SemantJournals

American Journal of Business Practice 2997-934X, Vol 3, No. 9, 2026

Article

The Accountant's Role in Developing Financial and Administrative Performance in Economic Units

Gabbar Hassan Sweih[1]

[1]*Ministry of Education, Diwaniyah Education Directorat*

jabbaraljasmy@gmail.com

Abstract: This research aims to study the problem represented by economic challenges within a volatile business environment and the increasing changes related to financial and administrative performance, as well as procedures for improving financial performance amid rising competition between economic units. It also examines the concept of accounting, its objectives, the tasks and responsibilities of the accountant, and the concept of financial and administrative performance. The practical aspect relied on a questionnaire, and the research sample consisted of a group of specialised accountants and auditors holding higher degrees and working in private sector economic units. The researcher reached a set of conclusions, including that the accountant plays a pivotal role in economic units, contributing to the development of financial and administrative performance and reducing problems related to financial and administrative corruption, as they are the cornerstone in monitoring and recording financial transactions and events and applying the unit's financial rules and policies. Among the recommendations is to instruct management in economic units to grant accountants sufficient authority to perform their duties and responsibilities according to approved laws and regulations, as this has an impact on improving the efficiency of resource utilisation, the financial stability of the economic unit, and the achievement of pre-planned objectives.

Keywords: accountant's, financial performance, administrative performance, economic units

1. Introduction

In light of the rapid economic and administrative developments, economic units, whether governmental or private, have become in need of effective accounting systems that contribute to enhancing financial and administrative performance and strengthening their ability to achieve their objectives [1]. The role of the accountant is no longer limited to recording financial transactions and preparing accounting statements and reports; rather, the accountant has become a key partner in the planning process, decision-making, and shaping financial and administrative policies [2]. By providing accurate and reliable information that helps management make the best use of the resources available to the economic unit and improve performance [3]. The accountant plays an important role in preparing budgets, analysing costs, evaluating performance, monitoring the implementation of financial plans, as well as identifying deviations and devising the necessary solutions to address them, which contributes to enhancing transparency, rationalising expenditure, and improving the efficiency of administrative and financial operations [4], [5]. The use of modern accounting technologies and accounting information systems has also become a key factor in providing accurate and timely data, which supports strategic decision-making and enhances the competitiveness of economic units [1], [6].

2. Research Methodology and Previous Studies

The Research Problem

Economic units face numerous challenges in light of the volatile business environment and the increasing changes related to financial and administrative performance, as well as procedures for improving financial performance amid rising competition among economic units [7]. This requires the availability of accurate and reliable financial and administrative data to support management's direction in making sensitive economic decisions. Here, the role of the accountant becomes evident in providing reliable accounting information as a fundamental element in the processes of planning, control and performance evaluation [8]. This brings forth the research problem in the following questions:

1. What is the concept of financial and administrative performance in economic units?.
2. What are the responsibilities and tasks that an accountant must undertake in economic units?.
3. How does an accountant contribute to the development of financial and administrative performance in economic units?.
4. What are the obstacles that limit the accountant's role in improving financial and administrative performance?.

The Importance of research

The importance of the research is highlighted in the following points:

1. To clarify the role of the accountant in developing financial and administrative performance in economic units.
2. To explain the importance of having accounting information for decision-making in economic units.
3. To demonstrate the impact of implementing accounting control procedures on enhancing the efficiency of financial and administrative performance.
4. To provide recommendations to management of units that contribute to maximising the benefit from accounting personnel in economic units.

The Objectives of research

The research aims to achieve a set of objectives as follows:

1. To identify the concept of financial and administrative performance and their importance.
2. To explain the role of the financial and administrative accountant in improving performance in economic units.
3. To enhance the accountant's role in developing financial and administrative performance by providing a set of recommendations that contribute to the performance improvement process.

Research hypotheses

The research relies on the following hypotheses:

1. There is no statistically significant relationship between the role of the accountant and the development of financial and administrative performance in economic units.
2. There is a statistically significant relationship between the role of the accountant and the development of financial and administrative performance in economic units.
3. There is no statistically significant relationship between the quality of accounting information and the development of financial and administrative performance.
4. There is a statistically significant relationship between the quality of accounting information and the improvement of financial and administrative performance.

Research methodology

1. Descriptive analytical approach: Studying the concepts and theories related to the role of management and financial accountants in economic units.
2. Conducting a questionnaire distributed to accountants and administrators to analyse and demonstrate the impact of the role of financial and management accountants in performance

development.

Previous studies

1. Abdulkhaleq, Samah Ahmed.

Study Title: The Role of Accounting Information Technology Systems in Developing Internal Auditor Performance: A Field Study.

The study aimed to identify the impact of accounting information systems on improving and developing the performance of internal auditors in medium and small units. The study concluded that there is a positive effect of information systems in raising performance efficiency, improving the quality of accounting information used in decision-making, and enhancing internal control procedures to prevent financial errors [1].

2. Al-Awad et al.

Study Title: The Role of the Forensic Accountant in Reducing Financial and Administrative Corruption within Government Units.

The study aimed to clarify the role of the forensic accountant in combating financial and administrative corruption in government units and to identify the mechanisms used to prevent corruption within these units. One of the key findings of the study is that the forensic accountant contributes to detecting financial and administrative violations, and that the implementation of internal control systems leads to improved transparency and accountability, as well as supporting the quality of administrative and financial decisions [6].

3. Rammal, Alkhaleefah & Zaiter

Study Title: The impact of digital transformation on financial reporting and financial performance in the public sector: A field study at the General Customs Authority in Iraq.

The study aimed to demonstrate the impact of digital transformation on financial reporting and financial performance and concluded that digital transformation improves the quality of financial reports and has a positive effect on financial performance as well as on faster and more accurate decision-making processes [3].

Theoretical Aspect

The Concept and Objectives of Accounting:

1. The Concept and Definition of Financial Accounting:

Accounting is a system that provides managers with information that enables them to understand the past and assess the current situation of the economic unit, helping management to recognize hidden events during daily activities and to establish a clear vision for the future [9].

Accounting is defined as the process of collecting financial data in order to identify, measure, classify, summarise and communicate financial transactions to its users for the purpose of preparing financial reports and making economic and managerial decisions [2].

Accounting is defined as a service activity whose main function is to collect, analyse, record, summarise and interpret financial and operational data and present it to the management of economic units, assessing the relevance and usefulness of this data for its users, including the management of the unit, creditors, and other interested parties, in order to make economic decisions and to optimise the use of the unit's available resources [8].

2. The Objectives of Financial Accounting:

There are several objectives of accounting, and there are two main objectives as noted by [7], which are as follows:

a. Objectives at the level of the economic unit:

These objectives can be defined as follows:

- Measuring the results of the economic unit's operations over a specific period and determining profit or loss.
- Presenting the financial position through providing financial information about the assets owned by the economic unit and the liabilities incurred over a specific period.

• Displaying financial information relating to cash flows and the economic unit's ability to meet its obligations and pay the rights of others.
• Providing financial information that aids management in financial analysis and determining the economic unit's ability to generate revenue in the future.
• Providing financial information that helps the management of the economic unit for control purposes and decision-making.

b.Goals at the national level include the following:

• Measuring national income by assessing the country's economic activity and analysing the sources of income and its distribution in order to monitor the standard of living of the members of society and guide planners to achieve societal objectives.
• Determining the available productive capacity of the country within the national economy, enabling economic planners to develop balanced plans based on the data provided by accountants regarding this capacity.

The accountant's duties and responsibilities

The accountant plays a fundamental role and carries out a range of tasks and responsibilities within economic units. According to [4], [10], the tasks and responsibilities of the accountant are as follows:

1. Recording financial transactions in accounting books according to documents that support financial transactions and events, classifying and categorising financial transactions, and preparing accounting entries.
2. Preparing financial statements and reports: the accountant's task is to prepare financial statements and periodic accounting reports, which involves collecting, organising, analysing financial data, and presenting it in statements and reports that reflect the financial position and results of operations of the economic unit.
3. Preparing estimated budgets: the accountant participates in preparing budgets and contributes to financial and administrative planning, optimising the use of available resources through collecting financial data, forecasting future needs of the economic unit, monitoring budget implementation, and analysing deviations between actual and planned results.
4. Monitoring revenues and expenditures: The accountant monitors expenditures to ensure their accuracy and conformity with supporting documents, thereby ensuring that resources are spent according to pre-prepared budgets and the financial policies of the economic unit. This helps rationalise consumption, prevent waste, and enhance internal control and transparency.
5. Ensuring compliance with regulations and laws: Adherence to accounting standards, compliance with tax and financial laws, and monitoring amendments and legislation contribute to protecting the economic unit from legal and financial risks, as well as enhancing transparency and accountability and ensuring the credibility of financial information for management and regulatory authorities.

The concept of financial performance, its importance, and objectives:

a. The concept of financial performance:

The concept of financial performance is a measure of the success or failure of an economic unit in achieving its objectives through the use of its assets, generating profits, and managing its revenues and expenditures according to specific standards set by the unit's management in accordance with the requirements of its work and nature. It is also expressed that financial performance represents the outcomes that reflect the economic unit's ability to manage its financial resources and its capability to achieve its long-term objectives [11], [12].

b. The importance of financial performance:

Financial performance receives significant attention from many academics, researchers, and specialised writers in the fields of economics, accounting, and management due to its profound impact on the continuity of economic units and the ability of unit management to achieve the unit's set objectives. Additionally, the importance of an economic unit's financial performance can be determined to assess the efficiency of its management and measure its performance level, providing sufficient information about the strengths and weaknesses in the management of the economic unit.

Shareholders believe that the unit's performance must lead to profit generation by maximising revenues and reducing costs. According to the requirements of perfect competition under economic theories, profit maximisation is effectively equivalent to cost reduction in practice, although other factors, such as changes in organisational structure, can also influence the achievement of the desired performance. Financial performance is considered one of the tools for addressing problems, closing gaps and finding solutions to the obstacles facing economic units, as financial indicators are a means of detecting and identifying the financial difficulties facing economic units [5], [13].

c. The Objectives of Financial performance:

The overall objective of financial performance is to assess the performance of the economic unit and the extent to which the unit succeeds in achieving its goals. Users of information with a shared financial interest in the unit can define performance objectives as follows: achieving profitability, improving [14].

See several (Faraj & Mohamed,2024: 63) objectives for financial performance, which are as follows:

1. To evaluate the performance of economic units and determine the level of achievement of the unit, comparing it with the pre-planned objectives.
2. To identify weaknesses in the economic unit's activity, conduct a comprehensive analysis, determine their causes, and prepare and implement required solutions.
3. To reveal the efficiency of the economic unit's management in using available resources wisely to achieve the highest possible return at lower costs and with better quality.
4. Financial performance provides financial data that can be utilised in making sound financial and managerial decisions.

The Concept of Administrative Performance and its Indicators

a. The Concept of Administrative Performance

Management accounting emerged and contemporary scientific efforts have focused on the need for economic units to adopt administrative methods that achieve the objectives of the economic units effectively, as scientific efforts have shown that management accounting is a set of methods that assist management in formulating decisions and selecting the best alternative among the available options to reach the objectives that the economic unit seeks to achieve.

Management accounting is defined as a set of methods relied upon by the senior management of an economic unit in determining the unit's strategy to achieve the set objectives.

Management accounting can be defined as a set of methods, tools, and processes that ensure the provision of financial and non-financial information needed by managers and employees to manage the unit in the decision-making process and to monitor the financial performance of the economic unit [8], [15].

b. The Indicators of Administrative Performance

Administrative performance indicators are defined as a set of criteria used to measure the success of an economic unit's management in achieving objectives efficiently and effectively by evaluating the use of available resources, quality of outcomes, adherence to plans, and the management's ability to adapt to changes. Some of the most important administrative performance criteria are as follows:

1. **Managerial Efficiency**: Managerial efficiency is the ability of an economic unit's management to utilise human, financial and material resources in the best possible way, reduce waste and costs, and achieve the unit's planned objectives with higher quality, lower cost and maximum productivity [16].
2. **Managerial Effectiveness**: It is the ability of an economic unit's management to achieve pre-determined objectives regardless of the amount of resources used in the production processes [17].
3. **Productivity**: It is a measure of how efficiently the available resources of an economic unit, such as time, effort and money, are used to transform inputs into outputs of value, which may be goods or services, meaning productive processes completed with high quality and minimal use of the unit's available resources [18].
4. **Punctuality**: The criterion of punctuality is considered one of the most important performance indicators as it is used to measure the extent to which the management of an economic unit or its

employees adhere to the schedules set for completing administrative work. Compliance with this criterion contributes to improving administrative performance efficiency, reducing delays, increasing productivity, and achieving objectives [19].

5. **Customer satisfaction**: This criterion measures the success of the economic unit in providing products or services that meet customer needs and expectations. It is also used to evaluate the quality of performance and administrative processes and is considered one of the most important administrative performance indicators [20].

The Accountant's Role in Financial Planning

Financial planning is considered one of the important functions in economic units as it helps the unit's management to identify the actual long-term and short-term financial needs, in order to prepare estimated cash budgets as well as general budgets and predict future expenditures. Thus, the financial planning process enables the unit's management to set clear financial objectives for the unit and take the necessary measures to achieve the previously planned objectives [21].

Financial planning is defined as the optimal utilisation of the resources available to an economic unit, using the necessary methods and tools to achieve the goals previously planned by the unit's management. The accountant plays a pivotal role in the financial planning process through the preparation and analysis of financial data, determining future estimates of revenues and expenses, preparing budgets, providing the information necessary for decision-making, analysing financial risks, and monitoring the implementation of financial plans, all of which contribute to achieving the objectives of the economic unit and enhancing resource utilisation efficiency. Among the most important roles of the accountant are preparing planned budgets, forecasting future financial outcomes, analysing financial data and statements, providing information required by management to make decisions, analysing variances between planned and actual results, assessing financial risks, and proposing suitable solutions to contribute to rationalising resource use and improving financial performance [4], [22].

The Accountant's Role in Financial Control

The role of the accountant in financial control is one of the fundamental roles in economic units as it contributes to protecting the assets of economic units, ensuring the proper use of the unit's available resources, detecting errors and deviations, and improving financial performance efficiency. believe that [4], [5]. the accountant's role in financial control is reflected in the following [4], [5]:

a. Ensuring compliance with financial policies and procedures: Ensuring the implementation of necessary financial policies and procedures through reviewing and monitoring financial operations and verifying their execution in accordance with applicable laws, regulations, and instructions.

b. Protecting the assets of the economic entity: Implementing an approved internal control system contributes to safeguarding the entity's funds and prevents embezzlement, manipulation, and misuse of resources.

c. Examining the accuracy of accounting records: The accountant examines the accounting records and verifies the accuracy of accounting entries and supporting documents to ensure the accuracy, truthfulness, and fairness of financial reports and that the financial statements reflect the true state of the economic entity.

d. Error and fraud detection: The process of analysing financial data and continuously reviewing financial operations within the unit contributes to detecting errors and manipulation and taking the necessary actions to address any errors or deviations found.

e. Preparation of oversight reports: The process of preparing oversight reports helps in understanding the financial position of the unit following inspection and review results and providing recommendations to management to improve financial and supervisory performance.

f. Enhancing the efficiency of the internal control system: The process involves assessing the effectiveness of control procedures and suggestions that contribute to their development in line with the planned objectives of the economic unit.

The Accountant's Role in Administrative Decision-Making

The accountant plays a fundamental role in administrative decision-making by providing accurate and relevant financial and accounting information in a timely manner, which helps management choose the most efficient alternatives and achieve the objectives of the economic unit. According to [4], [8], the role of the accountant in decision-making is as follows:

a. Providing accurate financial information that assists management in making important decisions related to financing, operations, and investment.

b. Preparing budget estimates that aid in financial planning, determining the future needs of the economic unit, and monitoring the implementation of plans.

c. Analysing costs and revenues, as the analysis process helps evaluate different available alternatives and select the best option that achieves the highest possible benefit at the lowest cost.

d. Measuring financial and administrative performance, as the preparation of periodic reports and analysis of performance indicators helps the management of the economic unit assess the unit's results and take appropriate actions that lead to correcting the financial course of the unit.

e. Evaluating projects and available investment opportunities for the economic unit using financial analysis methods such as Net Present Value (NPV) and Internal Rate of Return (IRR) to support sound investment decision-making.

The role of accounting information systems in improving performance

Accounting information systems are defined as a set of integrated procedures involving human resources and modern information technology that contribute to the process of collecting financial data, processing it, and converting it into accurate accounting information that aids in managerial and financial decision-making, thereby enhancing financial performance efficiency in the economic unit [23], [24].

Accounting information systems are known as systems that rely on modern information technology to link accounting processes with operational activities, thereby contributing to the provision of high-quality financial information that serves the management of the unit and external stakeholders in evaluating financial performance and making strategic decisions that suit the financial situation of the economic unit [25].

Accounting information systems are characterised by a set of features that help develop financial and managerial performance in the economic unit. According to (Hall,2022:16), the most important features are as follows:

a. Speed and accuracy in data processing: Accounting information systems process financial data highly efficiently, which helps reduce errors and convert them into highly accurate and reliable information, leading to high-quality financial reports.

b. Timely availability of information for management: Accounting information systems provide the accounting information that management needs in a timely manner, helping management make correct financial and administrative decisions.

c. Support for core management functions: Accounting information systems provide the necessary information that serves management and enables it to perform its core functions, including long- and short-term planning and monitoring the activities of different units.

d. Flexibility and scalability: Accounting information systems are characterised by flexibility and the ability to be developed according to technological changes in the work environment.

e. Support for control and performance evaluation: Accounting information systems support the process of performance control and the evaluation of economic activities within the economic unit by providing accurate data that helps detect deviations and address them in a timely manner.

The Practical Aspect

The research methodology relied on a tool for collecting data and information related to the questionnaire. The questionnaire was presented to a number of evaluators and experts in the field for assessment. After receiving the questionnaire and noting observations, the necessary changes were made and it was formulated in its final form to test validity and reliability, recognising the objective aspects of the questionnaire as an important research tool. Based on certain statistical methods and tools for the research variables, the questionnaire and its items were analysed using frequencies, percentages, and arithmetic means of the variables and their items to determine the response level and standard deviation, in order to measure the extent of value dispersion around their arithmetic means.

1. Questionnaire Processing Procedures

The questionnaire processing procedures were determined according to the weights of the Likert scale, as shown in the table below:

Table 1. Likert scale weights

Weight	I completely agree	I agree	Neutral	I disagree	I completely disagree
Scale	5	4	3	2	1

The questionnaire consisted of questions that enabled the researcher to identify the role of the accountant in developing financial and administrative performance in economic units, and included general information such as educational attainment, years of service, and the department in which they work. The following is a review and analysis of the study sample for analytical purposes: The sample consisted of 90 individuals who were given the questionnaire. A total of 76 questionnaires were received and verified, while 8 were not returned and 6 had incomplete responses.

2. Personal Data:

This section includes personal data to identify the nature of the sample population's workforce, as follows:

a. Educational Qualification:

It can be observed from Table (2) that the majority of the sample members hold a bachelor's degree or higher academic qualifications, indicating that the sample members possess educational and practical qualifications enabling them to understand the questions presented in the questionnaire.

Table 2. Study Sample by Academic Qualification

Academic Qualifications	F	%
PhD or equivalent	8	11
Master's degree or equivalent	10	13
Higher Diploma	14	18
Bachelor's degree	36	47
Diploma	8	11
Total	**76**	**100**

b. Years of service: It is noted from Table (3) that 38% of the sample members have job experience in their field for 10-15 years, and 32% have served for 15-20 years, which is evidence that the sample members possess sufficient scientific and practical experience.

Table 3. Study Sample by Number of Years of Service

Years of Service	F	%
Less than 5 years	10	13
5 years – Less than 10 years	7	9
10 years – Less than 15 years	29	38
15 years – Less than 20 years	24	32
More than 20 years	6	8
Total	**76**	**100**

c. **Job Title:** Table (4) shows that most of the sample are accountants and professionals working in production units, in addition to auditors and those at the managerial level, meaning that most of the people interviewed are directly relevant to the research topic.

Table 4. Job Title of Sample Members

Job Title	F	%
Economic Unit Manager	4	5
Head of Accounts	10	13
Financial Controller	13	17
Senior Accountant	17	22
Assistant Accountant	24	32
Internal Auditor	8	11
Total	**76**	**100**

Presentation and analysis of results

Accounting and performance axis

The questions are measured on a scale from 1 to 5, and Table 5 shows the frequency values, percentages, mean and standard deviation for these questions. The following results are evident from this table:

Firstly, financial accounting is the process of collecting financial data in order to identify, measure, classify and communicate financial information to its users for the purpose of preparing financial reports and making economic and managerial decisions.

The research sample agreed that financial accounting is the process of collecting financial data in order to identify, measure, and convey financial information to its users for the purpose of preparing financial reports, with a consensus rate of 81.4% between agreement and full agreement, while the disagreement rate among the research sample on this item was 1.5%, and the mean score for the item was 4.160, with a standard deviation of 0.731.

Secondly, financial accounting measures the national income by assessing the country's economic activity and analysing the sources of income and how it is distributed in order to monitor the living standards of individuals in society.

It appears from the responses obtained by the researcher that 82.2% supported the view that financial accounting measures the national income by assessing the country's economic activity and determining the available productive capacity, through which the economic planner can develop balanced plans, while 1.4% opposed this. The mean score was 4.108 with a standard deviation of 0.628.

Third: Among the accountant's duties and responsibilities are recording financial transactions in the accounting books, preparing financial statements and periodic accounting reports, classifying and analysing them, and presenting them in statements and reports.

This means that the research sample tends to agree by 84.5% that the accountant's tasks involve recording financial transactions in the accounting books according to documents supporting the transactions and financial events, and classifying and organising financial transactions to reflect the financial position and results of the economic unit, with an agreement rate of 3.1%, and this question obtained a mean score of 4.279 and a standard deviation of 0.698.

Fourthly: Financial performance is a measure of the success or failure of the economic unit's management in achieving its objectives according to specific standards set by the unit's management based on its operational requirements and nature.

More than two-thirds of the research sample believe that financial performance is a measure of the success or failure of an economic unit in achieving its objectives through asset utilisation, profit generation, and the management of its revenues and expenditures, with an agreement rate of 85%, disagreement of 4.25%, a mean of 4.296 and a standard deviation of 0.791.

Fifth: Administrative performance indicators are used to measure the success of the management of the economic unit in achieving objectives efficiently and effectively by evaluating the use of available resources and the quality of accomplishment.

It is evident from the responses that the research sample tends towards agreement that administrative performance indicators are a set of criteria used to measure the extent to which an economic unit's management successfully achieves objectives efficiently and effectively through evaluating the use of available resources and quality of accomplishment, with 84.9% agreeing to some extent, 4.5% disagreeing, and an arithmetic mean of 4.190 with a standard deviation of 0.892.

Table 5. represents the frequencies, percentages, arithmetic mean and standard deviation of the answers to the financial accounting and performance questions.

No.	Financial and Performance Accounting	I completely agree	I agree	Neutral	I disagree	I strongly disagree	Mean	Standard deviation
1	Financial accounting is the process of collecting financial data in order to identify, measure, classify and communicate financial information to its users for the purpose of preparing financial reports and making economic and managerial decisions.	27 %36	36 %47	11 % 16	1 %1	-	4.160	0.731
2	Financial accounting measures the national income by assessing the country's economic activity and analysing the sources of income and how it is distributed in order to monitor the living standards of the members of society.	14 %18.42	51 %67.10	10 %13.15	1 %1.31	-	4.108	0.628
3	The accountant's duties and responsibilities include recording financial transactions in the accounting books, preparing financial statements and periodic accounting	28 %36.84	38 %50	7 %9.21	3 %3.95	-	4.279	0.698

	reports, classifying and analysing them, and presenting them in statements and reports.							
4	Financial performance is a measure of how well the management of the economic unit succeeds or fails in achieving its objectives according to specific criteria set by the unit's management based on the requirements of its work and its nature.	21 %27.6	41 %.53.90	10 %13.1	4 %5.3	-	4.296	0.791
5	Administrative performance indicators are used to measure the success of an economic unit's management in achieving objectives efficiently and effectively by evaluating the use of available resources and the quality of output.	30 %39.3	32 %42.1	10 %13.1	3 %3.9	1 %1.6	4.190	0.892

The second axis: the axis of developing financial and administrative performance.

The questions are rated from 1 to 5, and Table 6 illustrates the frequencies, percentages, mean and standard deviation for these questions. The following results are evident from this table:

The accountant plays an important role in preparing and analysing financial data, determining future estimates of revenues and expenditures, providing necessary information, analysing financial risks, and monitoring the implementation of financial plans.

Regarding the accountant's pivotal role in the financial planning process, this involves preparing and analysing financial data, determining future estimates of revenues and expenditures, and preparing budgets. The sample responses were (88.2%) between agree and strongly agree, and there was no disagreement with this question. It received a mean score of (4.041) and a standard deviation of (0.485).

The accountant plays a fundamental role in managerial decision-making, helping the management choose the most efficient alternatives and achieve the objectives of the economic unit.

The responses of the sample individuals showed: The accountant plays a fundamental role in managerial decision-making by providing accurate and relevant financial and accounting information in a timely manner, which helps management choose the most efficient alternatives and achieve the objectives of the economic unit, with 90.5% agreeing or strongly agreeing, while 2.5% disagreed, resulting in a mean of 4.245 and a standard deviation of 0.738.

The accountant contributes to protecting the assets of economic units, ensuring the proper use of available resources, detecting errors and deviations, and improving financial performance efficiency.

The support of the sample members for this opinion reached 84%, indicating that the role of the accountant in financial control is considered a fundamental role in economic units, as it contributes to the protection of assets and ensuring the sound use of available resources. However, a small percentage of the sample (4.6%) opposed this view, with a mean score of 4.176 and a standard deviation of 0.798.

Accounting information systems contribute to processing financial data with high efficiency, which helps reduce the error rate and convert it into highly accurate and reliable information, leading to quality financial reports.

It is evident from the responses of the sample individuals that the percentage of those who agree and strongly agree is 80.5%, indicating that the sample tends towards agreement that accounting information systems process financial data efficiently, which helps reduce the error rate. The percentage of disagreement is 6.2%, with a mean of 3.896 and a standard deviation of 0.768.

Among the characteristics of accounting information systems are flexibility, scalability, and the ability to develop in accordance with technological changes occurring in the work environment.

The view that accounting information systems are characterised by flexibility, scalability, the ability to develop, and the capacity to evaluate various economic activities within the economic unit according to technological changes in the work environment is a perspective adopted by the researcher. The responses of the sample individuals support this view, with 62.4% agreeing or strongly agreeing, 23.4% disagreeing, and a mean score of 4.152 with a standard deviation of 1.188.

Table 6. represents the frequencies, percentages, arithmetic mean, and standard deviation of the answers to the questions on developing financial and administrative performance.

No.	Financial and Performance Accounting	I completely agree	I agree	Neutral	I disagree	I strongly disagree	Mean	Standard deviation
1	The accountant plays an important role in preparing and analysing financial data, determining future revenue and expenditure estimates, providing necessary information, analysing financial risks, and monitoring the implementation of financial plans.	11 %14.5	57 %75	8 %10.5	-	-	4.041	0.485
2	The accountant plays a fundamental role in administrative decision-making, helping management choose the most	31 %40.8	36 %47.4	6 %7.9	3 %3.9	-	4.245	0.738

	efficient alternatives and achieve the objectives of the economic unit.							
3	The accountant contributes to protecting the assets of economic units, ensuring the proper use of available resources, detecting errors and deviations, and improving financial performance efficiency.	34 %44.7	28 %36.8	9 %11.9	5 %6.6		4.176	0.798
4	Accounting information systems contribute to processing financial data efficiently, helping to reduce the error rate and transforming it into highly accurate and reliable information, which leads to high-quality financial reports.	25 %32.9	33 %43.4	11 %14.5	7 %9.2		3.896	0.768
5	One of the features that accounting information systems are distinguished by is flexibility, scalability, and the ability to be developed in accordance with technological changes occurring in the work environment.	15 %19.7	28 %36.9	14 %18.4	11 %14.5	8 %10.5	4.152	1.188

Testing the significance of correlations:

The aim of this test is to determine whether there is a significant or non-significant correlation after extracting the correlation coefficient between the role of the accountant and the improvement of financial and administrative performance in economic units (null hypotheses), and the alternative hypothesis for correlation and regression.

1. The relationship between the role of the accountant in developing financial and administrative performance in economic units.

a. Null hypothesis H0: There is no significant correlation between the role of the accountant in

developing financial and administrative performance in economic units.
b. Alternative hypothesis H1: There is a significant correlation between the role of the accountant in developing financial and administrative performance in economic units.

After calculating the correlation coefficient between the role of the accountant in developing financial and administrative performance in economic units, we obtained the following results, as shown in Table (6):

Table 6. Correlation coefficient between the role of the accountant and the development of financial and administrative performance in economic units

Improving financial and administrative performance	The role of the accountant	Pearson's correlation coefficient
Financial and administrative performance	0.810**	1
Sig. (2-tailed)	0.000	0.000
Total	76	76

The table shows that there is a positive and significant correlation at the 0.01 significance level between the role of the accountant and the development of financial and administrative performance in economic units, leading us to accept the alternative hypothesis that there is a significant correlation between the role of the accountant and the improvement of financial and administrative performance in economic units.
2. The relationship between the quality of accounting information and the improvement of financial and administrative performance.
a. Null hypothesis (H0): There is no statistically significant relationship between the quality of accounting information and the improvement of financial and administrative performance.
b. Alternative hypothesis (H1): There is a statistically significant relationship between the quality of accounting information and the improvement of financial and administrative performance.

Table 7. Correlation coefficient between the quality of accounting information and the improvement of financial and administrative performance

Improving financial and administrative performance	accounting information Quality	Pearson's correlation coefficient
accounting information Quality	0.752**	1
Sig. (2-tailed)	0.000	0.000
Total	76	76

Regression analysis:

Regression analysis is used to determine the extent to which one or more independent variables affect a specific dependent variable, as we can predict the values of the dependent variable if we know the independent variable. The effect of each independent variable on the dependent variable has been studied as follows:
1. Regression analysis of the accountant's role in improving financial and administrative performance.
a. H0: There is no statistically significant correlation between the accountant's role in developing financial and administrative performance in economic units.
b. H1: There is a statistically significant correlation between the accountant's role in developing financial and administrative performance in economic units.

The results regarding the role of the accountant in developing financial and administrative performance were extracted, and the coefficient of the independent variable in the model was found to be 0.7.

c. T-test: It is used to test the null hypothesis through the significance value (sig), which was calculated as (8.91) with a significance level of (0.00), which is less than the significance level (0.01). Therefore, we reject the null hypothesis and accept the alternative hypothesis, and from this we conclude that there is a statistically significant relationship between the role of the accountant and the development of financial and administrative performance in economic units with a confidence level of 90%.

2. Regression analysis of the quality of accounting information in developing financial and administrative performance.

a. H0: There is no significant relationship between the quality of accounting information and the development of financial and administrative performance.

b. H1: There is a significant relationship between the quality of accounting information and the improvement of financial and administrative performance.

The results regarding the quality of accounting information in developing financial and administrative performance were extracted, and we obtained the independent variable parameter in the model, which reached a value of 0.6.

d. The t-test is used to verify the null hypothesis through the significance value (sig). The calculated value was 9.2 and the significance level was 0.00, which is less than the significance level of 0.01. Therefore, we reject the null hypothesis and accept the alternative hypothesis. From this, we conclude that there is a statistically significant relationship between accounting disclosure and determining the taxable base, with a confidence level of 92%.

Table 8. shows a summary of the results obtained on the role of the accountant in developing financial and administrative performance in economic units

Hypotheses Alternative	Variable	Confidence	Regression	Test.T	Sig	Correlation
1	The Role of the Accountant	%90	.7	.918	00.	.810
2	Accounting Information Quality	%92	6.	9,2	.00	.752

Study results

The researcher reached a set of findings through this study, the most important of which are as follows:

1. The accountant plays a pivotal role in economic units, contributing to the development of financial and administrative performance within the units and reducing problems related to financial and administrative corruption, as they are the cornerstone in monitoring and recording financial operations and events and applying the financial rules and policies of the unit.
2. Financial performance contributes to determining the extent of the economic unit's ability and efficiency in using available resources efficiently and provides financial data that serves the management of the economic unit in making financial and administrative decisions.
3. The accountant contributes to the economic unit's compliance with applying financial policies and procedures according to laws, regulations and instructions, and implementing the approved internal control system which safeguards the unit's funds and prevents embezzlement, manipulation, and misuse of resources.
4. The accountant participates in the process of making financial and administrative decisions and preparing budget estimates that assist in planning, measuring financial and administrative performance, analysing costs and revenues, and evaluating investment projects available to the economic unit.
5. Accounting information systems help the management of the economic unit improve financial and administrative performance, as they provide timely information, speedy and accurate data

processing, flexibility, potential for development in line with technological changes, and evaluation of control procedures, thereby supporting the performance of the unit's core functions.

3. Conclusion

Based on the empirical findings and theoretical analysis, this study concludes that accountants play a pivotal strategic role within economic units by significantly advancing financial and administrative performance and mitigating financial corruption through meticulous transaction tracking, rigorous internal control, and strict policy enforcement. The evidence demonstrates that high-quality accounting information systems and robust financial analysis provide essential data that empower leadership to evaluate resource efficiency, optimize operational decision-making, and navigate volatile market conditions effectively. Consequently, management in economic units should grant accountants adequate organizational authority and functional autonomy in line with statutory regulations to enhance operational stability and goal realization, while systematically relying on academic financial analysis reports to address structural weaknesses. Furthermore, economic units are strongly advised to adopt modern management accounting techniques and continuously invest in integrated, technology-driven accounting information systems to foster real-time data transparency, streamline administrative processes, and ensure sustainable competitive advantage.

References

[1] N. Abdul and H. M. Salmani, "Factors Affecting Dividend Distribution Policy: An Econometric Study of Saidal Company Listed on the Algerian Stock Exchange for the Period 2002-2021," *Journal of Financial Sciences Research Accounting*, vol. 8, no. 1, 2023.

[2] S. A. Abdul-Khaliq, "The Role of Accounting Information Technology Systems in Improving the Performance of Internal Auditors – A Field Study," *Scientific Journal of Commercial and Environmental Studies*, vol. 14, no. 2, Faculty of Commerce, Ismailia, Suez Canal University, 2023.

[3] H. Aguinis, *Performance Management*, 5th ed. Chicago, IL, USA: Chicago Business Press, 2023.

[4] S. A. M. Al-Ani and H. H. F. Al-Saadi, *Principles of Financial Accounting*. Baghdad, Iraq: Al-Dhad Library, College of Administration and Economics, University of Baghdad, 2018.

[5] A. M. A. Al-Awad and H. J. A. Al-Jubouri, "The Role of the Forensic Accountant in Reducing Financial and Administrative Corruption (An Analytical Exploratory Study in the Integrity Commission)," *Iraqi Journal of Administrative Sciences*, vol. 15, no. 62, Faculty of Administration and Economics, University of Karbala, 2024.

[6] M. Al-Daradkeh and T. Al-Shibli, *Total Quality Management*. Amman, Jordan: Dar Safaa Publishing, 2010.

[7] M. A. Ali and Z. F. Al-Haddad, "The Relationship Between Financial Accounting Procedures and Business Growth and Development: A field study on a specific sample of Iraqi private companies," *Al-Ma'moun Journal*, no. 44, 2025.

[8] A. B. M. Al-Khudair, *Financial Accounting*, 2nd ed. Riyadh, Saudi Arabia: Al-Rushd Library, 2021.

[9] K. A. Al-Rawi, *Managerial Accounting*. Amman, Jordan: Dar Wael Publishing, 2022.

[10] A. Apătăchioae, "The performance, banking risks and their regulation," *Procedia Economics and Finance*, vol. 20, pp. 35–43, 2015.

[11] B. S. Asaad and A. I. Wali, "Strategic Mindset and its Role in Enhancing the Efficiency of Financial Planning: An Analytical Study of the Opinions of a Sample of Managers of Private Banks in Erbil City," *Iraqi Journal of Administrative Sciences*, vol. 21, no. 86, 2025.

[12] R. L. Daft, *Management*, 14th ed. Boston, MA, USA: Cengage Learning, 2021.

[13] S. A. Faraj and B. A. Muhammad, "The Extent of Product Quality Costs' Contribution to Improving the Financial Performance of Companies (A Field Study of a Sample of Industrial Companies in Sulaymaniyah Governorate)," *Kirkuk University Journal of Administrative Studies and Economic Sciences*, vol. 14, no. 3, 2024.

[14] R. H. Garrison, E. W. Noreen, and P. C. Brewer, *Managerial Accounting*, 18th ed. New York, NY, USA: McGraw-Hill, 2024.

[15] R. H. Garrison, E. W. Noreen, and P. C. Brewer, *Managerial Accounting*, 18th ed. New York, NY, USA: McGraw-Hill, 2024. *(Catatan: Entri ini identik dengan No. 14)*

[16] J. A. Hall, *Accounting Information Systems*, 10th ed. Boston, MA, USA: Cengage Learning, 2022, pp. 19–23.

[17] T. A. R. Idris and J. A. Al-Mursi, *Total Quality Management*. Alexandria, Egypt: University Press, 2012.

[18] H. A. M. Jar, "The Impact of Adopting Management Accounting Methods on Improving the Efficiency of Financial Performance: An Applied Study on a Sample of Employees in Financial Affairs and Accounting at Tikrit University," *Tikrit Journal of Administrative and Economic Sciences*, vol. 19, no. 61, 2023.

[19] O. A. A. Jawabreh, R. M. Mahmoud, E. Alshatnawi, and E. Al Momani, "Using Financial Analysis Methods in the Hotel Sector for the Purposes of Planning and Monitoring Case Study Al Zaitonia Hotel," *International Journal of Economics and Financial Issues*, vol. 7, no. 4, pp. 162–173, 2017.

[20] K. C. Laudon and J. P. Laudon, *Management Information Systems: Managing the Digital Firm*, 17th ed. London, U.K.: Pearson Education, 2023, p. 41.

[21] R. Libby, P. A. Libby, and F. D. Hodge, *Financial Accounting*, 11th ed. New York, NY, USA: McGraw-Hill Education, 2023, p. 5.

[22] I. Posadzińska and M. Grzeszczak, "Management Accounting System in the Management of an Intelligent Energy Sector Enterprise," *Energies*, vol. 15, no. 20, p. 7633, 2022. *(Catatan: Digabungkan dengan sebagian teks entri 24 yang terpisah)*

[23] M. Matar and G. F. Al-Matarna, *Management Accounting*, dan K. R. Al-Khatib, *Financial Accounting According to International Financial Reporting Standards (IFRS)*. Amman, Jordan: Dar Wael Publishing, 2022.

[24] B. Rammal, S. Alkhaleefah, and R. Zaiter, "The Impact of Digital Transformation on Financial Reporting and Financial Performance in the Public Sector," 2023.

[25] S. P. Robbins and M. Coulter, *Management*, 15th ed. London, U.K.: Pearson, 2021.

[26] M. B. Romney and P. J. Steinbart, *Accounting Information Systems*, 16th ed. London, U.K.: Pearson Education, 2024, p. 32.

[27] E. Segev, "Strategy-making, and financial performance," *Operation Management Journal*, vol. 2, no. 1, 2020. [Lihat juga: H. W. Volberda, *Rethinking Strategy*. London, U.K.: Nava Publication Group, 2019].

[28] A. Seth and H. Thomas, "An information perspective on entrepreneurial opportunity identification," *Journal of Business Venturing*, vol. 3, no. 2, 2020.

[29] S. Tilleman and H. J. Bogt, "Performance auditing Improving the quality of political and democratic processes," *Critical Perspectives on Accounting*, vol. 21, no. 8, pp. 754–769, 2010.

[30] V. Stogis, "The Importance Of Financial Analysis In Business Planning," *Journal Of Finance And Marketing*, vol. 7, no. 4, 2023.

[31] J. J. Weygandt, P. D. Kimmel, and D. E. Kieso, *Financial Accounting with International Financial Reporting Standards*, 5th ed. Hoboken, NJ, USA: Wiley, 2023.

[32] J. J. Wild, K. W. Shaw, and B. Chiappetta, *Financial & Managerial Accounting*, 9th ed. New York, NY, USA: McGraw-Hill, 2023.

[33] H. H. Yusra, "The Role of Financial Accounting in Administrative Decision-Making in the Public and Private Sectors in Baghdad Governorate," *Al-Ma'moun Journal*, no. 45, 2026.