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Barriers to Accessing Accounting and Financial Information for Scientific Research in Iraqi Economic Units

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Abstract

Purpose: This paper investigates the obstacles faced by academic academics in accessing accounting and financial data from Iraqi economic organizations and assesses the effect of these barriers on the structure and quality of research. **Design/methodology/approach:** An embedded mixed-methods design combined a cross-sectional survey of 200 Iraqi accounting and finance researchers with ten short semi-structured interviews. The survey contained 30 barrier items, six research-impact items, and eight proposed remedies. Reliability analysis, parallel analysis, exploratory factor analysis, one-sample tests, Friedman and Kruskal–Wallis tests, correlations, and regression were used. Interview summaries were coded thematically and integrated with the quantitative findings.

Findings: Within the purposively recruited sample, 7.5% of respondents obtained all requested information, whereas 42.0% experienced refusal or no response. Barrier items formed one strong general access-barrier factor ($\alpha = .930$; $\omega = .930$), expressed through six diagnostic content domains. Overall barriers were high ($M = 4.240$, $SD = .426$), with organizational-administrative barriers ranked first ($M = 4.430$). The general barrier score was strongly associated with negative research impact ($r = .719$, $p < .001$; $R^2 = .517$), and the association remained after adjustment for access outcome and researcher and institutional characteristics (standardized beta $= .701$, $p < .001$). Interviews showed that all ten participants had changed or reduced a sample, topic, or methodology because of inaccessible data. The most highly rated remedies were anonymized/redacted data access and a maximum response period with reasoned refusal.

Originality/value: The study reframes accounting-data access as research infrastructure and identifies data-availability-induced research selection bias: researchers study what can be accessed rather than what is most scientifically important. It provides integrated quantitative and qualitative evidence on this problem in the Iraqi context.

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JEL classification: M41; C83; D82.

1. Introduction

Accounting information is useful only if it can be transmitted from the system that creates it to a user who can interpret, verify and apply it. Audited financial statements, cost data, budgets, loan files, operational indicators and governance reports provide the evidence base for judging organizational performance and responsibility. Financial reporting is a part of the information

infrastructure that facilitates monitoring and resource allocation (Bushman and Smith 2003, pp. 65–66)^[9], and credible disclosure mitigates information and incentive difficulties in capital markets (Healy and Palepu 2001, pp. 405–410)^[12].

Academic researchers are rarely considered an important user group in models of disclosure. Their interests differ from the one of investors and creditors. Applied accounting research usually involves longitudinal series, disaggregated records, consistent variable definitions, metadata, and connections between accounting and operational systems. And so a corporation can meet its public reporting responsibilities and still be empirically inaccessible. This distinction is particularly relevant for management accounting, auditing, governance, banking, public sector accounting and case studies where published statements cannot answer the research issue by themselves.

Organizational access isn't a binary thing. The researcher may not know who owns the data; a formally made request may languish without a decision; approval may arrive too late; or the given file may be incomplete, internally inconsistent, or impossible to process. According to Abdalla (2023, pp. 956–958)^[1] the main barriers to accounting field research are access to organizations, records, meetings and participants. Such barriers impede triangulation, constrain sample coverage, and compel researchers to select realistic rather than scientifically optimum procedures.

Organizations have real concerns as well. Disclosure could reveal competitively sensitive information or vulnerabilities, take staff time and present legal and reputational harm. As Ellis *et al.* (2012, pp. 685–687)^[10] indicate, corporations weigh the benefits of capital markets against the proprietary costs of releasing consumer information. Bernard *et al.* (2018, pp. 94–96)^[6] find that private enterprises pay real operating expenses to evade disclosure thresholds. So the policy dilemma is not to demand limitless transparency, but to create constrained access that preserves legitimate interests without blocking independent inquiry.

The Iraqi setting is significant for three reasons. Secondly, published accounting research often studies listed corporations and banks because their reports are simpler to access, therefore leaving out the economically important but less transparent entities. Second, fragmented administrative processes and patchy digital capacity may increase access prices. Third, the lack of a comprehensive evidence base enables the problem to be characterized anecdotally as one of lack of collaboration, without defining whether the underlying limitation is legal, administrative, competitive, technical, informational, or relational.

This paper fills this gap using survey evidence of 200 researchers and 10 interviews. It has three contributions. It first conceptualizes effective research access as part of the accounting information infrastructure. Second, it empirically demonstrates that six theoretically diverse content domains are expressions of one significant general access-barrier factor in our sample. Third, it finds that data availability induces study selection bias that changes themes, samples, timeframes, methodologies, and the strength of contribution. The analysis is based on the following questions: What is the difficulty of accounting-data access barriers? Which content domains and which things are most salient? How are barriers and bad research effects related? Are there differences in the experiences between researcher and institutional groups? What institutional responses have the greatest support?

2. Literature Review and Hypothesis Development

2.1. Accounting Information as Research Infrastructure

Corporate transparency is commonly defined in terms of the widespread availability of relevant and reliable information about performance, financial position, risk, governance, and opportunity (Bushman and Smith, 2003, pp. 65–66)^[9]. For researchers, availability must extend beyond visibility. Data must be discoverable, obtainable under a known procedure, processable, verifiable, and ethically reusable. A PDF may be visible but not processable; a spreadsheet may be processable but not verifiable if field definitions and changes in classification are missing.

Higher disclosure quality reduces information asymmetry primarily by lowering the likelihood that some actors must discover and trade on private information (Brown and Hillegeist, 2007, pp. 443–446)^[8]. A comparable logic applies to research: when the organization monopolizes the data and their definitions, the researcher cannot even assess what is missing. The resulting research-information asymmetry affects measurement design before statistical analysis begins.

2.2. Disclosure Benefits, Confidentiality, And Proprietary Costs

The literature on disclosure describes reporting as a trade-off. Usefulness of voluntary disclosure can enhance credibility, liquidity and confidence of stakeholders; however, companies reveal when they view advantages to be more than the costs (Madhani, 2007, pages. 63-65; Aksu and Kosedag, 2006, pp. 277-280; Suharsono *et al.*, 2020, pp. 1185-1188)^[17, 2, 20]. Proprietary costs are costs that occur when competitors, consumers, or suppliers can take advantage of the knowledge that is made available. Such costs are documented in the empirical literature of customer information, segment disclosure, trade-secret protection, and firm responses to disclosure thresholds (Leuz, 2004, pp. 164–168; Ellis *et al.*, 2012, pp. 685–687; Lang and Sul, 2014, pp. 265–267; Bernard *et al.*, 2018, pp. 94–96; Li *et al.*, 2018, pp. 265–268)^[15, 10, 6, 14].

Confidentiality is thus appropriate, but must be bounded and proceduralised. Alferov (2026, pp. 1–3, 11–17)^[3] argues that redaction behavior is driven by legal definitions, materiality levels, and review systems. Bertomeu *et al.* (2021, pp. 1523–1525)^[7] also find that managers may purposefully hide bad news or produce coarser measurement. The findings support progressive access – aggregation, anonymization, redaction, secure settings or on-site analysis – not a straightforward disclose/refuse dichotomy.

2.3. Organizational and Knowledge-Transfer Barriers

Even well-meaning organizations don't always have a clear mechanism for requesting research. Administrative delay is caused by many permissions, unclear ownership, absent liaison positions and unallocated extraction time. According to Hoang *et al.* (2017, pp. 17–18)^[13], knowledge transfer is “sticky” when the communication is complicated, the source and recipient have little shared understanding, and there is misalignment of incentives and absorptive capacities. The vocabulary of accounting researchers and practitioners is distinct. The researcher describes conceptions and identification needs, whereas an organizational employee perceives a broad, dangerous and time-consuming data request.

As observed by Abdalla (2023, pp. 968–969)^[1], the university administration, researcher skills, and field

conditions all combined to restrict qualitative accounting study. The present study extends this logic from method choice to the entire access path including formal request, response time, file extraction, documentation and approved reuse Al-Hadrawi (2023) ^[4].

2.4. Digital and Data-Quality Barriers

Digitalization can improve the gathering, processing and supervision of the information environment, but its impact depends on the quality of governance and institutional use (Shen *et al.*, 2026, pp. 1444-1446) ^[19]. Even after official permission, restrictions persist because of scanned papers, disconnected applications, fluctuating classification codes and lack of safe transfer methods. Technology is not a replacement for governance. It is an enabling layer.

The volume of data is also different than the usability of data. Useful information is relevant, reliable, comparative, timely and intelligible (Madhani, 2007, p. 64-65 ; Al-Hadrawi & Jawad, 2022) ^[17, 5]). According to Zadorozhnyi *et al.* (2021, pp. 74–76) ^[21], confusing indications, faulty information, regulatory uncertainty, overload, and inefficient communication channels are the dangers to accounting information. Hasan and Mohsin (2026, pp. 71-75) ^[11] provide an example of how empirical measures can be constructed from published banking data in Iraq. However, the same approach cannot answer issues that need internal or transaction-level evidence.

2.5. Research-Design Distortion

Restricted access has consequences beyond inconvenience. Researchers may shorten the period, replace firms, reduce sample size, select weaker proxies, shift from archival or case evidence to questionnaires, or abandon an important topic. This produces data-availability-induced research selection bias: the observed research agenda becomes a function of accessibility rather than scientific importance. It also weakens reproducibility because another researcher cannot verify the same records or definitions.

2.6. Conceptual Model and Hypotheses

The initial instrument organized barriers into six content domains: legal/confidentiality, organizational/administrative, competitive/reputational, technical/digital, data quality/usability, and trust/institutional relationship. Because these domains may reflect a shared organizational access environment, the empirical structure was tested rather than assumed. The following hypotheses were evaluated:

H1: The overall level of access barriers is significantly above the neutral midpoint of the scale.

H2: Perceived severity differs across the six barrier content

domains.

H3: Overall access barriers are positively associated with negative perceived effects on research design and quality.

H4: Overall barriers and research impact differ across the outcome of the respondent's latest data-access attempt.

Differences by academic rank, research experience, university type, unit type, and confidentiality arrangement were examined as exploratory research questions rather than directional hypotheses.

3. Methodology

3.1. The Research Design

The study followed an embedded mixed method design. The main quantitative evidence was drawn from a cross-sectional survey and 10 short semi-structured interviews gave contextual explanation and illustrations. During interpretation we integrated through a shared display in which we compared numeric patterns with qualitative themes.

3.2 Sample and Participants

The study population consisted of Iraqi academic researchers in the domains of accounting, finance, auditing, accounting information systems and allied fields who tried to get accounting or financial data from an Iraqi economic unit in the previous five years. Purposive sampling was utilized as participants needed to have experience with the topic. The screening question confirmed that all 200 kept respondents met this condition. The sample included public, private, mixed and financial sector organizations and included researchers from public and private universities.

The interview part includes four university faculty members who have more research experience, three doctoral students and three master students. The reporting was done with identifiers P1–P10. The interview guide asked about the major problem of access, modifications to the planned sample, effects on the choice of topic or quality of the research, perceived causes and proposed remedies.

3.3. Questionnaire and Measurements

The questionnaire was built from literature on disclosure, proprietary costs, confidentiality, organizational access, information quality and qualitative accounting research. Thirty items were used to assess access barriers on a 5-point Likert scale (1 = strongly disagree, 5 = strongly agree). Six further items assessed negative research impact. Eight items asked respondents to assess institutional remedies from very low importance to very high priority. The instrument did not require the names of respondents or the name of the economic unit.

Table 1

Measure	Code	Items	k	Alpha	Omega
Legal and confidentiality	LC	Q1–Q5	5	0.719	0.721
Organizational and administrative	OA	Q6–Q11	6	0.715	0.718
Competitive and reputational	CR	Q12–Q16	5	0.761	0.764
Technical and digital	TD	Q17–Q21	5	0.745	0.746
Data quality and usability	DQ	Q22–Q26	5	0.708	0.710
Trust and institutional relationship	TR	Q27–Q30	4	0.722	0.728
General barrier score	BAR	Q1–Q30	30	0.930	0.930
Negative research impact	RI	Q31–Q36	6	0.716	0.717

3.4. Analytical Procedures

Data were checked for missing values and out-of-range responses. Internal consistency was assessed with Cronbach's alpha and McDonald's omega. Sampling adequacy and factorability were evaluated using the Kaiser–Meyer–Olkin statistic and Bartlett's test. Parallel analysis with 500 random replications determined the number of barrier factors, followed by exploratory factor analysis. Means were tested against the neutral midpoint of 3. Friedman's test and Holm-adjusted paired Wilcoxon tests compared barrier domains. Kruskal–Wallis tests examined multi-group differences, and Welch's t-test compared public and private universities. Pearson and Spearman correlations and ordinary least squares regression examined associations with research impact. All tests were two-tailed.

Two additional robustness analyses addressed construct separation and potential common-method inflation. First, approximate normal-theory maximum-likelihood covariance models compared a single factor across all 36 barrier and impact items with two correlated factors representing barriers (Q1–Q30) and research impact (Q31–Q36). Model comparison used the likelihood-ratio difference, CFI, TLI, RMSEA, SRMR, AIC, and BIC. Because the items are ordinal and the sample is modest for a 36-item model, this analysis is treated as a diagnostic rather than a definitive

confirmatory validation. Second, standardized research impact was regressed on the standardized barrier score using HC3 heteroskedasticity-robust standard errors, first adjusting for the latest access outcome and then additionally adjusting for academic rank, research experience, university type, unit type, and confidentiality/anonymity arrangement.

The interviews were coded using a hybrid deductive–inductive approach. Initial codes reflected the survey domains, while additional codes captured changes to research topic, sample, method, and contribution. A theme was retained when supported by multiple cases or when it represented a substantively important counterpoint. Counts indicate prevalence within the ten interview cases and are not treated as population estimates.

3.5. Research Ethics and Data Management

Participation was voluntary and the dataset did not contain names of respondents or organization identifiers. Findings are given in aggregate and interview extracts are identified by participant codes. No analysis of any non-scale narrative response fields provided by the survey is presented. Qualitative findings are based only on the 10 interview summaries. The de-identified analytical dataset is available from the author on reasonable request and subject to the author's institutional and ethical restrictions.

4. Results

4.1. Sample Characteristics and Access Outcomes

Table 2

Characteristic	Category	n (%)
Academic rank	Assistant Professor	51 (25.5%)
	Lecturer	49 (24.5%)
	Graduate student	42 (21.0%)
	Assistant Lecturer	41 (20.5%)
	Professor	16 (8.0%)
Research experience	Less than 5 years	52 (26.0%)
	5–9 years	68 (34.0%)
	10–14 years	50 (25.0%)
	15 years or more	30 (15.0%)
University type	Public	133 (66.5%)
	Private	67 (33.5%)
Unit type	Public unit	65 (32.5%)
	Bank or financial institution	65 (32.5%)
	Private unit	43 (21.5%)
	Mixed unit	22 (11.0%)
Latest access outcome	Obtained all requested data	15 (7.5%)
	Obtained part of the data	53 (26.5%)
	Obtained data after major delay	48 (24.0%)
	Request refused	45 (22.5%)
	No response	39 (19.5%)

Only 15 respondents (7.5%) obtained all requested data. Forty-five (22.5%) were refused and 39 (19.5%) received no response; together, refusal or nonresponse affected 42.0% of the sample. A further 48 respondents (24.0%) obtained data

only after a major delay. These distributions indicate that restricted access is not a marginal experience within this purposively eligible sample.

4.2. Measurement Quality and Empirical Structure

Table 3

Diagnostic	Result	Interpretation
KMO sampling adequacy	0.926	Excellent
Bartlett's test	$\chi^2(435) = 2067.77, p < .001$	Correlation matrix is factorable
First observed eigenvalue	9.952	Exceeds 95th-percentile random value
Second observed eigenvalue	1.382	Below random threshold (1.764)
Parallel-analysis decision	One factor	General access-barrier construct retained
One-factor loading range	0.457–0.644	All 30 items load positively
General scale reliability	$\alpha = 0.930; \omega = 0.930$	High internal consistency

The KMO statistic was .926 and Bartlett's test was significant, $\chi^2(435) = 2,067.77, p < .001$. Parallel analysis supported one factor: the first observed eigenvalue was 9.952 compared with a 95th-percentile random eigenvalue of 1.913, whereas the second observed eigenvalue (1.382) fell below its random threshold (1.764). One-factor loadings ranged from .457 to .644. The evidence therefore supports a broad general access-barrier factor rather than six empirically independent latent dimensions. The six domains are retained as diagnostic content groupings for descriptive comparison,

not as fully distinct constructs.

The first unrotated factor across all 36 barrier and impact items accounted for 31.64% of variance. This is reported only as a descriptive common-method diagnostic: Harman's single-factor test has limited sensitivity and a value below 50% is not evidence that common-method bias is absent. The single zero-variance response pattern did not affect conclusions: after exclusion, the overall barrier mean was 4.236 and the barrier–impact correlation remained .716.

4.3. Construct Separation and Common-Method Robustness

Table 4

Approximate ML model	χ^2 (df)	CFI	TLI	RMSEA	SRMR	AIC	BIC
One factor: all 36 items	704.97 (594)	0.946	0.943	0.031	0.050	849.0	1086.4
Two correlated factors: barriers and impact	689.68 (593)	0.953	0.950	0.029	0.049	835.7	1076.5

The two-factor diagnostic fit the covariance matrix better than a model that forced all barrier and impact items onto one factor, $\Delta\chi^2(1) = 15.29, p < .001$. Its fit was acceptable (CFI = 0.953, TLI = 0.950, RMSEA = 0.029, SRMR = 0.049), and both AIC and BIC were lower. However, the estimated factor

correlation was high ($r = 0.880$). The result supports empirical separation between the barrier and impact item sets, but their substantial overlap and common measurement context mean that residual common-method inflation remains plausible.

4.4. Severity and Ranking of Access Barriers

Table 5

#	Scale	Mean	SD	95% CI	d	p vs. 3
1	Organizational and administrative barriers	4.430	0.433	4.370–4.490	3.31	<.001
2	Data quality and usability barriers	4.268	0.493	4.199–4.337	2.57	<.001
3	Legal and confidentiality barriers	4.253	0.513	4.181–4.325	2.44	<.001
4	Competitive and reputational concerns	4.242	0.547	4.166–4.318	2.27	<.001
5	Trust and institutional relationship barriers	4.129	0.564	4.050–4.207	2.00	<.001
6	Technical and digital barriers	4.057	0.558	3.979–4.135	1.89	<.001
–	Overall access barriers	4.240	0.426	4.180–4.299	2.91	<.001
–	Negative research impact	4.410	0.440	4.349–4.471	3.20	<.001

In general, barriers to access were substantial ($M = 4.240, SD = 0.426$) and significantly higher than the neutral midpoint, $t(199) = 41.15, p < .001, d = 2.91$. Likewise, the impact of negative research was strong ($M = 4.410, SD = 0.440$), $t(199) = 45.31, p < .001, d = 3.20$. Thus, H1 was supported.

There were notable differences among the six content domains, Friedman $\chi^2(5) = 124.92, p < .001$, Kendall's $W = 0.125$. Organizational-administrative hurdles were the most prominent, followed by data quality/usability,

legal/confidentiality, competitive/reputational, trust/institutional connection, and technical/digital barriers. The effect magnitude was small, indicating that all domains were severe, albeit with different rank order. Holm-adjusted paired tests indicated that organizational-administrative obstacles were greater than all other domains (all adjusted p values <.001), whereas legal/confidentiality barriers did not differ from competitive/reputational or data-quality barriers. H2 was backed.

Table 6

#	Item	Barrier statement	Mean	SD
1	Q10	Access depends on personal relationships rather than a formal procedure	4.535	0.617
2	Q8	Organizations delay responding beyond a useful research period	4.520	0.618
3	Q7	There is no clearly designated office responsible for research requests	4.425	0.668
4	Q9	Requests are ignored or refused without an explicit reason	4.400	0.680
5	Q12	Organizations fear that competitors may benefit from the requested information	4.365	0.689
6	Q6	Obtaining data requires multiple administrative approvals	4.360	0.709
7	Q22	The data supplied are incomplete	4.345	0.727
8	Q11	Organizations lack staff or time to prepare research data	4.340	0.740
9	Q23	Data are supplied too late to be useful	4.340	0.661
10	Q27	Effective university–organization agreements for research access are absent	4.305	0.731

The item-level rating explains why the administrative domain was the highest. The most common barrier was relationship-dependent access (Q10), followed by response delay (Q8), lack of a responsible office (Q7) and inexplicable denial or

silence (Q9). The pattern is that of an access system which is more a matter of discretion and informal routes than of institutional regulations that are predictable.

4.5. Access Outcome, Barriers, And Research Impact

Table 6

Latest access outcome	n	Barrier mean	Impact mean
Obtained all requested data	15	3.587	4.033
Obtained part of the data	53	4.018	4.233
Obtained data after major delay	48	4.315	4.396
Request refused	45	4.492	4.663
No response	39	4.409	4.521

Barrier scores differed substantially by the latest access outcome, Kruskal–Wallis $H(4) = 64.12$, $p < .001$, $\varepsilon^2 = 0.308$. The corresponding difference in research impact was also significant, $H(4) = 36.55$, $p < .001$, $\varepsilon^2 = 0.167$. Respondents whose requests were refused reported the highest barrier and impact means; respondents who obtained all requested data reported the lowest. H4 was supported.

No significant differences in the overall barrier or impact

score were observed by academic rank, research experience, type of economic unit, whether a confidentiality/anonymity arrangement had been offered, or public versus private university (all p values $> .05$). The consistency across researcher groups suggests that the problem is systemic rather than confined to junior researchers or a single institutional sector.

4.6. Association Between Access Barriers and Research Impact

Table 7

Barrier scale	Pearson r	p	Spearman ρ	p
Legal and confidentiality barriers	0.631	$< .001$	0.591	$< .001$
Organizational and administrative barriers	0.616	$< .001$	0.594	$< .001$
Competitive and reputational concerns	0.560	$< .001$	0.554	$< .001$
Technical and digital barriers	0.629	$< .001$	0.627	$< .001$
Data quality and usability barriers	0.572	$< .001$	0.508	$< .001$
Trust and institutional relationship barriers	0.566	$< .001$	0.560	$< .001$
Overall access barriers	0.719	$< .001$	0.694	$< .001$

The total barrier score was highly positively related to negative research impact (Pearson $r = .719$, $p < .001$; Spearman $\rho = .694$, $p < .001$). In simple regression, a one-point increase in barrier score was associated with a .743-point difference in perceived negative impact, $B = .743$, $SE = .051$,

$t = 14.56$, $p < .001$. The statistical model explained 51.7% of the variation ($R^2 = 0.517$). H3 was supported. This result is viewed as association not causation because the design is perceptual and cross-sectional.

Table 8

Robustness model	β for barriers	HC3 SE	p	R^2	Adjusted R^2
Adjusted for latest access outcome	0.741	0.064	$< .001$	0.533	0.521
Fully adjusted researcher/institution model	0.701	0.066	$< .001$	0.564	0.515

After accounting for covariates, the association of barriers was strong. Controlling for the most recent access outcome, $\beta = .741$ (HC3 SE = .064, $p < .001$). However, after further adjustment for academic rank, research experience, kind of university, type of unit, and confidentiality/anonymity arrangement, the association remained $\beta = 0.701$ (HC3 SE = 0.066, $p < .001$). The fully adjusted model was $R^2 = 0.564$ and the addition of the barrier score enhanced R^2 by 0.287 compared to the control-only model. Covariate robustness minimizes the chance that the association is entirely attributable to the observed group composition, but is unable

to eliminate same-source measurement bias or to determine temporal order.

The six content-domain scores were entered concurrently as an exploratory diagnosis. The model explained 53.8% of impact variation (adjusted $R^2 = .523$) with significant distinct relationships for LC ($\beta = 0.263$, $p < .001$), OA ($\beta = 0.166$, $p.034$), TD ($\beta = 0.274$, $p < .001$), DQ ($\beta = 0.156$, $p.028$). Variance inflation factors were between 2.06 and 2.63. Caution is advised in interpreting these coefficients since parallel analysis suggested one general factor and the domain scores are correlated expressions of that factor.

4.7. Priority Solutions

Table 9

#	Item	Proposed institutional response	Mean	SD
1	S3	Provide anonymized or redacted datasets when full disclosure is unsafe	4.560	0.537
2	S2	Set a maximum response period and require a reasoned refusal	4.485	0.540
3	S7	Prepare updateable data dictionaries and standardized definitions	4.340	0.580
4	S1	Establish a unified portal for submitting and tracking research data requests	4.320	0.648
5	S5	Appoint a research-data liaison in each economic unit	4.255	0.593
6	S4	Create a restricted-access environment for highly sensitive data	4.245	0.606
7	S6	Formalize university–organization memoranda of understanding	4.175	0.588
8	S8	Train researchers in confidentiality, data management, and writing specific requests	4.055	0.643

The respondents preferred regulated access to free disclosure. First, anonymized or redacted datasets, and second, a fixed response period with reasoned denial. Then we had data

dictionaries and a single gateway. “The order signals a simultaneous need for confidentiality protection, procedural accountability and data usability.

4.8. Qualitative Findings

Table 10

Theme	Cases	Participants	Illustrative translated excerpt
Restricted granularity and public-only disclosure	6/10	P1, P2, P4, P5, P7, P10	Only published statements are provided; internal loan, cost, and operational details are difficult to obtain. (P1)
Delay, unclear responsibility, and relationship-based access	4/10	P3, P6, P8, P9	Some data exist, but access requires personal relationships or a long time. (P6)
Strategic, cultural, and reputational concerns	4/10	P1, P2, P5, P7	Some organizations fear that the data will reveal their weaknesses. (P5)
Research-design distortion	10/10	P1–P10	Important research ideas are abandoned because they require unavailable data. (P2)
Institutionalized access and shared databases as remedies	6/10	P3, P4, P6, P8, P9, P10	There is a need to strengthen partnership between universities and business. (P3)

The interviews elaborate the quantitative findings in four ways: First, access often ended in published statements regardless of whether the query called for inside information. Second, delay functioned as an indirect refusal, in that they did not necessarily refuse the request, but reacted too late to fit the research schedule. Third, participants related withholding with competitive exposure, examination of performance, and a culture that perceives organizational data as strictly internal. Fourth, all participants reported revising the intended research design, such as change of

organizations, reduced sample size, change of methodology, easier topic, or dropping a project. Data usability was also an issue separate from official access. P4 said that information was occasionally incomplete and hence unreliable. P6 said that advanced statistical models become infeasible when the number of available enterprises was limited. The proposed solutions all concentrated on formal structures, such as national or sectoral databases, clear offices, official procedures and better university–business ties.

4.9. Mixed-Methods Integration

Table 11

Issue	Quantitative result	Qualitative evidence	Integrated inference
Administrative opacity	OA was highest (M = 4.430); Q10, Q8, Q7, and Q9 occupied four top positions	Participants described unclear offices, long delays, and access through personal relationships	Access is procedurally unpredictable and partly informal
Restricted detail and unusable data	DQ M = 4.268; incomplete and late data were top-ten items	Participants received public-only, incomplete, or unreliable records	Formal delivery does not guarantee effective research access
Confidentiality and proprietary concern	LC M = 4.253; CR M = 4.242; competitor concern ranked fifth	Fear of competitors, scrutiny, and exposure of weakness was repeatedly cited	Legitimate risk and generalized secrecy are intertwined
Research-design distortion	RI M = 4.410; BAR–RI $r = .719$	All ten altered a sample, topic, or method	Inaccessibility systematically shapes the observable research agenda
Controlled institutional access	Anonymized data and fixed response periods ranked first and second	Participants requested databases, formal systems, and partnerships	The preferred reform combines protection with accountability

The two components overlapped heavily. The survey gave quantitative measures of severity and generality; the interviews gave insights into the mechanisms by which obstacles become design decisions. No real contradiction was found. The big development was that interviews indicated delay as a functional kind of rejection. It also noted that accessibility impacts not only data quantity but also the scientific topics that enter the Iraqi accounting literature.

5. Conclusion

5.1. Interpretation of Results

The results are consistent with the assumption that access to accounting information is part of the research infrastructure. The empirical structure is notably informative: while the instrument was structured around six theoretically significant categories, for respondents these were viewed as one broad access environment. A researcher facing legal ambiguity is likewise likely to face ambiguous methods, insufficient digital systems, poor documentation, and low institutional trust. To treat these as isolated faults would thereby underestimate their inter-relationships.

The most serious organizational-administrative impediments were: The highest rated factors related to personal relationships, delays, ambiguous responsibility, and inexplicable nonresponse. This builds on Abdalla's (2023) ^[1] examination of access in accounting fieldwork by framing the issue inside the institutional path and not merely the researcher talent. This is also consistent with Hoang *et al.*'s (2017) ^[13] knowledge-transfer account that information is sticky even before secrecy is factored in when ownership, incentives, shared language, and accountability are ambiguous.

The confidentiality and proprietary cost results are consistent with the disclosure literature. Organizations may have a reason to preserve sensitive operational and competitive information (Leuz, 2004; Ellis *et al.*, 2012; Bernard *et al.*, 2018; Nasser & Al-Hadrawi, 2024) ^[15, 10, 6, 18]. But real protection doesn't account for the absence of explanations, response times, opportunities for anonymization or controlled environments. What matters is the difference between controlled confidentiality and indiscriminate secrecy. The massive support for anonymised data demonstrates that researchers are aware of the risk to the organization and prefer proportional controls.

"The key finding is the link between barriers and research distortion. The overall barrier score explained over half the

variance in perceived negative research impact and all interviewees reported a change in topic, sample or procedure. These modifications lead to a kind of pre-data analysis selection bias: visible scholarship over-represents units and topics for which data are available. Thus, the evidence may be biased towards listed firms and banks, with private, mixed and operationally significant organizations being under-researched. The result is not only reduced statistical power but also a consistently limited study focus.

This conclusion is qualified by the common technique robustness analyses. Barriers and effect items were separated into two correlated factors, which enhanced fit over a single-factor representation, and the barrier link remained robust after controlling for the most recent access outcome and observable researcher and institutional characteristics. The results indicate that the finding is not explainable by a single undifferentiated response factor or by the measured composition of the sample. Nevertheless, the same-source same-occasion design and high factor correlation are prone to overstated covariance. Therefore, the size of $r = .719$ should not be taken as a causative impact or as an unbiased measure of the link underlying.

The lack of variances by position, experience, university type, and unit type support the institutional perspective. Junior researchers might not have as many links, but the pattern did not statistically focus on them. In contrast, the steep gradient across reported access outcomes provides criterion-related support: respondents who were refused or ignored reported far higher hurdles and impact than those who acquired all requested data.

Similarly, the design has a reflexivity of methodology. The explanations for decisions, processing durations and permitted extracts were not available as a systematic research source in administrative request logs, hence a study of inaccessible organizational data depended mainly on researchers' impressions. This is neither independent evidence for the hypothesized barriers, nor should it be used circularly. However, it does point to the infrastructural gap that will need to be addressed in future record-based investigations

5.2. Contribution to Theory

This study adds an access layer to the traditional models of accounting information. Research on disclosure tends to focus on whether disclosure happens and how markets respond. The additional sequence required for accessing

research data is discoverability, authorization, extraction, documentation, safe transmission and reproducibility. Failure at any stage transforms nominal availability into empirical inaccessibility.

The study also suggests that data-availability-induced research selection bias is a mechanism relating organizational secrecy to academic knowledge development. The mechanism anticipates impediments to access to shape the distribution of questions, samples, industries, methodologies and reported evidence. This is different from typical missing-data bias, because the research plan itself is changed before a dataset is created.

5.3. Implications for Policy and Management

A reform that works should protect organizations, replacing discretion with a traceable process. The following architecture is supported among the priorities for both components:

- A unified request portal should include desired fields, purpose, period, ethical approval where appropriate, responsible office, status and decision date.
- Refusals should state the legal, confidentially, feasibility or proprietary basis without disclosing sensitive content. There should be a maximum response period.
- Risk should be managed using a tiered access matrix: public release, aggregation, anonymization, redaction, secure-room access, or supervised on-site analysis.
- Each unit should select a research-data liaison and produce a data catalogue and dictionary, including field definitions, period coverage, format and recognized limits.
- Universities and economic entities shall employ memoranda of understanding that specify confidentiality, attribution, review for inadvertent disclosure, publishing review, retention, destruction, and researcher accountability.
- A national or sectoral repository should focus on repeatable, non-identifying accounting and operational data, and attach persistent metadata to each approved extract.

These approaches change the policy purpose from maximum disclosure to maximum legitimate usability with proportionate protection. They can also lessen the burden on workers as standard extracts can satisfy frequent requests instead of ad hoc negotiation.

6. Conclusion

This study provides mixed method evidence that access to accounting and financial information is a key limitation in a purposive sample of Iraqi academic researchers. According to survey responses from 200 eligible researchers, the general barrier construct was high and reliable, with administrative and organizational obstacles being most prominent. In this sample, 7.5% received all the information they sought on their latest try while 42.0% were refused or received no response. Barriers were highly connected with perceived negative effects for study design and quality even after control for covariates. In ten interviews, inaccessible information resulted in participants substituting organizations, reducing samples, altering procedures, selecting easier themes or omitting essential questions.

The results do not support free disclosure. They allow for

institutionalized risk-sensitive access. Legitimate confidentiality can be protected; and evidence available for policy and scholarship can be expanded through anonymization, reasoned and time-bound decisions, standardized definitions, secure surroundings, and liaison offices and university–organization partnerships. Without this infrastructure, Iraqi accounting research would continue to deal with what is available rather than what is important.

7. Limitations and Future Directions

The study includes a number of drawbacks. First, the purposeful recruitment means that the reported access-outcome percentages are indicative of the eligible study sample and not generalizable as population prevalence among all Iraqi researchers. Second, the identical respondent self-reported impediments and unfavorable research impact in the same questionnaire. The two-factor diagnostic, access-outcome comparisons, HC3 regressions and covariate adjustment improve construct separation and robustness, but none can completely isolate or remove common method bias. No independent marker variable, separation of time, second informant or objective organizational record was provided. The cross-sectional design likewise is not able to demonstrate causal direction or time ordering. Third, the approximate maximum-likelihood model considered ordinal items as continuous and should be replicated using ordinal confirmatory factor analysis on an independent, bigger sample. Fourth, while the short interview summaries give breadth across researcher levels, they do not provide the depth, audit trail, or linguistic nuance of recorded and verbatim-transcribed interviews.

Future studies should distinguish between measuring occasions or sources, incorporate a theoretically independent marker variable when applicable, and link researcher reports to dated request logs, response timeframes, denial reasons, data inventories, and approved extracts. To evaluate opposing answers, an in-depth interview with both researchers and organizational decision makers may have been recorded. Comparative work across sectors and governorates and pre-post evaluations of controlled-access pilots would assist establish if institutional reforms improve sample coverage, repeatability, and diversity of research issues.

Provisions

Funding The author did not receive any funding for this study.

Conflict of Interest

There is no conflict of interest to disclose by the author.

Ethics and Consent

Participation was optional; analytical files used in this study were de-identified and results are given only in aggregate or under participant codes.

Data Availability

The de-identified dataset and instrument are available from the author subject to institutional, participant-protection, and data-sharing regulations.

Use of generative artificial intelligence Generative AI was used to aid in English language editing, document formatting and statistical code verification. The author checked the analyses, interpretation, citation and final paper. The author takes full responsibility for the material.

Appendix A. Survey Instrument (English Version)

Eligibility: During the last five years, have you attempted to obtain accounting or financial data from an Iraqi economic unit for scientific research? Only respondents answering Yes

were eligible. Barrier and impact items used a five-point agreement scale (1 = strongly disagree; 5 = strongly agree). Solution items used a five-point importance scale (1 = not important; 5 = very important).

Legal and confidentiality barriers

Code	Statement
Q1	Organizations lack clear rules governing disclosure of data to academic researchers.
Q2	Broad interpretations of confidentiality prevent access to information that could be shared safely.
Q3	Fear of legal liability discourages organizations from providing research data.
Q4	There are no practical mechanisms for anonymizing data or redacting sensitive parts instead of refusing the entire request.
Q5	There is no clear authority that can review or explain a decision to refuse a data request.

Organizational and Administrative Barriers

Code	Statement
Q6	Obtaining data requires multiple administrative approvals.
Q7	There is no clearly designated office responsible for research data requests.
Q8	Organizations delay responding beyond a useful research period.
Q9	Requests are ignored or refused without an explicit reason.
Q10	Access depends on personal relationships rather than a formal procedure.
Q11	Organizations lack staff or time to prepare data for researchers.

Competitive and Reputational Barriers

Code	Statement
Q12	Organizations fear that competitors may benefit from the requested information.
Q13	Management fears that research findings may reveal performance weaknesses or errors.
Q14	The unit fears that the data may be used for a purpose other than the one declared.
Q15	Management considers the cost of preparing data for researchers greater than the expected benefit to the unit.
Q16	The unit is more reluctant to provide unfavorable data than positive data.

Technical and Digital Barriers

Code	Statement
Q17	Required data are stored mainly in paper or scanned formats.
Q18	Accounting and operational data are distributed across disconnected systems.
Q19	The unit cannot extract data in an analyzable format such as Excel or CSV.
Q20	Codes or classifications change between years without a record explaining the change.
Q21	There is no secure electronic means of delivering restricted data to researchers.

Data Quality and Usability Barriers

Code	Statement
Q22	The data supplied are incomplete.
Q23	Data are supplied too late to be useful.
Q24	Item definitions or measurement methods differ across periods or departments.
Q25	Data are delivered without a data dictionary or explanation of codes and calculation methods.
Q26	Researchers cannot readily verify the source of the figures or reconcile them with other documents.

Trust and Institutional-Relationship Barriers

Code	Statement
Q27	Effective university–organization agreements for research access are absent.
Q28	Researchers do not always submit a clear plan for protecting data and confidentiality.
Q29	The unit usually does not receive a useful summary of the research results from studies in which it cooperated.
Q30	Weak communication between the researcher and the responsible official causes misunderstanding about the type and purpose of the requested data.

Negative Research Impact

Code	Statement
Q31	Data difficulty pushes researchers to change to a topic for which access is easier.
Q32	Access barriers increase reliance on questionnaires instead of records and actual data.
Q33	Access barriers reduce the sample size or the study period.
Q34	Access barriers force researchers to use less accurate proxies for the intended variable.
Q35	Access barriers weaken another researcher's ability to verify the findings or replicate the study.
Q36	Access barriers reduce the generalizability and applicability of research findings to Iraqi economic units.

Proposed Solutions

Code	Institutional response
S1	Establish a unified portal for submitting and tracking research data requests
S2	Set a maximum response period and require a reasoned refusal
S3	Provide anonymized or redacted datasets when full disclosure is unsafe
S4	Create a restricted-access environment for highly sensitive data
S5	Appoint a research-data liaison in each economic unit
S6	Formalize university–organization memoranda of understanding
S7	Prepare updateable data dictionaries and standardized definitions
S8	Train researchers in confidentiality, data management, and writing specific requests

Appendix B. Semi-Structured Interview Guide

What are the most important difficulties you face when seeking accounting or financial data from Iraqi economic units?

Have you ever changed, reduced, or replaced your intended research sample because the required data were unavailable? Please explain.

How has data accessibility affected your choice of research topic, methodology, analytical technique, or expected scientific contribution?

Why do you think organizations refuse, delay, or limit access, and what institutional arrangements could improve the process?

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