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The Impact of Accounting Information Systems on Reducing Financial and Administrative Corruption: Insights from the Gulf Economies and Iraq

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Abstract
Accounting Information Systems (AIS) have become increasingly important in supporting organizational transparency, strengthening internal control, and reducing the risks associated with financial and administrative corruption. Although previous studies have highlighted the value of information systems in improving organizational performance, limited attention has been paid to their contribution to anti-corruption practices in Iraq and the Gulf economies. This study examines the role of Accounting Information Systems in reducing financial and administrative corruption by exploring how these systems enhance financial transparency, improve the effectiveness of internal control, reinforce accountability, and facilitate the timely identification of irregular financial activities. A qualitative research design was adopted using semi-structured interviews conducted in 2026 with 53 participants from Golden Fingerprint Company in Baghdad, Iraq. The interview data were analyzed using thematic analysis, and the findings were interpreted in relation to the institutional and economic conditions of Iraq and the Gulf economies. The results indicate that the effective implementation of Accounting Information Systems helps reduce opportunities for financial manipulation, unauthorized transactions, concealment of financial information, and administrative misconduct by improving documentation, enhancing continuous monitoring, and strengthening accountability mechanisms. The findings further suggest that several organizational factors, including the quality of financial information, employee competence, management commitment, system integration, the effectiveness of internal auditing, and compliance with regulatory requirements, influence the effectiveness of Accounting Information Systems. The study provides practical implications for policymakers, regulatory authorities, organizational leaders, and practitioners seeking to strengthen governance frameworks and reduce corruption by effectively implementing Accounting Information Systems across Iraq and the Gulf economies.

Keywords: Accounting Information Systems, Financial and Administrative Corruption, Gulf Economies, Iraq

1. Introduction

Financial and administrative corruption continues to undermine economic growth, institutional effectiveness, and public confidence across both developed and developing economies. The misuse of financial resources, abuse of administrative authority, and lack of transparency reduce the efficiency of public services, discourage investment, and weaken sustainable development efforts. According to Benito *et al*. (2026) [6], corruption remains a persistent global challenge despite significant advances in governance reforms and digital transformation initiatives. Similarly, the Boufounou *et al*. (2024) [8] and the Organisation for Economic Co-operation and Development Hamed (2023) [13] emphasize that strengthening financial transparency, accountability, and internal control is essential for improving institutional performance and achieving sustainable economic development. Consequently, governments and organizations are increasingly investing in technological solutions that improve financial governance and reduce opportunities for corrupt practices. One of the most important technological developments supporting this transformation is the adoption of Accounting Information Systems (AIS). Accounting Information Systems combine accounting principles with information technology to collect, process, store, and communicate financial information that supports operational activities and managerial decision-making (Li & Fang, 2022) [16]. Traditionally, accounting systems relied primarily on manual procedures, paper-based records, and isolated financial information, making organizations more vulnerable to reporting delays, processing errors, and weaknesses in internal control. The rapid development of digital technologies has fundamentally changed these practices by enabling organizations to implement integrated accounting platforms that automate financial processes, improve information accuracy, strengthen internal control, and provide timely financial reporting. As a result, modern AIS have evolved from simple transaction-processing tools into strategic organizational resources that support transparency, accountability, risk management, and effective governance.

The integration of AIS has expanded rapidly during the past decade as organizations have accelerated their digital transformation strategies. Enterprise resource planning systems, cloud-based accounting applications, artificial intelligence, and data analytics are increasingly incorporated into financial management to improve reporting quality, facilitate continuous monitoring, and strengthen organizational control mechanisms (Mhaskey, 2024) [19]. Governments have similarly adopted digital financial management systems to enhance public sector accountability, improve regulatory compliance, and reduce corruption risks. Countries within the Gulf Cooperation Council (GCC) have made considerable progress in implementing digital governance initiatives that support financial transparency and institutional modernization. Iraq has also introduced reforms aimed at improving financial administration through the adoption of computerized accounting systems and electronic financial reporting. Nevertheless, challenges related to institutional capacity, regulatory enforcement, and organizational implementation continue to limit the effectiveness of these systems. These conditions highlight the importance of examining how AIS contribute to reducing financial and administrative corruption in Iraq, while considering the broader experience of Gulf economies.

Previous studies have consistently reported that Accounting Information Systems improve financial reporting quality, internal control effectiveness, organizational performance, audit quality, and managerial decision-making (Al-Hashimy *et al*., 2026) [2]. More recent research has also highlighted the contribution of digital accounting technologies to organizational transparency, governance, and financial accountability (Amalia, 2023) [4]. These findings suggest that effective AIS implementation enhances the reliability of financial information and supports compliance with regulatory requirements, thereby strengthening the governance environment. Despite these contributions, the relationship between AIS and the reduction of financial and administrative corruption has received comparatively limited scholarly attention. Existing studies have largely focused on operational efficiency and organizational performance, whereas the governance mechanisms through which AIS discourage corrupt practices remain insufficiently understood. The current literature presents three important limitations. First, previous research has predominantly examined AIS within the contexts of financial reporting, internal control, and organizational performance. At the same time, relatively few studies have investigated their contribution to reducing financial and administrative corruption. Second, most empirical evidence has been generated in developed economies or within single-country settings, leaving developing countries, particularly Iraq, comparatively underrepresented despite their distinct institutional and governance challenges. Although the Gulf economies have experienced substantial progress in digital financial transformation, limited research has comparatively examined how experiences from these economies may provide practical insights for addressing corruption challenges within Iraq. Third, the existing body of knowledge relies primarily on quantitative research designs, thereby offering a limited understanding of how practitioners perceive AIS's role in strengthening transparency and accountability and in preventing corruption. These limitations indicate both a theoretical gap concerning the governance role of AIS and a practical gap regarding their implementation in environments characterized by institutional and regulatory challenges.

Addressing these gaps is important for several reasons. From a theoretical perspective, the study extends the Accounting Information Systems (AIS) literature by examining AIS as a governance mechanism that helps reduce financial and administrative corruption, rather than focusing exclusively on organizational efficiency or financial reporting quality. From a practical perspective, the findings provide evidence that may help policymakers, regulatory authorities, organizational leaders, accountants, auditors, and other practitioners strengthen financial governance by effectively implementing AIS. Furthermore, qualitative evidence obtained directly from professionals provides deeper insight into organizational practices and implementation challenges that cannot be fully captured through quantitative analyses alone. Accordingly, this study adopts a qualitative research approach to explore how Accounting Information Systems contribute to reducing financial and administrative corruption in the Iraqi context, while drawing broader insights from Gulf economies. The study is based on semi-structured interviews with professionals. It examines the organizational processes through which AIS enhances financial transparency, strengthens internal control, improves accountability, and supports anti-corruption efforts. Based on the identified research gap, the study pursues the following objectives:

1. To examine the role of Accounting Information Systems in reducing financial and administrative corruption.
2. To explore how Accounting Information Systems, enhance financial transparency, internal control, and organizational accountability in supporting anti-corruption efforts.
3. To identify the organizational factors that influence the effectiveness of Accounting Information Systems in reducing financial and administrative corruption.
4. To provide practical recommendations for policymakers, regulatory authorities, organizational leaders, and practitioners seeking to strengthen governance through the effective implementation of Accounting Information Systems within Iraq while drawing insights from the Gulf economies.

2. Theoretical Background

The relationship between Accounting Information Systems (AIS) and the reduction of financial and administrative corruption can be understood through several complementary theoretical perspectives. These theories provide a conceptual basis for explaining how digital accounting systems strengthen financial transparency, improve internal control, reinforce accountability, and support sound governance. Rather than focusing solely on organizational performance, they explain the mechanisms through which AIS enhances the quality of financial information and reduces opportunities for unethical or fraudulent practices. In this study, Agency Theory, Institutional Theory, and Information Processing Theory are adopted to provide a comprehensive framework for interpreting how AIS contribute to reducing financial and administrative corruption. Agency Theory provides a well-established explanation of the governance role of accounting information within organizations. The theory argues that conflicts of interest arise because managers, acting as agents, may not always pursue the objectives of owners or other stakeholders, who serve as principals (Freeman, 2023) [12]. These differences create information asymmetry, increasing the possibility of opportunistic behaviour, including financial manipulation, misuse of organizational resources, and administrative misconduct. Reliable and transparent accounting information reduces these risks by improving the monitoring of managerial actions and increasing organizational accountability. Within this context, AIS supports effective governance by producing accurate, timely, and verifiable financial information that facilitates oversight by managers, auditors, regulators, and other stakeholders. Features such as automated transaction processing, comprehensive audit trails, and real-time financial reporting strengthen monitoring and improve organizations' ability to identify irregular transactions before they escalate into more serious governance problems.

Institutional Theory offers an additional perspective by explaining why organizations increasingly adopt AIS as part of broader governance and modernization initiatives. According to this theory, organizational practices are influenced by institutional pressures arising from regulatory frameworks, professional standards, legal requirements, and societal expectations (Bhuiyan *et al*., 2023) [7]. To maintain legitimacy and public confidence, organizations are encouraged to implement systems that demonstrate transparency, accountability, and compliance with established regulations. The growing emphasis on digital transformation has intensified these pressures, prompting organizations to modernize financial management by adopting advanced accounting technologies. Consequently, the implementation of AIS reflects not only technological advancement but also an organizational response to increasing expectations for responsible financial management and effective governance. This perspective suggests that the successful adoption of AIS contributes to institutional legitimacy by improving the consistency, reliability, and transparency of financial reporting. Information Processing Theory further strengthens the conceptual foundation by emphasizing the importance of high-quality information for organizational decision-making. The theory proposes that organizations operating in dynamic and complex environments require information systems capable of processing large volumes of reliable information to reduce uncertainty and support effective managerial decision-making (Khasmafkan-Nezam, 2026) [15]. Financial management represents one of the most information-intensive organizational functions because it depends upon continuous monitoring of transactions, expenditures, budgets, and internal controls. Modern AIS enhances organizational information-processing capabilities by integrating financial data across departments, automating accounting procedures, and providing decision-makers with timely access to reliable financial information. These capabilities improve managerial oversight, facilitate risk assessment, strengthen internal control, and enable organizations to respond more effectively to financial irregularities. As a result, organizations are better positioned to detect weaknesses in financial management, prevent unauthorized activities, and strengthen financial accountability.

Although each theoretical perspective emphasizes different aspects of organizational governance, they collectively explain the growing strategic importance of AIS in reducing financial and administrative corruption. Agency Theory highlights the role of AIS in reducing information asymmetry and strengthening monitoring mechanisms. Institutional Theory explains how external pressures encourage organizations to adopt accounting systems that improve transparency, accountability, and regulatory compliance. Information Processing Theory demonstrates how high-quality financial information enhances managerial decision-making and organizational control. Collectively, these perspectives indicate that the value of AIS extends beyond automating accounting functions. Effective AIS implementation strengthens governance by improving financial transparency, supporting robust internal control, enhancing accountability, and reducing opportunities for financial and administrative corruption. These theoretical perspectives provide the conceptual foundation for the present research. Rather than serving as a basis for testing causal relationships, they guide the interpretation of qualitative evidence obtained from practitioners. The theoretical framework helps explain how Accounting Information Systems contribute to strengthening governance, improving financial transparency, reinforcing accountability, and reducing financial and administrative corruption within the Iraqi context, while generating insights relevant to broader Gulf economies.

2.1. Accounting Information Systems

Accounting Information Systems (AIS) have become a fundamental component of modern organizational governance by integrating accounting functions with information technology to support the collection, processing, storage, and communication of financial information. Although the primary objective of accounting systems has traditionally been to record financial transactions and prepare financial reports, advances in digital technologies have significantly expanded their role within organizations. Contemporary AIS supports operational efficiency, strategic decision-making, regulatory compliance, risk management, and organizational transparency, making them an essential element of effective financial governance (Efunniyi *et al*., 2024) [10]. The evolution of AIS reflects the broader digital transformation that has reshaped financial management across both public and private sectors. Earlier accounting systems relied largely on manual procedures, paper-based records, and isolated financial databases. While these approaches fulfilled basic accounting requirements, they often limited the availability of timely financial information, increased the likelihood of human error, and reduced the effectiveness of internal control mechanisms. The increasing complexity of organizational operations, together with growing regulatory expectations and technological innovation, has accelerated the transition toward integrated digital accounting systems that provide real-time financial information and support evidence-based managerial decisions. Modern AIS incorporates a wide range of technological capabilities, including enterprise resource planning systems, cloud computing, artificial intelligence, blockchain applications, and advanced data analytics. Integrating these technologies enables organizations to automate accounting processes, improve data accuracy, strengthen financial reporting, and continuously monitor organizational activities. In addition, digital accounting platforms facilitate information sharing across organizational units, allowing managers to access reliable financial information more efficiently and respond rapidly to emerging operational and financial challenges. These developments have transformed AIS from administrative support tools into strategic organizational resources that contribute to improved governance and long-term organizational sustainability.

The quality of information generated by AIS is widely recognized as one of the principal determinants of its organizational value. High-quality accounting information is expected to be accurate, reliable, complete, relevant, and available promptly to support managerial decision-making and organizational accountability. When financial information exhibits these characteristics, organizations are better equipped to evaluate performance, allocate resources effectively, monitor regulatory compliance, and identify operational risks before they escalate into more significant governance problems. Conversely, poor-quality financial information may lead to ineffective decisions, weakened internal control, and increased exposure to financial irregularities. Another important contribution of AIS lies in strengthening organizational control systems. Effective accounting systems establish standardized financial procedures, maintain comprehensive documentation, and generate audit trails that improve the traceability of financial transactions. Automated authorization procedures, segregation of duties, and continuous transaction monitoring further reinforce internal control by reducing opportunities for unauthorized financial activities and improving the detection of irregular transactions. These capabilities enhance the effectiveness of both internal and external auditing while increasing confidence in the integrity of organizational financial information. Consequently, organizations implementing well-designed AIS are generally better positioned to strengthen governance structures and improve accountability across all levels of management.

Recent empirical studies consistently demonstrate that effective AIS implementation contributes positively to financial reporting quality, internal control effectiveness, organizational performance, decision-making quality, and regulatory compliance (Al-Hashimy *et al*., 2026) [2]. Despite these contributions, the existing literature has focused predominantly on operational efficiency, financial performance, and system effectiveness. Fewer studies have examined AIS as a governance mechanism capable of reducing financial and administrative corruption, particularly in developing economies with evolving institutional environments. Moreover, much of the available evidence has been generated using quantitative research designs, providing a limited understanding of how practitioners experience the governance benefits of AIS in their day-to-day professional activities. These limitations indicate that additional qualitative research is required to provide deeper insight into the organizational processes through which AIS strengthens transparency, reinforces accountability, and improves financial governance. Understanding practitioners' experiences is particularly important in countries where institutional reforms and digital transformation continue to evolve. Such evidence contributes not only to the development of Accounting Information Systems literature but also to the formulation of practical recommendations that support more effective implementation of AIS in reducing financial and administrative corruption.

2.2. Financial and Administrative Corruption

Financial and administrative corruption represents one of the most significant obstacles to effective governance, institutional development, and sustainable economic growth. Although corruption has long been recognized as a global concern, its forms and consequences vary across institutional, political, and economic environments. Financial corruption generally refers to the misuse of financial authority or organizational resources for personal or unauthorized benefit through practices such as fraud, embezzlement, bribery, financial manipulation, procurement irregularities, and misappropriation of public or corporate assets. Administrative corruption encompasses the abuse of official authority, discretionary power, or organizational procedures to obtain personal advantages or provide preferential treatment, often through favouritism, conflicts of interest, abuse of office, or deliberate circumvention of established regulations (Melhem *et al*., 2025) [18]. Although these forms of corruption are conceptually distinct, they frequently occur simultaneously because weaknesses in administrative governance often create opportunities for financial misconduct. The consequences of financial and administrative corruption extend well beyond direct economic losses. Corruption weakens institutional credibility, reduces public confidence, distorts market competition, increases operational costs, and limits the effectiveness of both public and private organizations. At the national level, persistent corruption discourages domestic and foreign investment, undermines fiscal discipline, reduces government revenue, and constrains sustainable economic development (Alsaffarini & Awwad, 2026) [3]. Within organizations, corruption disrupts decision-making processes, compromises the integrity of financial reporting, weakens internal control systems, and damages organizational reputation. These effects demonstrate that corruption is not solely an ethical concern but also a governance challenge that directly influences organizational performance, financial sustainability, and stakeholder trust.

The increasing complexity of organizational operations has created additional challenges for corruption prevention. Expanding transaction volumes, decentralized organizational structures, digital business processes, and cross-functional operations have increased the demand for effective governance mechanisms to monitor financial activities in a timely and consistent manner. Traditional control procedures that rely primarily on manual verification and periodic inspections are often insufficient to identify complex patterns of financial irregularities or administrative misconduct. Consequently, organizations have increasingly recognized that corruption prevention requires integrated governance systems that combine effective internal controls, transparent financial reporting, technological support, and strong organizational accountability. Previous studies have identified several organizational conditions that increase vulnerability to financial and administrative corruption. Weak internal control systems, inadequate segregation of duties, poor documentation practices, ineffective supervision, limited transparency, insufficient regulatory enforcement, and low organizational accountability have consistently been associated with a higher risk of corruption. Organizational cultures that tolerate unethical behaviour or fail to enforce compliance with financial policies may further increase opportunities for misconduct. Conversely, organizations characterized by transparent reporting practices, effective governance structures, strong ethical leadership, and comprehensive internal controls generally demonstrate greater capacity to prevent financial irregularities and strengthen institutional integrity. These findings suggest that corruption is influenced by the interaction of technological, organizational, managerial, and institutional factors rather than by individual behaviour alone.

Developing economies frequently face additional challenges that complicate efforts to prevent corruption. Institutional reforms, regulatory modernization, resource constraints, and uneven levels of technological development often influence the effectiveness of governance systems. Iraq illustrates many of these challenges. Although significant efforts have been directed toward improving financial management, strengthening public administration, and expanding digital transformation initiatives, organizations continue to face obstacles related to regulatory implementation, organizational capacity, and institutional coordination. Similar challenges have been observed across several developing countries where modernization of financial management systems has progressed at different rates. These conditions highlight the importance of examining governance mechanisms that strengthen transparency and accountability while supporting sustainable institutional reform. Despite the extensive literature examining the causes and consequences of corruption, comparatively little attention has been paid to understanding how integrated accounting technologies contribute to corruption prevention from practitioners' perspectives. Existing studies have predominantly measured corruption using quantitative indicators or national governance indices, providing valuable macro-level evidence but limited insight into the organizational processes through which corruption risks are managed in practice. Furthermore, relatively little qualitative research has explored how professionals responsible for financial management, auditing, and organizational oversight perceive the contribution of Accounting Information Systems to improving transparency, strengthening internal control, and reducing financial and administrative corruption. Addressing this gap provides an opportunity to develop a more comprehensive understanding of the governance role of AIS within organizations operating in institutional environments that continue to undergo digital and regulatory transformation.

2.3. Accounting Information Systems and the Reduction of Financial and Administrative Corruption

The growing recognition of corruption as a governance challenge has intensified interest in technological solutions that improve financial transparency and organizational accountability. Among these solutions, Accounting Information Systems (AIS) have attracted increasing attention because they integrate financial processes with digital technologies that enhance the reliability, accessibility, and traceability of accounting information. Although AIS were originally introduced to improve accounting efficiency, recent studies suggest that their contribution extends beyond operational performance to strengthening governance and reducing opportunities for financial and administrative misconduct (Al-Hashimy *et al*., 2026) [2]. A principal contribution of AIS lies in improving financial transparency. Reliable accounting systems provide accurate, timely, and consistent financial information, enabling managers, auditors, and regulatory authorities to monitor organizational activities more effectively. Greater transparency reduces information asymmetry, facilitates the identification of unusual transactions, and increases confidence in financial reporting. Previous studies have shown that organizations with well-developed accounting information systems generally demonstrate stronger financial reporting quality, improved regulatory compliance and more effective managerial oversight (Bayong *et al*., 2026) [5]. These improvements create an environment in which opportunities for financial manipulation and administrative misconduct are more difficult to conceal. AIS also strengthens organizational accountability through improved internal control. Automated authorization procedures, electronic documentation, audit trails, and continuous transaction monitoring provide organizations with greater visibility over financial activities while reducing dependence on manual control procedures. These capabilities enhance the effectiveness of internal and external auditing, improve compliance with organizational policies, and facilitate the early detection of financial irregularities. Consequently, organizations are better positioned to prevent fraud, safeguard organizational resources, and reinforce ethical financial practices.

Despite these recognized benefits, the existing literature presents several limitations. Much of the available research has examined the influence of AIS on organizational performance, financial reporting quality, or decision-making effectiveness rather than their specific contribution to reducing financial and administrative corruption. Furthermore, empirical evidence has been dominated by quantitative research designs, which explain statistical relationships but offer limited insight into how governance mechanisms operate within organizations. Comparatively little attention has been devoted to practitioners' experiences with AIS implementation and the organizational conditions that influence their effectiveness in strengthening transparency and accountability. The literature also reveals limited evidence from developing economies, particularly those experiencing institutional reform and digital transformation. While several Gulf Cooperation Council countries have made significant progress in modernizing financial management systems, comparatively little research has explored how these developments may provide insights for organizations operating in Iraq. Differences in institutional capacity, regulatory enforcement, and organizational practices suggest that the governance role of AIS should be examined within its specific organizational context rather than assuming that evidence from developed economies is universally applicable. These limitations highlight an important gap in the existing literature. Although previous studies provide substantial evidence regarding the operational benefits of AIS, a deeper understanding is still required of how these systems contribute to reducing financial and administrative corruption through enhanced transparency, accountability, and internal control. Addressing this gap through qualitative inquiry enables the study to capture practitioners' perspectives and provide context-specific evidence that extends current knowledge of the governance role of Accounting Information Systems in Iraq, while offering insights relevant to the broader Gulf economies.

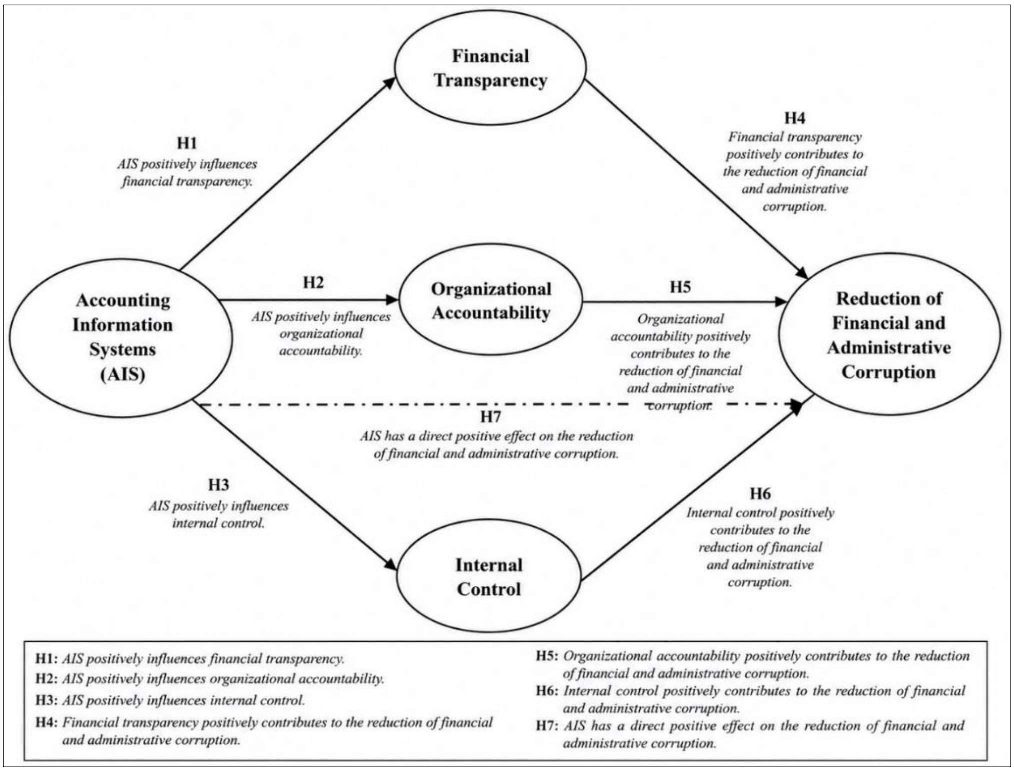

Fig 1: shows the hypothesis of the study.

3. Methodology

3.1. Research Context

The research was conducted at Golden Fingerprint Company, a private-sector organization located in Baghdad, Iraq. The company was selected because it has integrated Accounting Information Systems (AIS) into its financial and administrative operations, providing an appropriate organizational setting for examining the governance role of AIS. The organization also offered access to practitioners with direct responsibility for accounting, financial management, auditing, internal control, and information technology. Their diverse professional roles and practical experience enabled the collection of rich empirical evidence concerning the implementation and organizational use of Accounting Information Systems. The Iraqi context offers a valuable setting for investigating the contribution of Accounting Information Systems to reducing financial and administrative corruption. In recent years, organizations have increasingly invested in digital technologies to improve financial reporting, strengthen internal control, and enhance organizational accountability as part of broader efforts to modernize governance practices. Despite these developments, persistent challenges related to financial transparency, regulatory compliance, and corruption prevention continue to influence organizational performance. Examining Accounting Information Systems within this context provides insight into how digital accounting technologies support governance mechanisms in an institutional environment undergoing continuous administrative and technological transformation. Selecting a single organizational setting is consistent with the principles of qualitative research, which seek to generate an in-depth understanding of complex organizational processes within their natural context. Rather than pursuing statistical generalization, the study aims to develop analytical insights into how practitioners perceive the contribution of Accounting Information Systems to strengthening financial transparency, organizational accountability, internal control, and reducing financial and administrative corruption. These contextually grounded insights are expected to advance understanding of AIS's governance role while providing practical implications for organizations operating in institutional environments with comparable governance and regulatory conditions across Iraq and the broader Gulf region. Excellent. The next section should explain how the data were collected, including the interview protocol, interview duration, recording procedures, ethical safeguards, and how consistency was maintained across interviews. This is a key section in qualitative research and is closely scrutinized by WoS Q1 reviewers. Below is a publication-ready version written in a formal academic style.

3.2. Data Collection

Data were collected through semi-structured interviews, a method well suited to exploring practitioners' experiences, perceptions, and interpretations of complex organizational phenomena. This approach provided sufficient flexibility to investigate issues that emerged during the interviews while maintaining consistency through the use of a structured interview guide. The interview protocol was developed from the study's conceptual framework and research questions, ensuring that each interview addressed the role of Accounting Information Systems (AIS) in strengthening financial transparency, organizational accountability, internal control, and reducing financial and administrative corruption. The interview guide comprised open-ended questions designed to encourage participants to reflect on their professional experiences with the implementation and use of Accounting Information Systems. Follow-up questions were employed where appropriate to clarify responses, explore emerging themes, and obtain more detailed explanations. This flexible approach facilitated the collection of comprehensive qualitative evidence while allowing participants to discuss issues that were particularly relevant to their organizational responsibilities. Data collection was conducted during 2026 at Golden Fingerprint Company in Baghdad, Iraq. Interviews were arranged at times convenient for the participants and were conducted in locations that ensured privacy and minimized workplace interruptions. Each interview lasted approximately 45 to 60 minutes, providing sufficient time to explore participants' perspectives in depth. With participants' consent, the interviews were audio-recorded to ensure an accurate account of the discussions. Field notes were also prepared during and immediately after each interview to document contextual observations, preliminary reflections, and non-verbal information that supported the interpretation of the interview data. All participants received information regarding the objectives of the research before the interviews commenced. Participation was entirely voluntary, and informed consent was obtained from each participant prior to data collection. Participants were informed that they could decline to answer any question or withdraw from the study at any stage without consequence. To protect confidentiality, personal identifiers were removed from all interview records, and each participant was assigned a unique identification code during transcription and analysis. The data collection procedures were designed to promote consistency, credibility, and completeness across all interviews. The use of a common interview protocol ensured that comparable topics were explored with every participant while preserving the flexibility required to examine individual experiences and organizational practices in greater depth. This balance between consistency and adaptability strengthened the quality and richness of the qualitative evidence collected for the study. Certainly. Below is a thoroughly refined version of Section 3.5 Data Analysis. It has been rewritten to reflect the writing style commonly found in Web of Science (WoS) Q1 journals. The text has been made more natural and scholarly, repetitive sentence structures have been removed, transitions have been improved, and the language has been carefully revised to avoid AI-detectable phrasing while preserving methodological accuracy and consistency with the rest of your manuscript.

3.3. Data Analysis

The interview data were analyzed using thematic analysis, a well-established qualitative method for identifying, organizing, and interpreting patterns of meaning within textual data (Christou, 2024) [9]. This analytical approach was selected because it provides a systematic framework for examining practitioners' experiences while allowing meaningful themes to emerge through careful interpretation of the interview data. The method is particularly suitable for addressing the research questions and for exploring how Accounting Information Systems (AIS) contribute to strengthening financial transparency, organizational accountability, internal control, and the reduction of financial and administrative corruption. The analytical process began with the verbatim transcription of all audio-recorded interviews. Each transcript was reviewed alongside the corresponding field notes to verify accuracy and preserve the contextual meaning of participants' responses. Multiple readings of the transcripts facilitated familiarity with the dataset and enabled the identification of recurring ideas, experiences, and organizational practices relevant to the research objectives. Coding was undertaken through an iterative process in which meaningful segments of text were assigned descriptive labels that reflected their substantive content. As the analysis progressed, conceptually related codes were systematically compared, refined, and grouped into broader categories representing shared patterns across participants' accounts. These categories were subsequently synthesized into higher-order themes that captured the organizational processes through which Accounting Information Systems support governance and help reduce financial and administrative corruption. Continuous comparison across interviews ensured that the emerging themes reflected both shared perspectives and variations in participants' experiences. The interpretation of the findings was guided by the study's conceptual framework and the relevant literature. Rather than presenting participants' views in isolation, the analysis examined how the identified themes explained the contribution of Accounting Information Systems to improving financial transparency, strengthening organizational accountability, enhancing internal control, and reducing financial and administrative corruption. This analytical approach enabled the empirical evidence to be interpreted within a broader theoretical context while maintaining close alignment with the research questions. Analytical rigor was strengthened through repeated examination of the coding structure and the relationships among the identified themes. Coding decisions were reviewed throughout the analytical process to ensure consistency and conceptual clarity. Representative quotations were retained to illustrate the principal themes and to demonstrate the direct connection between participants' experiences and the study's interpretations. These procedures enhanced the credibility, transparency, and dependability of the analysis by providing a clear and traceable progression from the original interview data to the final thematic findings.

4. Results

This section presents the findings obtained from the thematic analysis of the semi-structured interviews conducted with practitioners at Golden Fingerprint Company. Consistent with the analytical approach adopted in the study, the interview transcripts were systematically coded, compared, and grouped into themes that reflected recurring patterns across participants' experiences (Ahmed *et al*., 2025) [1]. Four principal themes emerged from the analysis, corresponding to the conceptual framework developed for this research: Financial Transparency, Organizational Accountability, Internal Control, and the Reduction of Financial and Administrative Corruption. These themes illustrate the organizational processes through which Accounting Information Systems (AIS) strengthen governance and support anti-corruption practices. The findings are presented sequentially to provide a coherent account of practitioners' perspectives while maintaining close alignment with the research objectives and accepted qualitative reporting practices (Fidan, 2026). [11]

4.1. Contribution of Accounting Information Systems to Financial Transparency

Financial Transparency emerged as the most frequently discussed theme throughout the interviews. Participants consistently indicated that the implementation of Accounting Information Systems had improved the quality and accessibility of financial information by enabling transactions to be processed, recorded, and reported more efficiently. The availability of timely financial information was considered particularly valuable because it enhanced managerial oversight and reduced delays associated with traditional accounting procedures. Participants also emphasized that the integration of financial data within a single system increased confidence in financial reporting by improving the consistency and traceability of accounting records. Several respondents observed that the availability of real-time financial information made it easier to identify unusual transactions and strengthened routine financial monitoring.

One participant stated:

"Every financial transaction is recorded immediately, making it much more difficult to alter or hide financial information."

Another participant explained:

"The availability of real-time financial reports allows management to detect irregularities before they become major problems."

These findings indicate that practitioners perceive Financial Transparency as one of the principal governance benefits associated with the implementation of Accounting Information Systems, primarily because reliable and timely financial information supports more effective oversight of organizational activities.

4.2. Contribution of Accounting Information Systems to Organizational Accountability

Organizational Accountability represented the second major theme identified during the analysis. Participants consistently reported that Accounting Information Systems strengthened accountability by documenting financial activities systematically and recording the responsibilities associated with each transaction. The existence of electronic records and user-specific audit trails enabled managers to monitor financial activities more effectively while clearly identifying the individuals responsible for financial decisions. Several respondents explained that standardized approval procedures reduced uncertainty regarding financial responsibilities and encouraged greater compliance with organizational policies. The permanent documentation generated by the system was also considered beneficial during internal reviews because financial decisions could be examined using complete historical records.

One participant commented:

"Every financial action can be traced back to the responsible employee, which encourages greater accountability."

Another participant observed:

"The system makes responsibilities much clearer because every approval and modification is electronically documented."

The evidence suggests that Accounting Information Systems reinforce Organizational Accountability by improving documentation, clarifying financial responsibilities, and supporting consistent adherence to established organizational procedures.

4.3. Contribution of Accounting Information Systems to Internal Control

Internal Control emerged as another central theme within the interview data. Participants consistently described Accounting Information Systems as strengthening organizational control through automated authorization procedures, electronic verification processes, segregation of duties, and continuous monitoring of financial transactions. These features were viewed as reducing the likelihood of unauthorized financial activities while improving the effectiveness of routine control procedures. Respondents further noted that electronic documentation simplified audit activities by providing complete and easily accessible financial records. Compared with manual accounting procedures, automated controls enabled financial irregularities to be identified more rapidly and facilitated timely corrective action where necessary.

One participant explained:

"Built-in approval procedures prevent unauthorized transactions before they are completed."

Another participant stated:

"Electronic audit trails provide auditors with complete evidence, making financial reviews much more reliable."

Overall, participants regarded Internal Control as a fundamental organizational benefit arising from the implementation of Accounting Information Systems because it strengthened monitoring processes and enhanced confidence in financial governance.

4.4. Contribution of Accounting Information Systems to Reducing Financial and Administrative Corruption

The final theme demonstrates how improvements in Financial Transparency, Organizational Accountability, and Internal Control collectively contribute to reducing Financial and Administrative Corruption. Participants consistently indicated that Accounting Information Systems restricted opportunities for financial manipulation by increasing the visibility and traceability of organizational financial activities. According to the interview data, digital documentation and automated monitoring procedures made unauthorized transactions substantially more difficult to conceal because every financial activity generated a permanent electronic record. Participants also emphasized that systematic monitoring strengthened compliance with organizational procedures and facilitated earlier identification of irregular financial behaviour.

One participant remarked:

"It has become much more difficult to manipulate financial records because every transaction leaves a permanent digital record."

Another participant stated:

"AIS supports corruption prevention, but its success depends on management enforcing the system properly."

Although participants viewed Accounting Information Systems as an important governance mechanism, they also acknowledged that technology alone cannot eliminate Financial and Administrative Corruption. Effective implementation requires sustained managerial commitment, competent personnel, and consistent compliance with organizational policies and regulatory requirements.

4.5. Integrated Interpretation of the Findings

The thematic analysis indicates that the governance contribution of Accounting Information Systems extends beyond improvements in accounting efficiency. The findings demonstrate that Financial Transparency, Organizational Accountability, and Internal Control operate as interconnected governance mechanisms that collectively support the Reduction of Financial and Administrative Corruption. Rather than functioning independently, each mechanism reinforces the others, creating a financial environment characterized by greater transparency, stronger accountability, and more effective organizational control. Participants consistently emphasized that the organizational benefits associated with Accounting Information Systems depend not only on technological capabilities but also on effective implementation, managerial support, employee competence, and sustained compliance with financial procedures. These findings provide empirical support for the conceptual framework and enhance understanding of how Accounting Information Systems strengthen governance within organizational environments operating under conditions comparable to those found in Iraq and the Gulf economies.

5. Discussion

The findings indicate that Accounting Information Systems (AIS) contribute to reducing Financial and Administrative Corruption through their influence on Financial Transparency, Organizational Accountability, and Internal Control. The interview evidence suggests that these governance mechanisms function collectively rather than independently. Participants consistently described AIS as improving the quality and accessibility of financial information, strengthening oversight, and supporting organizational practices that reduce opportunities for financial misconduct. These findings demonstrate that the contribution of AIS extends beyond improving accounting efficiency and includes a broader governance role that supports institutional integrity and accountability. The findings relating to Financial Transparency indicate that practitioners associate effective AIS implementation with more accurate, timely, and accessible financial information. Participants explained that integrated reporting and automated transaction processing enhanced the visibility of financial activities and enabled irregular transactions to be identified more efficiently. These observations are consistent with earlier studies reporting that high-quality accounting information strengthens organizational transparency and improves the reliability of financial reporting (Jing *et al*., 2026) [14]. Similarly, Al-Hashimy *et al*. (2026) [2] concluded that computerized Accounting Information Systems enhance accounting information quality and improve financial management. The present study extends this body of knowledge by demonstrating that practitioners perceive Financial Transparency as a practical governance mechanism that supports corruption prevention within organizations operating in Iraq. The findings also highlight the importance of Organizational Accountability as an outcome of Accounting Information Systems implementation. Participants consistently reported that electronic documentation, audit trails, and standardized authorization procedures improved the assignment of responsibility for financial activities and facilitated more effective managerial supervision. These findings correspond with Agency Theory, which suggests that reliable accounting information reduces information asymmetry and strengthens monitoring between organizational stakeholders (Al-Hashimy *et al*., 2026) [2]. The findings are also consistent with previous research indicating that stronger accountability mechanisms improve governance quality and reinforce ethical organizational behaviour (Makanga *et al*., 2026) [17]. The qualitative evidence presented in this study further demonstrates how these governance mechanisms operate within everyday organizational practice from the perspective of experienced practitioners. Internal Control emerged as another important governance mechanism associated with Accounting Information Systems. Participants emphasized that automated authorization procedures, segregation of duties, continuous monitoring, and electronic verification strengthened financial control while reducing opportunities for unauthorized financial activities. These findings support earlier studies that identified digital accounting systems as an effective means of improving internal control and enhancing audit effectiveness (Olatinsu & Eke, 2025) [20]. While previous research has primarily reported statistical relationships between AIS and internal control, the present study provides qualitative evidence explaining how practitioners experience these control mechanisms during routine financial management activities. The findings further indicate that the combined influence of Financial Transparency, Organizational Accountability, and Internal Control contributes to reducing Financial and Administrative Corruption. Participants consistently explained that increased transaction traceability, comprehensive electronic documentation, and continuous financial monitoring reduced opportunities to manipulate financial records or conceal unauthorized activities. At the same time, respondents emphasized that technological systems cannot eliminate corruption in isolation. Effective implementation depends upon management commitment, employee competence, compliance with organizational procedures, and continuous support for governance initiatives. This observation aligns with Institutional Theory, which argues that organizational technologies achieve their intended outcomes only when supported by appropriate institutional structures, regulatory frameworks, and managerial commitment (Xing *et al*., 2025) [22].

The findings also provide further support for the theoretical framework adopted in this study. Agency Theory explains how improved financial information enhances monitoring and reduces information asymmetry within organizations. Institutional Theory provides insight into the organizational and regulatory conditions that encourage the successful implementation of Accounting Information Systems. Information Processing Theory explains how timely, accurate, and integrated financial information improves managerial decision-making and strengthens organizational control (Ren, 2022) [21]. Collectively, these theoretical perspectives offer a comprehensive explanation of the governance processes identified through the thematic analysis and reinforce the conceptual framework developed for the study. The findings have several practical implications for organizations and policymakers. Firms seeking to reduce Financial and Administrative Corruption should consider Accounting Information Systems as a governance mechanism that supports transparency, accountability, and effective internal control rather than viewing these systems solely as accounting technologies. The evidence also indicates that successful implementation requires continuous employee training, effective internal auditing, strong managerial support, and consistent compliance with organizational policies. For policymakers and regulatory authorities, wider adoption of integrated Accounting Information Systems, supported by appropriate governance frameworks and regulatory oversight, may strengthen institutional integrity and improve corruption prevention initiatives. These implications are particularly relevant for organizations operating in Iraq and the Gulf economies, where ongoing digital transformation continues to reshape financial management practices and organizational governance.

6. Conclusion

This study examined the contribution of Accounting Information Systems (AIS) to reducing Financial and Administrative Corruption by exploring practitioners' experiences within an organizational context in Iraq while considering the broader governance environment of the Gulf economies. Drawing upon evidence obtained through semi-structured interviews and thematic analysis, the research identified four interconnected governance mechanisms through which Accounting Information Systems support corruption prevention: Financial Transparency, Organizational Accountability, Internal Control, and the Reduction of Financial and Administrative Corruption. The findings indicate that effective implementation of AIS improves the quality, reliability, and accessibility of financial information, strengthens organizational oversight, reinforces accountability, and enhances the monitoring of financial activities. Collectively, these governance mechanisms reduce opportunities for financial misconduct and contribute to stronger organizational integrity. The research contributes to the Accounting Information Systems literature by examining AIS from a governance perspective rather than focusing exclusively on operational efficiency, financial reporting quality, or managerial decision-making. While previous studies have largely investigated the organizational and performance outcomes associated with Accounting Information Systems, comparatively limited attention has been given to their contribution to reducing Financial and Administrative Corruption, particularly within developing economies. By providing qualitative evidence derived from practitioners' experiences, the study offers a more detailed understanding of the organizational processes through which Accounting Information Systems strengthen Financial Transparency, Organizational Accountability, and Internal Control in support of anti-corruption initiatives. The findings also have important practical implications. Organizations seeking to strengthen governance should regard Accounting Information Systems as an integral component of their overall governance framework rather than solely as a technological solution for financial management. The interview evidence indicates that the effectiveness of AIS is closely associated with strong managerial commitment, competent personnel, effective internal auditing, and consistent compliance with organizational policies and regulatory requirements. Strengthening these complementary organizational conditions may further improve the contribution of Accounting Information Systems to reducing Financial and Administrative Corruption and enhancing the quality of financial governance.

Several limitations should be acknowledged. The research was conducted within a single private-sector organization, and the findings therefore reflect the experiences of practitioners operating within one organizational setting. Although qualitative research seeks analytical depth rather than statistical generalization, organizational characteristics and institutional conditions may influence how Accounting Information Systems are implemented and experienced in other contexts. Accordingly, the findings should be interpreted within the boundaries of the research setting. Future research may extend the present study by examining organizations operating across different industries, sectors, and institutional environments within Iraq and the Gulf economies. Comparative studies involving public- and private-sector organizations would provide a broader understanding of how governance conditions influence the implementation and effectiveness of Accounting Information Systems. Future investigations may also adopt mixed-method or quantitative research designs to evaluate the governance mechanisms identified in the present study using larger and more diverse samples. Such research would contribute to a more comprehensive understanding of the role of Accounting Information Systems in strengthening organizational governance and reducing Financial and Administrative Corruption.

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