in developing accounting work and enhancing the efficiency of institutions in the modern business environment [13].

Secondly: The Importance of Networked Innovation

The importance of networked innovation lies in being a modern means that contributes to the

development of work and the improvement of performance within institutions, by relying on communication networks and digital technologies in the exchange of information and ideas [1]. It helps to enhance collaboration between individuals and different departments, and allows for quick access to data and its exchange, leading to increased efficiency and reduced time and effort in completing tasks [14]. Network innovation also contributes to supporting the decision-making process by providing accurate and up-to-date information continuously [15], in addition to its role in encouraging innovation and developing new solutions to various problems [16]. In the accounting field specifically, network innovation helps improve the quality of financial reports, strengthen internal controls, and reduce accounting errors, which positively reflects on the institution's performance and its ability to compete and develop in the modern business environment [17].

Third: The Concept of Accounting Performance Quality

Quality generally refers to the state of something that possesses a set of inherent characteristics that continuously meet the ever-changing requirements of the institution's customers and other stakeholders [18]. In accounting, quality pertains to the subject of accounting measurement, which is achieved through the accounting procedures and systems specific to the economic unit. This can be applied through accounting training programs and the reclassification of various accounting information used and published by the economic unit [2]. Performance, on the other hand, is the extent to which objectives are achieved according to a specific activity over a certain period, using certain means, and it can be at any level and within any institution or entity. Whether the activity is carried out by a machine or an individual, the judgement on that machine or individual is based on the degree and accuracy of the performance accomplished [19]. Indicated that performance is a function in the performance evaluation process, and therefore companies strive to measure and evaluate their performance based on the principle "what cannot be measured cannot be managed" [20].

While defined performance evaluation, or what some call competency evaluation, as the process by which the performance of employees is measured and evaluated according to the tasks and duties of the job in light of the individual's actual achievements [21], behaviour, and performance, and their readiness to improve and develop the achievements they provide, which helps in identifying the weaknesses and strengths in their performance and the level of achievement they provide in order to address the weaknesses and reinforce the strengths in their performance [22]. The quality of accounting performance is defined as the means by which management can reasonably ensure that the accounting departments, in providing accounting services and fulfilling their duties and tasks, have done so in accordance with local and international accounting standards and rules, as well as the regulations and laws governing the activity. Additionally, it ensures that financial reports are prepared in a timely manner and that accounting information is relevant and reliable [23].

Fourth: Standards for Evaluating the Quality of Accounting Performance

The process of evaluating the quality of accounting performance refers to the fundamental activities used to verify that a professional accountant demonstrates the required professional competence. This allows for determining the effectiveness of the ongoing professional education and development process [24]. The evaluation is also used to gather evidence of the accountant's required professional competence, in addition to providing valuable information that can be used to improve the quality of continuing accounting education programs. The process of evaluating the quality of accounting performance is achieved by measuring professional competence, which includes technical skills, professional skills, ethics, and the required professional attitudes [25]. Furthermore, the performance evaluation process requires standards or a benchmark against which accountants' performance can be compared as a basis for judging the quality of accounting performance [26]. A standard refers to the desired or aspired-to level of performance. These standards must be predefined and agreed upon to serve as a basis for comparison with actual performance [27]. The first condition for improving and achieving excellence in unit performance is developing and

implementing a system to assess performance, criteria should be established based on a thorough study and understanding of the requirements of each task. There are two types of performance evaluation criteria: quality criteria and performance rate criteria [3].

Here, the role of innovation emerges in trying to achieve all standards by using scientific and technical knowledge in production. Innovation that achieves a product of higher quality and value than the previous product while maintaining the same costs [28] leads directly to an increase in the financial accounting performance of companies (increased sales). Thus, continuous renewal and improvement of products must ensure the safety of consumption. Technological innovation also helps to stimulate consumption. An example of this is the standardization of measurements, which contributes positively to solving problems resulting from the multiplicity of product sources and specifications [29]. This is done by relying on integrated systems of global standard specifications that depend on defining the characteristics, dimensions, quality criteria, methods of operation and performance, and then expanding the scope of services provided [30].

3. Results and Discussion

The Practical Aspect

First: Description, Stability, and Credibility of the Research Variables

This paragraph aims to code the research variables to inform the reader about the most important variables addressed and to define the dimensions and sections specific to each of these variables (network innovation and accounting performance quality), as well as to measure the reliability level of the measurement tool towards the research sample through the Cronbach's alpha test for the research dimensions and variables. Accordingly, the research results showed that the reliability coefficient of the network innovation measurement tool was (0.945) with a validity coefficient of (0.922), while the reliability coefficient of the accounting performance quality was (0.941) with a validity coefficient of (0.914). This demonstrates the consistency and coherence of the study variables in their dimensions, as well as the credibility of the questionnaire tool towards the targeted sample.

Table 1. Description and reliability of research variables.

Variables	Dimensions	NO.	Code		Reliability		Validity	
Network innovation	Knowledge sharing across networks	5	NEC	KSAN	0.945	0.888	0.922	0.947
	Technical and digital integration	4		TDI		0.837		0.960
	Network-based organizational flexibility	5		NBOF		0.860		0.926
	Openness to external expertise	5		OEE		0.837		0.960
Quality of accounting performance	Relevance	5	QAP	RE	0.941	0.776	0.914	0.872
	Reliability	3		REL		0.738		0.862
	Timeliness	5		TIL		0.684		0.853
	Comparability and verifiability	3		CAV		0.737		0.861

Secondly: Description of the research variables

A- Description of the network innovation variable

Table (2) shows the graphic numbers for the foremost variable of network innovation, where

the unkind was (3.715), while the standard deviation recorded a value of (0.701), and the coefficient of variation was (9.41%). The accomplished relative prominence reached (74%), signifying that this capricious has skilled a high level of consequence affording to the rejoinders of the illustration members. These outcomes reflect a high gradation of arrangement among the gauged sample affiliates apropos the availability of network innovation items in the field.

Table 2. Descriptive statistics for the network innovation variable.

Dimensions	Mean	S.D	C.V	Importance
KSAN	3.811	0.571	14.71	76%
TDI	3.625	0.591	11.79	73%
NBOF	3.684	0.727	17.21	74%
OEE	3.741	0.664	10.39	75%
NEC	3.715	0.701	9.41	74%

B- Description of the variable of accounting performance quality

Table (3) shows the descriptive statistics for the main variable of accounting performance quality, where its mean was (3.365), while the standard deviation recorded a value of (0.810), and the coefficient of variation was (10.72%). The accomplished relative standing reached (67%), signifying that this capricious has conquered a high level of consequence bestowing to the rejoinders of the sample adherents. These outcomes signpost a high gradation of promise between the surveyed illustration adherents regarding the readiness of bookkeeping performance eminence items in the field.

Table 3. Descriptive statistics for the accounting performance quality variable.

Dimensions	Mean	S.D	C.V	Importance
RE	3.431	0.723	11.57	69%
REL	3.652	0.646	11.45	73%
TIL	3.211	0.534	13.60	64%
CAV	3.164	0.762	11.72	63%
QAP	3.365	0.810	10.72	67%

Thirdly: Testing the research hypotheses

The first hypothesis: "The first hypothesis: There is a statistically significant correlation between network innovation and the quality of accounting performance.

The researcher relied on the simple correlation coefficient (Pearson) to test the main hypothesis related to the extent of the correlation between the independent variable represented by network innovation and the dependent variable represented by the quality of accounting performance." Table (4) presents the values of the unpretentious relationship numbers (Pearson) between the study variables, in accumulation to the geometric consequence value (Sig.). Which are used to define the connotation of the correlation quantity. The symbol (**) indicates that the relationship quantity is substantial at the 0.01 level with a assurance level of 99%, while the character (*) signposts its worth at the 0.05 level with a self-confidence level of 95%.

Table 4. Correlation coefficients between network innovation and accounting performance quality.

Variables	KSAN	TDI	NBOF	OEE	NEC
Pearson Correlation	.724**	.735**	.691**	.672**	.701**
QAP Sig. (2tailed)	.000	.000	.000	.000	.000
n	128	128	128	128	128

The results of Table (4) indicate a significant positive correlation between the variable of network innovation and the quality of accounting performance, with a correlation coefficient of (0.701**). This indicates a strong direct relationship between the two variables at a significance level of (0.01) and a confidence level of (99%). This result can be interpreted as the employees of Rafidain Bank's focus on applying the dimensions of network innovation and benefiting from them in the field, particularly in terms of technical and digital integration, contributing to achieving service performance goals more efficiently, which positively reflects on enhancing the quality of accounting performance within the bank under study.

The second hypothesis: There is a significant impact relationship of network innovation on the quality of accounting performance.

The Structural Equation Modelling (SEM) technique is considered one of the modern and effective statistical methods for representing the relationships and direct and indirect effects of latent variables on the measured factors within the hypothetical model. This technique differs from traditional regression analysis in its ability to incorporate measurement errors within statistical analyses. Ignoring these errors may lead to biased estimates of relationships between variables, negatively affecting the accuracy of the results and complicating the problem instead of addressing it (Sardeshmukh & Vandenberg, 2017:1-3). Therefore, structural equation modelling is considered an advanced technique used to determine the level of impact and relationships between variables, and it will be adopted in this study to test the main and sub-hypotheses of the impact.

Table 5. Impact relationship of network innovation on the quality of accounting performance.

Paths	Standardized regression weights	Non-standard estimation	standard error	C.R	Significant ratio
NEC ---> QAP	.602	.654	.056	11.501	***

It is evident that there is a significant positive impact of the network innovation variable on the quality of accounting performance, as we observe that the model fit indicators were within their designated acceptance criteria, with an (RMR=0.056) value, which is less than its acceptable range of (.080). It is also evident that the value of the standardised impact coefficient has reached (0.602), which means that the variable of network innovation affects the variable of accounting performance quality by (60%) at the level of the employees of Rafidain Bank, the study sample.

4. Conclusion and Recommendations

First: Conclusions

The research results showed a positive relationship between network innovation and the quality of accounting performance. The use of modern technologies and networks contributes to improving the efficiency of accounting processes within banks. It was found that adopting electronic systems and digital networks helps in the speed of completing accounting tasks and reduces the time and effort spent in executing financial operations and preparing reports. On the other hand, the study confirmed that network innovation contributes to reducing accounting errors resulting from traditional procedures, through reliance on modern digital systems in processing financial data. The opinions of employees at Al-Rafidain Bank showed that the use of networks and information technologies enhances the accuracy and reliability of accounting information, which supports management in making appropriate financial decisions. In addition, network innovation contributes to strengthening internal control and improving the monitoring of accounting processes, which helps to increase the level of transparency and efficiency within the banking institution. Developing employee skills and providing the appropriate technological infrastructure are among the most

important factors that contribute to the successful implementation of network innovation and achieving higher quality in accounting performance.

Second: Recommendations

The research findings emphasize the need to enhance the use of modern technologies and electronic networks within Al-Rafidain Bank to contribute to the development of accounting processes and improve the quality of financial and administrative performance. This includes providing continuous training programs for accounting staff to develop their technical skills and increase their ability to use modern systems and networks with high efficiency. It also involves focusing on developing the bank's technological infrastructure by updating electronic accounting systems and providing security and protection for financial information. Furthermore, it is important to encourage a culture of innovation and innovation within the banking work environment and motivate employees to submit ideas and proposals that contribute to developing accounting performance and improving service quality. This also includes strengthening internal control and relying on modern digital systems to monitor accounting operations, which helps reduce errors and achieve a higher level of accuracy and transparency. Finally, future studies should be conducted to examine the impact of network innovation in other administrative and banking fields, with the aim of expanding scientific knowledge and leveraging technological advancements to improve the performance of financial institutions.

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