

# The Role of Accounting Information in Rationalizing the Expenditure of the State's General Budget in an Applied Study in the Iraqi Hajj Authority

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## Abstract

The current study aimed to identify the role of accounting information in rationalizing the spending of the state's general budget in an applied study in the Iraqi Hajj Authority. Their number is (160), and the results of the study concluded that the total arithmetic mean for the role of accounting information in rationalizing the spending of the state's general budget in the Iraqi Hajj Authority was (3.38), with a standard deviation of (1.27), and with an effective role to a moderate degree.

**Keywords:** accounting information, rationalization of spending, the state's general budget.

## دور المعلومات المحاسبية في ترشيد الإنفاق من الموازنة العامة للدولة دراسة تطبيقية في هيئة الحج العراقية الباحث علي محمد ذنون

**المخلص:** هدفت الدراسة الحالية إلى التعرف على دور المعلومات المحاسبية في ترشيد إنفاق الموازنة العامة للدولة دراسة تطبيقية في هيئة الحج العراقية. وعددها (١٦٠)، وخلصت نتائج الدراسة إلى أن المتوسط الحسابي الكلي لدور المعلومات المحاسبية في ترشيد إنفاق الموازنة العامة للدولة في هيئة الحج العراقية بلغ (٣,٣٨)، بانحراف معياري قدره (١,٢٧) وبدور فعال بدرجة متوسطة.

**الكلمات الدالة:** المعلومات المحاسبية، ترشيد الإنفاق، الموازنة العامة للدولة.

Received: 9/6/2023

Revised: 21/7/2023

Accepted: 13/8/2023

Published online: 14/9/2023

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<https://doi.org/10.65811/531>

**Citation:** Mohammed, A (2023). "The Role of Accounting Information in Rationalizing the Expenditure of The State's General Budget in An Applied Study in The Iraqi Hajj Authority. International Jordanian journal Aryam for humanities and social sciences; IJJA, 5(3).



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International Jordanian journal  
Aryam for humanities and social  
sciences: [Issn Online 2706-8455](https://doi.org/10.65811/531)

## **Introduction**

The economic problems that have recently faced the global economy, especially the economy of the Arab countries and those that have recently been exposed to wars, required The principles are to achieve the role of credibility and reliability in accounting information and data to study the state's general budget on the one hand and to develop plans to rationalize the increasing spending day after day in state institutions in light of the chronic deficit that the general budget suffers from, and in a way that achieves a balance between expenditures and the volume of revenues in state institutions.

Accounting information aims to provide financial data after processing, classifying, and verifying their quality and reliability to make the right economic decisions. Countries develop the necessary and organized financial plans to access accounting information and verify its quality in a systematic manner from all governmental and private institutions of the state. If the accounting information is controlled in the correct manner, the accounting information can be adopted for the purposes of the state's internal financial decisions, which are mainly related to the state's budget (Khafaf and Al-Zahra, 2022).

The outputs of the financial accounting system, which are lists of high-quality classified financial data, are considered an essential pillar in the process of making important financial decisions in the institution in particular and in the country in general. Many studies have shown (Boukandoura and Schnekher, 2017) that disclosing accounting information for institutions reflects expenses, returns, and the degree of risk, which helps in adjusting expectations for the institution's management, predicting the economic future of the institution, avoiding the occurrence of potential losses, and contributing to the ease of making decisions. The quality of accounting information for any institution also contributes to rationalizing the institution's expenses.

The Research Problem and Its Questions The problems faced by major companies around the world in general and in the Arab countries in particular, especially as a result of the separation of ownership from management in most companies, required the establishment of a set of controls to verify the role of

accounting information, and even go beyond that to verify the quality of this information. Information, its suitability and reliability to ensure the provision of accurate accounting information that helps in making investment and credit decisions and everything related to the institution (Daraousi and Saud, 2019).

The wars and political problems that occurred in the last two decades of the last century and their subsequent remnants also had negative effects on the economic reality, administrative corruption, and collapses in the economy of the State of Iraq in particular, which in turn affected the general budget (Chowthari and Rawabah, 2019).

Despite the chronic deficit that the operating budget of the State of Iraq suffers from due to the decline in oil prices and its repercussions on cash flow on the one hand, which is considered the main source of the state budget and the increase in the number of employees and the lack of investment in the private sector on the other hand, the volume of spending in state institutions still exceeds the volume of production, which... It required the establishment of laws, regulations and instructions that regulate the state's financial work and require rationalizing spending on the state's general budget in all state institutions. In light of the Iraqi government's intention to rationalize public spending and begin reform processes in governmental and private state institutions, the researcher saw, through his work in the Iraqi Hajj Authority, which is one of the state governmental institutions that provides facilities and services to pilgrims and Umrah performers from the State of Iraq, that it is necessary for the authority to rationalize spending according to the state's general budget. Which prompted him to study the role of accounting information in rationalizing spending on the state's general budget in an applied study in the Iraqi Hajj Authority.

The following questions arise from the research problem:

- The first question: What is the role of accounting information in rationalizing spending on the state's general budget in the Iraqi Hajj Authority?
- The following sub-questions branch out from the first question: -
- What is the role of appropriate accounting information in

rationalizing spending on the state's general budget in the Iraqi Hajj Authority?

- What is the role of consistency of accounting information in rationalizing spending on the state's general budget in the Iraqi Hajj Authority?
- What is the role of the objectivity of accounting information in rationalizing spending on the state's general budget in the Iraqi Hajj Authority?

**Research Importance:** The importance of the research stems from the content of the study that will be addressed, which is the role of accounting information in rationalizing spending, as rationalizing spending on the general budget is one of the biggest challenges facing the State of Iraq in light of the crisis facing the state budget, especially in the recent period.

**The importance of the research** also lies in the fact that it will contribute to identifying the role of accounting information in rationalizing spending in the Iraqi Hajj Authority, which is a government institution that provides its services to a very large segment of Iraqi society, and identifying the impact of one of the most important variables in accounting practices, which is accounting information, and also identifying the To what extent can accounting information play an important role in rationalizing spending? In addition to the theoretical framework that this research will provide on both accounting information and rationalization of spending, this research may be a starting point for future studies Related to the research variables and on different societies.

### **Research Aims**

- Identifying the role of accounting information in rationalizing spending in Iraqi Hajj Authority.
- Identifying role of appropriate accounting information in rationalizing spending in the Iraqi Hajj Authority.
- Identifying role of consistency of accounting information in rationalizing spending in the Iraqi Hajj Authority.

- Identifying role of objectivity of accounting information in rationalizing spending in Iraqi Hajj Authority.

**Terminological and procedural definitions:** The following is a definition of a group of terms included in the research that may help in understanding the variables that the research seeks to measure:

**Accounting information:** A set of data that is processed using programs and mathematical equations to produce results that represent information. This information is characterized by a set of characteristics that enable the institution or organization to benefit from this information (Fayed Sarah and Haliteem, 2022). The researcher defines it procedurally as accounting data and facts classified and organized in a quantitative and descriptive manner for the Iraqi Hajj Authority. Which was measured in this research through the following dimensions (appropriateness, predictive ability, timeliness, reliability, objectivity, comparable, understandable).

**Suitability accounting information:** Ability of accounting information to predict future, verify the validity of previous predictions, and provide forecasts at appropriate time to benefit from them in rationalizing spending on the state's general budget (Boukandura and Schnekher, 2017).

**Reliability accounting information:** ability of accounting information to be verified by reaching the same results if the accuracy of the accounting information is verified by more than one specialist, in addition to its freedom from errors and its ability to express economic events clearly and without bias (Daraousi and Saud, 2019).

**Objectivity of accounting information:** the agreement of all accountants on the accuracy of the accounting information that has been processed. This is done through impartiality on the one hand and full disclosure of the accounting information with full transparency (Bilal, 2019).

**Rationalization of spending:** rationality and wisdom in behavior to reduce waste and extravagance to a minimum with the aim of making the most of economic resources available within the institution or business management organization (Gitawi, 2022). researcher defines it procedurally as the rationality that Hajj Authority employs to reduce extravagance and

extravagance in a way that is consistent with the state's general budget from the point of view of the authority's employees. Which will be measured by when respondents respond to the study tool on the paragraphs of the research tool designated for that.

**The Iraqi Hajj Authority:** religious governmental institution that manages Hajj affairs and provides all services to Iraqi pilgrims in accordance with Law No. 23 of 2005. It undertakes the management of Hajj and Umrah rituals, and its main headquarters is in Baghdad and has branches throughout Iraq.

**Research Methodology:** This research is considered a causal explanatory study, as the researcher used descriptive analytical method that relies on studying and analyzing correlational and causal relationships that exist between the independent variable represented by accounting information and its dimensions (relevance of accounting information, reliability of accounting information, objectivity of accounting information).

The dependent variable, which is rationalization of spending, is an attempt to identify the role that the independent variable plays in the dependent variable, in order to reach conclusions that contribute to developing and improving reality .

**Search Limits:** Objective limits: The role of accounting information in rationalizing spending in the Iraqi Hajj Authority.

Spatial boundaries: Iraqi Hajj Authority.

Human limits: All employees of the Iraqi Hajj Authority.

Time limits: 2022-2023

**Research Methodology:** The researcher used the descriptive analytical method to suit the purposes of the research, which focuses on analyzing the data and then describing it accurately and expressing it through translation of quantitative and qualitative data.

### **Research Population and Semple**

For This Reason, Curent Research Community, All Employées Of The Iraqi Justice Authority, Who Numbers (160), Rely On The Data Of Personnel Affairs In

The Luxury Authority 2022 -2023, and they Are Researchers Studying The Entire Research Community, Meaning That Creativity Is Represented By The Research Community, And It Has Reached, As Previously Mentioned, (160) Within Following Job Plans. (Manager, President, Accountant, Financial Auditor, Financial Planner) This Is Due to The Small Number Of The Research Community.

### **Research Tool**

The researcher used the questionnaire tool to collect data due to its suitability The nature of the research. The researcher verified the validity of the research

### **Tool (the questionnaire) through the Following:**

Verifying The Apparent Validity of The Research Tool To verify the apparent validity of the research tool, the researcher presented the research tool to a group of (5) specialized and experienced reviewers from the faculty members working in public universities, after it was reviewed by the directing supervisor. The researcher modified the research tool in light of the opinions and observations of the arbitrators, by deletion or addition, to become more compatible with the objectives for which it was developed. The paragraphs that were unanimously agreed upon by 87% or more of the arbitrators were adopted as a criterion for adopting paragraphs of the research tool in terms of accuracy of linguistic formulation, clarity, suitability and comprehensiveness.

Questionnaire items for all dimensions that were developed to measure them.

### **Check the virtual honesty of the search tool**

To verify the apparent validity of the research tool, the researcher presented the research tool to a group of arbitrators with competence and experience from the faculty members working in public universities, numbering (5), after it was arbitrated by the mentor supervisor.

The researcher modified the research tool in the light of the opinions of the arbitrators and their observations omitted, or added to become more compatible with the objectives for which it was set, where the paragraphs that

87% or more of the arbitrators unanimously agreed upon as a test for the adoption of the paragraphs of the research tool in terms of the accuracy of the linguistic wording, clarity and the appropriateness and comprehensiveness of the paragraphs of the questionnaire for all dimensions that were developed in order to measure them.

Verifying the validity of the internal consistency of the paragraphs of the questionnaire

Less than (0.05), which indicates that all paragraphs are related to a medium to strong degree and that all paragraphs belonging to each dimension of the quality of accounting information came with a level of significance less than (0.05)), which indicates that all paragraphs of each dimension belong to the dimension to which they belong and thus all dimensions belong to the resolution.

Structural honesty: The researcher used the Pearson correlation coefficient to identify the degree of validity of the structural resolution by verifying the sincerity of the construction for each dimension of the tool as well as for each variable, where the results of Pearson correlation coefficient between the dimensions and the resolution as a whole came with a level of significance less than (0.05) Which in turn indicates that all research criteria are linked between a strong positive and a very strong positive link between each dimension of the research component of the questionnaire and the questionnaire, which clearly indicates the durability and strength of the sincerity of the questionnaire construction

### **Stability of the research tool (questionnaire)**

To verify the stability of the research tool (questionnaire), the researcher calculated the stability coefficient (Cro Nabach alpha) for all dimensions of the research tool, where it is clear that the values of the Cronbach alpha stability coefficient ranged between (0.78-0.87) for all dimensions and variables of the research, and where these results indicate that all the values of the stability coefficient were high, and acceptable for the purposes of research and application, as studies of the previous theoretical literature indicated that the acceptance rate of the stability coefficient for studies and their application It is estimated at (0.70) and therefore the value of

the stability coefficient is acceptable for the purposes of conducting the research and applying its tool to the members of the research sample.

## **Results**

first main question: What is the role of accounting information in rationalizing spending on the state budget in the Iraqi Hajj Authority? To be able to answer the first research question, the researcher answered the sub-questions emanating from the first main question and then concluded the main answer as follows:

### **Presentation of results related to the first sub-question**

The first sub-question: What is the role of the appropriateness of accounting information in rationalizing the spending of the state budget in the Iraqi Hajj Authority? To answer the first sub-question, the researcher found the arithmetic averages and standard deviations of the respondents' answers to the study tool on paragraphs after the appropriateness of accounting information and its role in rationalizing spending on the state's general budget in the Iraqi Hajj Authority occupied paragraph No. (3), which states "Accounting information in rationalizing spending in the general budget leads to reducing the degree of risk in it" came in first place with the highest arithmetic mean of (3.98) and standard deviation of (1.43) and the role of Paragraph (7), which states that "the Authority shall review the accounting information before making decisions to rationalize spending for the general budget", ranked last with an arithmetic mean of (3.69) and a standard deviation of (1.01) and a highly effective role.

The answers of the members of the study sample to all paragraphs after the appropriateness of accounting information and its role in rationalizing spending on the state budget in the Iraqi Hajj Authority came in a highly effective role, as the paragraphs came as follows in descending order, paragraph (5) ranked second, paragraph (1) ranked third, while paragraph (4) ranked fourth to occupy and in order paragraph No. (8) ranked fifth and followed in sixth rank paragraph (6).

While the overall arithmetic mean of the role of adequacy of accounting information in rationalizing spending on the state budget in the Iraqi Hajj

Authority was (3.82), a standard deviation of (1.01), and a highly effective role.

### **Presentation of results related to the second sub-question**

The second sub-question: What is the role of the stability of accounting information in rationalizing the spending of the state budget in the Iraqi Hajj Authority? To answer the second sub- question, the researcher found the arithmetic averages and standard deviations of the respondents' answers to the study tool on paragraphs after the stability of accounting information and its role in rationalizing spending on the state's general budget in the Iraqi Hajj Authority came paragraph No. (3), which states: "The use of accounting information as basic inputs contributes to building an appropriate model to judge the efficiency and consistency of spending in the authority." In the first rank, with the highest arithmetic mean of (3.55), standard deviation of (1.43) and an effective role with a moderate degree, while paragraph (4) occupied the last rank, which states: "The results of spending in the Authority are evaluated through a set of accounting indicators based mainly on effective accounting information systems." with an arithmetic mean of (2.78) and a standard deviation of (1.23) and an effective role to a moderate degree.

It is also noted that the answers of the members of the study sample on all paragraphs after the stability of accounting information and its role in rationalizing spending on the state's general budget in the Iraqi Hajj Authority came with an effective role to a medium degree, as the paragraphs came as follows in descending order, paragraph No. (1) ranked second, paragraph No. (6) ranked third, while paragraph No. (2) ranked fourth to occupy and in order paragraph No. (5) ranked fifth and followed by paragraph (7) in the sixth rank Paragraph (8) ranked number six.

While the total arithmetic mean of the role of the stability of accounting information in rationalizing spending on the state budget in the Iraqi Hajj Authority was (3.31) and a standard deviation of (1.34) and an effective role to a moderate degree.

### **Presentation of results related to the third sub-question**

The third sub-question: What is the role of the objectivity of accounting information in rationalizing the spending of the state budget in the Iraqi Hajj

Authority? To answer the third sub-question, the researcher found the arithmetic averages and standard deviations of the respondents' answers to the study tool on paragraphs after the objectivity of accounting information and its role in rationalizing spending for the state's general budget in the Iraqi Hajj Authority came paragraph No. (3), which states: "The disclosure of accounting information helps to identify the sites of extravagance in spending and make decisions to rationalize spending "First rank, with the highest arithmetic mean of (3.78), standard deviation of (1.43) and a highly effective role, while paragraph (4) ranked last, which states: "Impartiality in the preparation of accounting information statements leads to their accuracy, which affects the accuracy of spending rationalization decisions" with an arithmetic mean of (2.56) and a standard deviation of (1.25) and an effective role with a medium degree.

It is also noted that the answers of the members of the study sample to all paragraphs after the objectivity of accounting information and its role in rationalizing the expenditure of the state budget in the Iraqi Hajj Authority came with an effective role to a medium degree, as the paragraphs came as follows in descending order, paragraph (6) ranked second, paragraph (5) ranked third, while paragraph No. (7) ranked fourth to occupy paragraph No. (1) fifth rank and followed in sixth rank paragraph (2). While the total arithmetic mean of the role of the objectivity of accounting information in rationalizing spending on the state budget in the Iraqi Hajj Authority was (3.17) and a standard deviation of (1.38) and an effective role to a moderate degree.

#### **Presentation of results relating to the fourth sub-question**

Fourth sub-question: What is the role of comparability of accounting information in rationalizing spending on the state budget in the Iraqi Hajj Authority? To answer the fourth sub-question, the researcher found the arithmetic averages and standard deviations of the respondents' answers to the study tool on paragraphs after the comparability of accounting information and its role in rationalizing spending on the state's general budget in the Iraqi Hajj Authority came paragraph No. (2), which states: "Accounting information affects the nature and quality of assets agreed upon in the decision to rationalize spending in the general budget. "First rank, with the highest arithmetic mean of (3.77), standard deviation of (1.43) and a highly effective

role, while paragraph (6) ranked last, which states: "The company's commitment to international accounting laws and standards makes accounting information comparable and understandable" with an arithmetic mean of (2.69) and a standard deviation of (1.34) and an effective role with a medium degree. It is also noted through the above table that the answers of the members of the study sample to all paragraphs of the dimension of comparability of accounting information and its role in rationalizing the spending of the state budget in the Iraqi Hajj Authority came with an effective role to a medium degree, as the paragraphs came as follows in descending order, paragraph No. (10) ranked second, and paragraph (5) ranked third.

While paragraph (7) ranked fourth, paragraph (9) ranked fifth, followed by paragraph (1) in sixth rank, while paragraph (4) ranked seventh, followed respectively by paragraphs (8.3) in the eighth and ninth consecutive ranks. While the total arithmetic mean of the role of the comparability of accounting information in rationalizing spending for the state budget in the Iraqi Hajj Authority was (3.19) and a standard deviation of (1.34) and an effective role to a moderate degree.

### **Presentation of results related to the fifth sub-question**

Fifth sub-question: What is the role of the understandability of accounting information in rationalizing the expenditure of the state budget in the Iraqi Hajj Authority? To answer the fifth sub-question, the researcher found the arithmetic averages and standard deviations of the respondents' answers to the study tool on paragraphs after the ability of accounting information to understand and its role in rationalizing spending on the state's general budget in the Iraqi Hajj Authority came paragraph No. (8), which states: "Accounting information helps to know the opportunities available to it to rationalize spending on the general budget. "First rank with the highest arithmetic mean of (3.67) and standard deviation of (1.23) and a highly effective role, while paragraph (4) ranked last, which states that "the quality of accounting information is relied on in comparing the performance of the Authority compared to other competing companies" with an arithmetic mean of (2.89) and a standard deviation of (1.41) and an effective role to a medium degree. It is also noted through the above table that the answers of the members of the study sample to all paragraphs of the dimension of the ability

of accounting information to understand and its role in rationalizing the spending of the state's general budget in the Iraqi Hajj Authority came in an effective role to a medium degree, as the paragraphs came as follows in descending order, paragraph No. (3) ranked second, paragraph (5) ranked third, while paragraph No. (7) occupied the fourth rank to occupy and in order paragraph No. (2) ranked fifth and followed in rank Paragraph (6), while paragraph (1) ranked seventh.

While the total arithmetic mean of the role of the understandability of accounting information in rationalizing spending on the state budget in the Iraqi Hajj Authority was (3.42) and a standard deviation of (1.30) and an effective role to a moderate degree. After presenting all the respondents' answers to the study tool on the sub-questions emanating from the main question, we can conclude the respondents' answer to the study tool on the first main research question as follows:

**The first main question:**

What is the role of accounting information in rationalizing spending on the state budget in the Iraqi Hajj Authority? Through the arithmetic averages, standard deviations and ranks of the respondents' answers to the study tool on all the roles of the accounting information dimensions in rationalizing the spending of the state budget in the Iraqi Hajj Authority, as follows: It came after the appropriateness of accounting information and its role in rationalizing spending for the state budget in the Iraqi Hajj Authority at the first rank and with the highest arithmetic average of (3.82) and a standard deviation of (1.01) and an effective role to a high degree, while it occupied after the ability of accounting information to understand and its role in rationalizing spending for the state budget in the Iraqi Hajj Authority in the second place with an arithmetic mean of (3.42) and a standard deviation of (1.30) and an effective role with a medium degree.

It came in the third rank after the stability of accounting information and its role in rationalizing the spending of the state budget in the Iraqi Hajj Authority with an arithmetic average of (3.19) and a standard deviation of (1.34) and an effective role with a medium degree, to occupy the fourth rank in a row after the comparability of accounting information and its role in rationalizing spending on the state budget in the Iraqi Hajj Authority with an

arithmetic average of (3.19) and a standard deviation of (1.34) and an effective role in a medium degree, to occupy the last rank after the objectivity of accounting information and its role in Rationalization of spending on the state budget in the Iraqi Hajj Authority with an arithmetic mean of (3.17) and a standard deviation of (1.38) and an effective role in medium size.

Here, it must be noted that the arithmetic averages were close and with an effective role to a medium degree, except for the appropriateness of accounting information and its role in rationalizing spending on the state's general budget in the Iraqi Hajj Authority, where it occupied the highest arithmetic average and played an effective role to a high degree. While the total arithmetic mean of the role of accounting information in rationalizing spending on the state budget in the Iraqi Hajj Authority was (3.38) with a standard deviation of (1.27) and a medium high role.

### **Summary of research results**

Highest percentage of respondents to respond to the research tool was estimated at employees with an academic level and postgraduate studies, while the lowest percentage of employees with an academic level was a bachelor's degree, due to the fact that a large percentage of employees hold the academic level of postgraduate studies according to the data of personnel affairs in the authority.

Highest percentage of respondents to respond to the research tool was estimated from employees with the job title of accountant, while the lowest response rate was for employees with the job title of manager, due to the fact that the number of managers in the authority is small if compared with employees with the job title accountant. Highest participation rate of respondents to the survey tool to respond to the research tool was estimated from employees whose number of years of service ranged between (3-6) years, while the lowest percentage came for employees whose years of service ranged (6-9) years. There is an effective role and to a medium degree of accounting information in rationalizing spending on the state budget in the Iraqi Hajj Authority and the researcher attributes this result to the lack of awareness of the employees of the authority of the importance of accounting information and its effective role in rationalizing spending.

- There is an effective role and a high degree of appropriateness of accounting information in rationalizing spending on the state budget in the Iraqi Hajj Authority and the researcher attributes this result to the employees' appreciation of the importance of accounting information in reducing the degree of risk and thus rationalizing spending in the general budget.
- There is an effective role and to a moderate degree of stability of accounting information in rationalizing the expenditure of the state budget in the Iraqi Hajj Authority.
- There is an effective role and to a moderate degree of objectivity of accounting information in rationalizing spending on the state budget in the Iraqi Hajj Authority.
- There is an effective and moderately comparable role for accounting information in rationalizing the expenditure of the state budget in the Iraqi Hajj Authority.
- There is an effective and moderately understandable role in the rationalization of spending on the state budget in the Iraqi Hajj Authority.

### **Research recommendations according to the results**

- Designing accounting programs for organizing and classifying accounting information according to the dimensions of the quality of accounting information, especially to detect ways to rationalize spending in the Iraqi Hajj Authority.
- Relying on accounting information lists in preparing the general budget as well as in making all financial decisions, especially decisions related to rationalizing consumption.
- Involve accountants and financial specialists in decision-making, especially decisions related to the financial matters of the Authority.
- Holding training courses for accountants, auditors and financial planning workers, each according to his specialization, aimed at

developing their skills in preparing accounting information lists and presenting them in a timely manner.

- The need for researchers and specialists in the field of accounting to conduct more studies and research on ways to rationalize spending on the public budget.
- Adopting all expenditure expenditure guidelines resulting from the Authority's accounting information statements, as they are accurate and reliable.
- Giving accounting information more attention and making it the main reference for the Authority in making all decisions.

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