THE IMPACT OF ACCOUNTING INFORMATION SYSTEMS GOVERNANCE ON THE QUALITY OF FINANCIAL STATEMENTS: A FIELD STUDY OF A SAMPLE OF ECONOMIC ENTERPRISES IN BLIDA PROVINCE, ALGERIA

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Abstract
This study aims to highlight the impact of accounting information systems governance on enhancing the quality of financial statements in economic enterprises and the governance influence on the qualitative characteristics of accounting information, including consistency, relevance, Reliability, and Comparability. The study concludes that the governance of accounting information systems significantly and directly influences the quality of financial statements, as it exercises preventive and corrective control throughout all stages of preparing accounting information.

Keywords: Accounting information, accounting information systems governance, corporate governance, financial statements, qualitative characteristics of financial statement quality.

Introduction

Many major global economic enterprises have experienced sudden bankruptcy due to financial, administrative, and accounting corruption, resulting from manipulation, embezzlement, and fraud within their financial statements. Financial statements constitute the essential foundation for internal and external beneficiaries of accounting information, enabling accurate, sound, and timely decision-making. Therefore, these statements must embody specific attributes and qualities to present a transparent and genuine reflection of the enterprise's financial position through comprehensive financial and accounting information disclosure. This necessity has underscored the importance of employing individuals with independence, honesty, and integrity to safeguard institutional interests, achievable only through implementing governance practices and employing mechanisms to mitigate manipulations and embezzlement. Governance further ensures the disclosure of information that is neither accurate nor reliable nor representative of the enterprise's actual financial situation through internal and external control at all organisational levels.

Research Problem

To address this topic, the following research problem was formulated:

- **Does the governance of accounting information systems affect the quality of financial statements within the economic enterprises of the study sample?**

Research Sub-questions:

- To what extent does accounting information systems governance contribute to enhancing the consistency characteristic of financial statements within the economic enterprises of the study sample?
- To what extent does accounting information systems governance contribute to enhancing the relevance characteristic of financial statements within the economic enterprises of the study sample?
- To what extent does accounting information systems governance contribute to enhancing the reliability characteristic of financial statements within the economic enterprises of the study sample?
- To what extent does accounting information systems governance contribute to enhancing the comparability characteristic of financial statements within the economic enterprises of the study sample?

Research Hypotheses:

Main hypothesis:

- Accounting information systems governance does not affect the quality of financial statements in the economic enterprises of the study sample at a statistically significant level ($\alpha \leq 0.05$).

Sub-hypotheses

- Accounting information systems governance does not affect the consistency characteristic of financial statements in the economic enterprises of the study sample at a statistically significant level ($\alpha \leq 0.05$).
- Accounting information systems governance does not affect the relevance characteristic of financial statements in the economic enterprises of the study sample at a statistically significant level ($\alpha \leq 0.05$).
- Accounting information systems governance does not affect the reliability characteristic of financial statements in the economic enterprises of the study sample at a statistically significant level ($\alpha \leq 0.05$).
- Accounting information systems governance does not affect the comparability characteristic of financial statements in the economic enterprises of the study sample at a statistically significant level ($\alpha \leq 0.05$).

Research Objectives

This study aims to:

- Analyse the impact of implementing accounting information systems governance principles on improving the quality of financial statements within economic enterprises.
- Measure the extent to which these enterprises adhere to governance controls related to accounting information systems.
- Identify the role of systems governance in reducing financial errors and manipulations.
- Evaluate the impact of governance on the Reliability and transparency of financial statements.
- Provide recommendations to enhance the implementation of governance principles, thereby improving the quality of financial reporting.

Research Methodology

To answer the proposed research problem and test the validity of the hypotheses, the descriptive and analytical approach will be employed to describe the impact of implementing corporate governance on the quality of financial statements within economic enterprises. This will be conducted by reviewing specialised studies and global references. Moreover, a survey instrument (questionnaire) will be utilised through an exploratory field study on a sample comprising 21 enterprises. Of the 181 distributed questionnaires, 173 were retrieved, of which only 162 were suitable for analysis.

Previous Studies

- Akari and Boussalama (2013). *The Impact of Corporate Governance Implementation on the Quality of Accounting Information*. This study aimed to examine the influence of corporate governance on the quality of accounting information presented in financial reports. It concluded that the primary motivation for applying corporate governance lies in restoring confidence in accounting information and reinforcing control mechanisms through accountability and oversight. The authors emphasised the importance of developing and implementing accounting and auditing standards and strengthening the roles of external and internal auditors and audit committees to ensure transparency and full disclosure, thereby improving the overall quality of accounting information.

-Taleb and Belmadani (2020). *The Contribution of Corporate Governance to Improving the Quality of Financial Statements.* This study aimed to explore the practical application of corporate governance principles and dimensions and how these contribute to improving financial statement quality. Financial statements are key tools that clarify and regulate the relationship between managers and shareholders. However, managers typically control this information, and its disclosure in financial reports may only partially ensure Reliability. The abundance of financial and accounting information within an organisation may allow managers to obscure specific data that serve their interests but conflict with those of shareholders. The study concluded that implementing corporate governance, particularly through accounting disclosure, is crucial for achieving high-quality accounting information. It also enhances user trust in financial statements by improving their overall quality.

-Kamel Youssef Salman Baraka (2022). *The Role of Corporate Governance Systems in Enhancing the Quality of Accounting Information: An Applied Study on Listed Companies in the Palestine Securities Exchange*. This study sought to determine corporate governance systems' role in improving accounting information quality. The results showed that many respondents understood the importance of corporate governance systems and high-quality accounting information. Furthermore, the study confirmed that applying corporate governance systems contributes positively to the quality of accounting information produced by companies that adhere to these governance practices.

1. The Nature of Accounting Information Systems Governance

1.1 The Concept of Governance

Corporate governance is defined as: “the practice of sound management through a set of laws, rules, and standards that govern the relationship between a company's management, its board of directors, shareholders, and other stakeholders, with the aim of protecting shareholders' rights and fairly maximising their wealth, while supporting the various levels of the board of directors" (Rachouane, 2017, p. 18).

1.2 Characteristics of Governance

Governance is distinguished by the following characteristics (Boukelâa & Namdili, 2021, p. 11):

- **Transparency**: Providing an accurate and clear picture of all organisational activities;
- **Independence**: Including the independence of the board of directors and various committees;
- **Accountability**: The ability to assess and evaluate the actions of the board of directors;
- **Fairness**: Responsibility towards all stakeholders;
- **Responsibility**: Respecting the rights of various stakeholder groups within the company;
- **Social Responsibility**: Viewing the company as a responsible corporate citizen.

1.3 Principles of Governance

The principles of corporate governance consist of ensuring a foundation for a practical corporate governance framework, protecting shareholders' rights and key ownership functions, ensuring equitable and fair treatment of shareholders, ensuring the role of stakeholders in corporate governance, promoting disclosure and transparency, and ensuring the responsibilities of the board of directors (Zubaidi & Khleifati, 2021, p. 524).

1.4 The Concept of Accounting Information Systems

An accounting information system is a component of the administrative organisation responsible for collecting, classifying, processing, analysing, and communicating relevant financial information for decision-making by external parties (such as governmental bodies, creditors, and investors) as well as by the enterprise's management for internal decision-making (Fadl El Moula, 2020, p. 71).

1.5 Governance of Accounting Information Systems

Based on the concept of corporate governance, it can be inferred that governance seeks to preserve the assets and value of the enterprise and protect the rights and funds of all related parties. From this perspective, the relationship between the elements of the accounting information system and corporate governance lies in the set of controls, rules, and procedures that ensure these elements' effectiveness and ability to achieve intended objectives.

There is a reciprocal relationship between the accounting system and corporate governance. A well-structured and properly implemented accounting system, guided by recognised accounting standards and principles, supports sound corporate governance practices. In turn, governance—through its mechanisms and principles—enhances the effectiveness of the accounting system and its ability to reflect all organisational activities, thereby increasing stakeholder trust. Consequently, poor accounting practices and deviations from international standards are considered negative governance behaviours. Therefore, it is necessary to reform and improve proper accounting practices and to revise applied accounting standards to ensure alignment with international standards (Achouri, 2020, p. 731).

2. The Nature of Financial Statements

2.1 Definition of Financial Statements

Financial statements are the mirror that reflects a company's financial position accurately, provided that this picture is characterised by conciseness, accuracy, and clarity. This enables users to make appropriate decisions regarding the company's future and their relationship with it at all levels. Financial statements result from processing vast information through simplification, summarisation, and structuring processes. This information is collected, analysed, interpreted, summarised, and structured through an aggregation process presented in financial disclosures in sections and totals. The extent to which the principle of materiality is applied determines how broadly this aggregation occurs, as well as the balance between (Fawzi, Alifa, & Boudiaf, 2021, p. 44):

- The benefits available to users through the dissemination of detailed information;
- The potential costs associated with preparing, publishing, and using this information.

2.2 Types of Financial Statements

Financial statements constitute an integrated set of accounting and financial documents that provide an accurate and fair view of an enterprise's financial position, performance, and treasury status at the end of the financial period (Abdelhay Marai, 2009, p. 111). These statements include:

- The statement of financial position
- The income statement
- The cash flow statement
- The statement of changes in equity
- The accompanying notes to the financial statements

2.3 Objectives of Financial Statements

The financial statements serve a set of key objectives, including the following (Mekhlel & Yahiaoui, 2020, pp. 264–265):

- Presenting the financial position of the enterprise, particularly its economic resources, obligations, and the effects of variable operations and events that reflect its performance;
- Providing helpful information for assessing the likelihood of cash inflows, as well as the significance and expected timing of those flows;
- Demonstrating the enterprise's methods for generating and using liquidity about operating activities, investment financing, and other factors that may affect liquidity and the organisation's ability to meet its obligations;
- Offering information about the extent to which the objectives set by management have been achieved and the methods used to realise them.

3. Quality of Financial Statements

The quality of financial statements refers to the credibility and usefulness of the information they contain for users and their freedom from distortion or misrepresentation. These statements are prepared by a set of legal, professional, and technical standards, thereby facilitating the achievement of their intended purpose. Financial statements are also considered a production component, as they help determine the company's effectiveness and efficiency (Mohamed Sanad & Othman, 2021, p. 55).

3.1 Qualitative Characteristics of Financial Statement Quality

The qualitative characteristics of financial statement quality can be classified as follows:

3.1.1 Consistency and Uniformity

Consistency and uniformity are of great importance in ensuring Comparability. They require that the enterprise consistently applies the same accounting policies to its transactions and activities across successive accounting periods. International accounting standards mandate the disclosure of any changes in accounting policies, the reasons for such changes and their effects (Sayeh Djabour, 2022, p. 58).

3.1.2 Relevance

Information is considered relevant to users if it impacts their economic decisions by assisting them in evaluating past, present, or future events. It also helps in correcting previous evaluations. Generally, *accounting information*'s relevance is linked to its nature and materiality (Ben Ammar & Barsa, 2023, p. 1062).

3.1.3 Reliability

Information possesses the characteristic of Reliability if it is free from errors and bias and can be relied upon by users as an honest and faithful representation (Othman, 2022, p. 37).

3.1.4 Comparability

Comparability refers to the ability of users to conduct temporal comparisons for a given company or spatial comparisons between different companies (Hafassa & Farhat, 2018, p. 89). Thus, it enables readers of financial statements to make various comparisons by relying on consistent standards in measuring and presenting the financial effects of economic events (Jaanit, 2021, p. 1026).

3.2 Standards for Measuring the Quality of Financial Statements

Although the measurement of financial statement quality remains relative, for the information derived from financial statements to be of high quality, the following standards should be used to assess quality (Boukherouba & Douah, 2018, pp. 335–336):

- **Usefulness**: This refers to the utilisation of information for a specific benefit. The quality of usefulness lies in the quantity of information provided and the ease of access to it. Several forms of usefulness can be distinguished, including:
  - *Formal usefulness* (the format aligns with user needs);
  - *Temporal usefulness* (availability of the information when needed);
  - *Spatial usefulness* (ease of access regardless of location);
  - *Evaluative usefulness* (its role in revising or correcting decisions).
- **Accuracy**: Accurate information is essential for accurately assessing events, whether they concern the future, present, or past.
- **Predictive Ability**: The greater the extent to which information supports forecasting, the higher its quality—since one of the primary objectives of using factual past information is to predict future outcomes.
- **Effectiveness** refers to the relationship between objectives and outcomes—i.e., the degree to which the information achieves the goals for which it was produced, assessed by comparing it to the results of its use.

- **Efficiency** relates to the balance between cost and benefit, meaning that the information should be produced at the lowest possible cost while delivering maximum utility.

3.3 The Relationship Between Governance and the Quality of Financial Statements

Proper governance implementation is a practical approach to achieving the quality of resulting financial statements. It is one of the fundamental criteria of governance, as it highlights the accuracy and objectivity of financial statements alongside compliance with laws and regulations. Therefore, a strong relationship exists between the application of governance principles and the quality of financial statements. The implementation of such principles affects the quality of disclosed information. As such, governance and financial statement quality are two sides of the same coin, each influencing and being influenced by the other. Since disclosure is one of the key governance principles, the governance framework within companies must ensure disclosure that aligns with financial and accounting quality standards (Baraka, 2022, p. 71).

Below is a set of mechanisms through which governance influences the quality of financial statements:

- Accountability and accounting oversight by shareholders towards members of the board of directors;
- Commitment to applying accounting and auditing standards;
- The internal auditor plays a crucial role in the success of governance by reducing or eliminating conflicts of interest between shareholders and management and by addressing asymmetry in the accounting information presented in financial statements;
- The internal auditor also supports governance by performing internal control, which evaluates the financial and accounting dimensions of the company and ensures the accuracy of data used by management in guiding the company's overall strategy;
- Numerous studies have shown that establishing an audit committee within companies improves the quality of accounting information disclosed in financial statements. The presence of an independent committee that supervises financial reporting reinforces the independence and role of internal and external auditors. It ensures adherence to governance principles, significantly enhancing investor and stakeholder confidence (Akari & Boussalama, 2013, pp. 50–51).
- **Achieving Disclosure and Transparency**: Proper disclosure and transparency in presenting financial statements are among governance's fundamental principles and pillars.
- **Earnings Management**: Many companies use earnings management practices to achieve various objectives, including influencing the accounting information disclosed in financial statements.
- **Corporate Performance Evaluation**: One of the key roles of corporate governance lies in enhancing the efficiency of resource utilisation, maximising the value of the enterprise, and strengthening its competitive capacity in the marketplace (Abdelaziz & Belmadani, 2020, pp. 106–107).

4. Field Study

4.1 Study Methodology, Instrument, Population, and Sample

4.1.1 Study Methodology

This research is based on the descriptive and analytical approach, which reflects the studied phenomenon as it exists in reality and provides both a qualitative and quantitative description. The descriptive approach is a form of organised scientific analysis and interpretation used to describe and quantify a specific problem through collecting, classifying, and analysing data and information related to that problem.

4.1.2 Study Instrument

The questionnaire was selected as the primary measurement tool for the field study to test the impact of accounting information systems governance on the quality of financial statements. Several procedural steps were undertaken to ensure its validity and Reliability. Reliability refers to the consistency of responses if the instrument was administered repeatedly to the same participants. In contrast, validity refers to the extent to which the instrument accurately measures what it is intended to measure.

The questionnaire was divided into two main sections (*see Appendix 01*):

- **Section One**: Respondents' Personal information, including gender, age, academic qualification, job position, and years of experience.
- **Section Two**: Study axes:
  - **Axis 1**: Governance of accounting information systems, consisting of 10 items.
  - **Axis 2**: Quality of financial statements, consisting of four dimensions:
    - *Dimension 1*: Consistency and uniformity – 4 items
    - *Dimension 2*: Relevance – 5 items
    - *Dimension 3*: Reliability – 4 items
    - *Dimension 4*: Comparability – 3 items

The five-point Likert scale was used to measure respondents' answers to the questionnaire items, as illustrated in the following table:

Table 01

Five-Point Likert Scale Ratings

Response	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Score	01	02	03	04	05

Source: Prepared by the researchers based on SPSS 24 outputs

4.1.3 Study Population and Sample

The study's target population consists of members of the board of directors (divided into executive and non-executive members), managers, department and division heads, accountants, and internal auditors within the institutions. A purposive sampling method was adopted to select the study sample. A total of 200 questionnaires were distributed through field visits. Of these, 173 questionnaires were returned. After verification, 11 questionnaires were excluded for not meeting the required conditions, leaving 162 valid responses for analysis.

Table 02

Distribution of the Study Instrument

Number of Questionnaires	Distributed	Returned	Valid for Analysis

200	181	173	162

Source: Prepared by the researchers

4.2 Sources and Methods of Data Collection

4.2.1 Sources of Data Collection

Data relevant to this study were obtained from two main sources:

- **Primary Sources**: Data were collected by designing and distributing a questionnaire to a sample drawn from the research population. The responses were then compiled and analysed using the Statistical Package for the Social Sciences (SPSS), applying appropriate statistical tests to extract meaningful insights and indicators that support the research topic.
- **Secondary Sources**: Additional data were obtained from academic theses, articles, and reports directly or indirectly related to the subject under study. The use of secondary sources in this research aimed to familiarise the researchers with sound scientific foundations and methodologies for academic writing and to gain a general understanding of the latest developments in the field of study.

4.2.2 Statistical Methods Used in Data Analysis

Following the questionnaire's design, testing, and revision, it was administered to the study's target sample. Once responses were collected, the data were analysed using various statistical tools to extract meaningful indicators and evidence that support the research objectives. For this purpose, the Statistical Package for the Social Sciences (SPSS) was used. This software facilitates decision-making by efficiently managing data and performing rapid statistical analysis of results.

The following statistical tools were applied:

- ✓ Frequencies and percentages to describe demographic variables;
- ✓ Cronbach's Alpha coefficient to measure the Reliability of the study instrument;
- ✓ Validity coefficient to assess the construct validity of the research tool;
- ✓ Simple linear regression equation to study the effect of one variable on another;
- ✓ One-sample t-test, used to compare the sample mean with a theoretical mean to determine statistical significance;
- ✓ An independent samples t-test examined the differences between two independent groups regarding specific variables.

4.3 Reliability and Validity of the Study Instrument

In order to assess the reliability and validity procedures of the questionnaire, Cronbach's Alpha coefficient was calculated for internal consistency (Reliability), along with self-validity, as shown in the following table:

Table 03

Cronbach's Alpha Reliability Coefficient and Self-Validity of the Questionnaire

Axis	Number of	Reliability	Self-

		Items	(Cronbach's Alpha)	Validity
Governance of Accounting Information Systems		10	0.742	0.861
Quality of Financial Statements	Consistency and Uniformity	4	0.821	0.906
	Relevance	5	0.766	0.875
	Reliability	4	0.750	0.866
	Comparability	3	0.810	0.9
Subtotal (Quality of Financial Statements)		16	0.813	0.901
Entire Questionnaire		26	0.876	0.935

Source: Prepared by the researchers based on SPSS 24 outputs.

Based on the table, it is observed that the reliability coefficient of the questionnaire using Cronbach's Alpha ranged between (0.742–0.821). For all questionnaire items, the reliability coefficient reached 0.876, indicating that the instrument possesses a reasonable and acceptable level of internal consistency. Furthermore, the self-validity of the questionnaire was calculated at 0.935, confirming that the instrument accurately measures what it was intended to measure.

4.4 Characteristics of the Study Sample

This section presents the demographic data of the study sample, which consists of five variables. The characteristics are summarised in the following table, from which the following observations were made:

Table 04

Characteristics of the Study Sample

Variable	Category	Frequency	Percentage (%)
Gender	Male	75	46.3%
	Female	87	53.7%
	Total	162	100%
Age	Under 30 years	34	21.0%
	30–40 years	64	39.5%
	40–50 years	37	22.8%
	Over 50 years	27	16.7%
	Total	162	100%
Educational Qualification	Bachelor's Degree (Licence)	41	25.3%
	Master's Degree (Master)	110	67.9%
	Magister	5	3.1%
	Doctorate	6	3.7%
	Total	162	100%
Job Title	Manager	19	11.7%
	Head of Department	33	20.4%
	Division Chief	45	27.8%
	Accountant	33	20.4%

	Internal Auditor	32	19.8%
	Total	162	100%
Years of Experience	Less than 10 years	40	24.7%
	10 to 20 years	75	46.3%
	More than 20 years	47	29.0%
	Total	162	100%

Source: Prepared by the researchers.

Based on the table above, the following observations can be made:

- Considering the frequencies of the study sample, which consists of 162 respondents, it is noted that 75 respondents were male, representing 46.3%, while 87 were female, representing 53.7%.
- About age distribution, 64 respondents were in the 30–40 age group, representing 39.5%. The 40–50 age group included 37 respondents (22.8%), followed by 21% of respondents aged under 30, and finally, 16.7% were aged over 50.
- Regarding educational qualifications, 110 respondents held a Master's degree, representing 67.9%, while 41 respondents held a Bachelor's degree (Licence), accounting for 25.3%. The remaining respondents held either a Doctorate (3.7%) or a Magister degree (3.1%).
- Regarding job titles, 45 respondents were division chiefs, representing 27.8%. The head of department and accountant categories each included 33 respondents (20.4%). The internal auditor category included 32 respondents (19.8%), while managers represented 11.7% (19 respondents).
- As for professional experience, 75 respondents had 10 to 20 years of experience, accounting for 46.3%. Those with more than 20 years of experience were 47 respondents (29%), while 24.7% (40 respondents) had less than 10 years of experience.

4.5 Statistical Analysis of Questionnaire Data

To achieve the study's objectives of identifying the impact of accounting information systems governance on the quality of financial statements in Algerian economic enterprises, this part presents the statistical analysis of the questionnaire responses concerning the adopted variables. This is done by presenting the preliminary statistical indicators of the respondents' answers based on the means, standard deviations, and degree of importance by indicating the weight and orientation of each item as follows:

- The range to determine the class interval is (highest score *Strongly Agree*—lowest score *Strongly Disagree*) / number of levels. This helps determine the respondents' orientation towards each item, whether they strongly agree, Agree, somewhat agree, Disagree, or strongly disagree.
- Determining the class interval using the range (5 – 1) / 5 = 0.8, from which the following ranges are obtained:

Table 05

Determination of Class Interval

Mean Range	Likert Scale Value	Level of Agreement	Degree of Importance
[1.00 – 1.80]	From 1.00 to 1.80	Strongly Disagree	Very Low
]1.80 – 2.60]	From 1.80 to 2.60	Disagree	Low
]2.60 – 3.40]	From 2.60 to 3.40	Neutral	Moderate
]3.40 – 4.20]	From 3.40 to 4.20	Agree	High
]4.20 – 5.00]	From 4.20 to 5.00	Strongly Agree	Very High

Source: Prepared by the researchers based on SPSS 24 outputs

4.6 Analysis of Results for the Axis of Accounting Information Systems Governance

The results of the questionnaire for this axis are presented in the following table:

Table 06

Respondent's Answers for the Axis of Accounting Information Systems Governance

	Alternatives										**Mean**	**Standard Deviation**	**Rank**	**Level**
	Strongly Disagree		**Disagree**		**Neutral**		**Agree**		**Strongly Agree**					
	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%				
atement 1	8	4.9	29	17.9	30	18.5	54	33.3	41	25.3	3.56	1.190	8	High
atement 2	4	2.5	3	19.	25	15.4	66	40.7	64	39.5	4.13	0.913	1	High
atement 3	--	--	33	20.4	49	30.2	56	34.6	24	14.8	3.44	0.978	9	High
atement 4	--	--	15	9.3	26	16	74	45.7	47	29	3.94	0.907	4	High
atement 5	10	6.2	14	8.6	32	19.8	52	32.1	54	33.3	3.78	1.180	5	High
atement 6	6	3.7	8	4.9	9	5.6	83	51.2	56	34.6	4.08	0.965	2	High
atement 7	-	--	6	3.7	44	27.2	56	34.6	56	34.6	4	0.878	3	High
atement 8	2	1.2	23	14.2	49	30.2	55	34	33	20.4	3.58	1.008	7	High
atement 9	5	3.1	38	23.5	46	28.4	54	33.3	19	11.7	3.27	1.046	10	Modera
atement 10	9	5.6	13	8	44	27.2	40	24.7	56	34.6	3.75	1.176	6	High
verall Mean and Std. Deviation											3.754	0.419		High

Source: Prepared by the researchers based on SPSS 24 outputs

Based on Table 06, respondents' answers regarding the axis of accounting information systems governance indicate a high level of agreement across most indicators. The overall mean for this axis was 3.754, corresponding to a *high degree* on the Likert scale, with a standard deviation of 0.419, suggesting some variability and a lack of complete homogeneity within the sample.

This table shows that the means for individual items ranged between 3.27 and 4.13, reflecting a generally high agreement level among the respondents. The overall mean (3.754) exceeds the theoretical average of 3.00, indicating that respondents acknowledge a positive application of governance principles in accounting information systems across the institutions studied.

Furthermore, the overall standard deviation of 0.419 is relatively low, indicating moderate agreement consistency and limited dispersion in responses. The standard deviations for the individual items range from 0.94 to 1.19, which fall within statistically acceptable limits.

Accordingly, the results reveal a positive alignment among the respondents regarding the effectiveness of accounting information systems governance. The study recommends strengthening and improving the governance components that received relatively lower average scores to ensure a more efficient and robust system.

4.7 Analysis of Results for the Axis of Financial Statement Quality

The questionnaire results for this axis are presented according to the four predefined dimensions. The first is shown in the following table:

Table 07

Respondent's Answers for the Dimension of Consistency and Uniformity

Statement	Alternatives										Mean	Standard Deviation	Rank	Level
	Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree					
	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%				
Statement1	4	2.5	35	21 6.	47	29	62	38 3.	14	8.6	3.29	0.982	3	Moderate
Statement2	13	8	38	23 5.	32	19 8.	42	25 9.	37	22.8	3.32	1.279	2	Moderate
Statement3	4	2.5	48	29 6.	60	37	38	23 5.	12	7.4	3.04	0.965	4	Moderate
Statement4	11	6.8	21	13	21	13	79	48 8.	30	18.5	3.59	1.134	1	High
Overall Mean and Standard Deviation											3.310	0.663		Moderate

Source: Prepared by the researchers based on SPSS 24 outputs.

Table 07 presents the survey participants' responses to consistency and uniformity, which form part of the broader axis of financial statement quality, encompassing the dimensions of consistency and uniformity, relevance, Reliability, and Comparability.The means of the items ranged from 3.04 to 3.59, reflecting an average to acceptable assessment of financial statement quality according to the criteria defined for this dimension. The overall mean for the axis was 3.310, indicating a moderate level of perceived financial statement quality from the respondents' perspective. The overall standard deviation was 0.663, reflecting a relative variation in respondents' opinions concerning the elements of this dimension.Item-level standard deviations ranged from 0.94 to 1.279, suggesting varying degrees of respondent evaluation across the different components of financial statement quality. The findings particularly highlight the need to improve the dimensions of relevance and Reliability, as certain items under these categories recorded lower mean values than others. Enhancing these aspects is essential to strengthen the overall quality of financial statements and improve consistency and Comparability.These results indicate that applying governance principles within accounting information systems contributes meaningfully to achieving consistent financial reporting across periods. However, continued improvement in documentation processes and adherence to standardised policies remains necessary to reinforce this dimension further.Accordingly, it can be concluded that governance positively impacts consistency and uniformity, albeit to a lesser extent than other quality dimensions.

Table 08

Respondent's Answers for the Dimension of Relevance

Statement	Alternatives										Me	St	R	Lev
	Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree					
	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%				
Statement1	4	2.5	25	15.4	31	19.1	82	50.6	20	12.3	3.55	0.978	3	High
Statement2	2	1.2	28	17.3	29	17.9	60	37	43	26.5	3.70	1.080	2	High
Statement3	9	5.6	32	19.8	45	27.8	42	25.9	34	21	3.37	1.179	5	Moderate
Statement4	-	--	28	17.3	39	24.1	46	28.4	49	30.2	3.72	1.078	1	High
Statement5	2	1.2	24	14.8	56	34.6	65	40.1	15	9.3	3.41	0.896	4	High
Overall Mean and Standard Deviation											3.550	0.527		High

Source: Prepared by the researchers based on SPSS 24 outputs.

Table 08 presents the respondents' answers regarding the impact of accounting information systems governance on the relevance dimension of financial statement quality. The means of the individual items ranged between 3.37 and 3.72, reflecting a high level of agreement that the application of governance contributes to enhancing the relevance of financial statements. The overall mean for this dimension was 3.550, above the theoretical mean of 3, indicating a clear positive impact of governance on improving financial statement quality in relevance.

The overall standard deviation was 0.527, a low value indicating relative homogeneity in the respondents' views, thus reinforcing the Reliability of the results. The findings suggest that a practical governance framework improves the consistency and relevance of financial information, ensuring it meets the needs of financial statement users.

The standard deviations for individual items ranged from 0.896 to 1.179, remaining within acceptable statistical limits, which signifies stability in the responses. These findings indicate that accounting information systems generate relevant and timely information for users' needs when managed according to governance principles.

Thus, it can be concluded that governance significantly improves the quality of information by providing valuable data directly related to the organisation's reality. Consequently, the study recommends enhancing governance mechanisms to ensure the continued improvement of relevance and to develop procedures that support the Reliability and transparency of financial statements.

Table 09

Respondent's Answers for the Dimension of Reliability

State	Alternatives	Me	St	R	Lev

	Strongly Disagree		**Disagree**		**Neutral**		**Agree**		**Strongly Agree**					
	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%				
Statement 1	24	14.8	22	13.6	22	13.6	58	35.8	36	22.2	3.37	1.360	4	Moderate
Statement 2	6	3.7	26	16	30	18.5	67	41.4	33	20.4	3.59	1.096	2	High
Statement 3	6	3.7	16	9.9	26	16	53	32.7	61	37.7	3.91	1.125	1	High
Statement 4	6	3.7	27	16.7	45	27.8	45	27.8	39	24.1	3.52	1.138	3	High
Overall Mean and Standard Deviation											3.595	0.895		High

Source: Prepared by the researchers based on SPSS 24 outputs

The data from Table 09 indicate that governance of accounting information systems positively affects the reliability dimension of financial statements. The study participants' responses showed high mean values, ranging from 3.37 to 3.91, reflecting a strong perception of governance's effectiveness in enhancing confidence in financial information. Furthermore, the standard deviation of 0.895 suggests a relatively homogeneous response from the sample, with no significant dispersion in the answers.

These results indicate the presence of a robust control environment and clear standards within the accounting system, which enhances the credibility of financial statements and reduces the likelihood of errors or manipulation. Therefore, it can be concluded that there is a direct relationship between the implementation of governance and the quality of financial information. These findings underscore the importance of accounting information systems governance as a key factor in achieving financial Reliability.

4.8 Analysis of Results for the Axis of Comparability

The questionnaire results for this axis, based on the dimension of Comparability, are presented in the following table:

Table 10

Respondent's Answers for the Dimension of Comparability

Statement	**Alternatives**										**Mean**	**Standard Deviation**	**Rank**	**Level**
	Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree					
	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%				
Statement 1	10	6.2	19	11.7	31	19.1	77	47.5	25	15.4	3.54	1.081	2	Hig
Statement 2	6	3.7	31	19.1	51	31.5	60	37	14	8.6	3.28	0.992	3	Moderat
Statement 3	-	--	20	12.3	34	21	31	19.1	77	47.5	4.02	1.089	1	Hig
Overall Mean and Standard Deviation											0.3613	0.683		Hig

Source: Prepared by the researchers based on SPSS 24 outputs

Table 10 demonstrates that the study participants highly value the Comparability of financial statements, with the mean values ranging between 3.28 and 4.02. This suggests that when accounting information systems are governed according to established principles, they help standardise accounting policies and practices across periods. The overall mean of 3.613 and the low standard deviation of 0.683 reflect homogeneity in the responses, indicating general confidence in the accuracy of financial information presentation.

These results confirm that accounting system governance enhances transparency and consistency in financial reporting, making it easier for users to objectively conduct comparisons and financial analyses. Therefore, accounting information system governance is a critical factor in ensuring Comparability.

4.8 Presentation, Interpretation, and Discussion of the Study Results in Light of the Hypotheses

4.8.1 Presentation, Interpretation, and Discussion of the Study Results in Light of the Main Hypothesis

The central hypothesis stated:

"The governance of accounting information systems affects the quality of financial statements in the economic enterprises of the study sample at a statistically significant level (α ≤ 0.05)."

To test this hypothesis, we used the simple linear regression test.

Table 11

Simple Regression Equation

Independent Variable	Dependent Variable	Pearson Correlation Coefficient	Coefficient of Determination	T Value	B	F Value	Significance Level
Governance of Accounting Information Systems	Quality of Financial Statements	0.771	0.595	15.329	0.924	234.984	0.000

Source: Prepared by the researchers based on SPSS 24 outputs

From the table above, we observe that the Pearson correlation coefficient between the governance of accounting information systems and the quality of financial statements isR = 0.771, which indicates a strong positive relationship. This suggests that governance of accounting information systems positively impacts the quality of financial statements**.** The coefficient of determination (0.595) indicates that the governance of accounting information systems can explain 59.5% of the variations in the quality of financial statements. The remaining 40.5% **is** attributed to other factors, including random errors.The overall significance of the regression model is demonstrated by an F value of 234.984 with a significance level of 0.000**,** which is less than the critical significance level of 0.01.

Moreover, the partial significance of the regression model was confirmed by a T value of 15.329 at a significance level of 0.000, which is also less than the critical significance level of 0.01. The regression coefficient for the governance variable is positive, meaning that an increase of one unit in the governance of accounting information systems leads to an improvement in the quality of financial statements.Based on these results, we accept the central hypothesis, which states that the governance of accounting information systems significantly affects the quality of financial statements.The regression equation that explains the relationship between governance of accounting information systemsand improved quality of financial statements is as follows:

Improvement in Financial Statement Quality = 0.924 + 0.595 * Governance of Accounting Information Systems

The governance of accounting information systems acts as a regulatory framework that defines how information systems should be designed and operated to ensure the Reliability and accuracy of accounting data. When governance principles are effectively applied, they reduce the risks of manipulation and errors, enhancing the credibility of the financial information presented. Governance also increases transparency by establishing rigorous internal controls and conducting regular system audits. It enables the prompt detection and correction of accounting discrepancies, improving the timing of disclosures and the quality of financial reports. It also ensures that information systems comply with local and international accounting standards. As a result, this fosters greater trust among financial statement users, including investors and regulatory bodies. Therefore, governance of accounting information systems is a strategic mechanism for improving the quality and sustainability of financial performance.

4.8.2 Presentation, Interpretation, and Discussion of Study Results in Light of the First Sub-Hypothesis

The first sub-hypothesis stated:

"The governance of accounting information systems does not affect the consistency and uniformity characteristic of financial statements in the economic enterprises of the study sample at a statistically significant level ($\alpha \leq 0.05$)."

To test this hypothesis, we used the simple linear regression test.

Table 12

Simple Regression Equation

Independent Variable	Dependent Variable	Correlation Coefficient	Coefficient of Determination	T Value	B	F Value	Significance Level
Governance of Accounting Information Systems	Consistency and Uniformity of Financial Statements	0.323	0.104	4.319	0.205	18.652	0.000

Source: Prepared by the researchers based on SPSS 24 outputs

From the table above, we observe that the Pearson correlation coefficient between the governance of accounting information systems and the consistency and uniformity characteristic of financial statements in economic enterprises is R = 0.323, indicating a positive correlation. This suggests a positive relationship between the two variables, meaning that accounting information systems governance benefits the consistency and uniformity of financial statements in these enterprises.

The coefficient of determination is 0.104, meaning that 10.4% of the variations in the consistency and uniformity of financial statements can be explained by the governance of accounting information systems. The remaining 89.6% of the variations are attributed to other factors, including random error.

The overall significance of the regression model is indicated by the F value of 18.652, with a significance level of 0.000, which is smaller than the significance level of 0.01, suggesting that the model is statistically significant. The T value for the partial significance of the regression model is 4.319, with a significance level of 0.000, which is also smaller than the critical value of 0.01, indicating that the regression coefficient for governance is statistically significant and positive. This means that increasing one unit in the governance of accounting information systems improves the consistency and uniformity of financial statements.

Based on these results, we reject the null hypothesis (H_0) and accept the alternative hypothesis (H_1), which states:

"The governance of accounting information systems affects the consistency and uniformity of financial statements in the economic enterprises of the study sample."

Thus, the regression equation explaining the relationship between governance of accounting information systems and the improvement of the consistency and uniformity of financial statements is:

Consistency and Uniformity of Financial Statements = 0.205 + 0.104 * Governance of Accounting Information Systems

4.8.3 Presentation, Interpretation, and Discussion of Study Results in Light of the Second Sub-Hypothesis

The second sub-hypothesis stated:

"The governance of accounting information systems does not affect the financial statements' relevance characteristic in the study sample's economic enterprises at a statistically significant level ($\alpha \leq 0.05$)."

To test this hypothesis, we used the simple linear regression test.

Table 13

Simple Regression Equation

Independent Variable	Dependent Variable	Pearson Correlation Coefficient	Coefficient of Determination	T Value	B	F Value	Significance Level
Governance of Accounting Information Systems	Relevance of Financial Statements	0.490	0.240	7.113	0.390	50.602	0.000

Source: Prepared by the researchers based on SPSS 24 outputs

From the table above, we observe that the Pearson correlation coefficient between the governance of accounting information systems and the relevance characteristic of financial statements in economic enterprises is R = 0.490, indicating a moderate positive correlation. This suggests a positive relationship between the two variables, meaning that the governance of accounting information systems has a beneficial impact on the relevanceof financial statements in these enterprises.

Regarding the explanatory power of the regression model, as represented by the coefficient of determination (0.240), this means that governance of accounting information systems explains 24% of the variations in the relevance of financial statements. In other words, 24% of the changes in the relevance of financial statements can be attributed to the governance of accounting information systems, with the remaining 76% accounted for by other factors, including random errors.

The overall significance of the regression model was demonstrated by the F value of 50.602, with a significance level of 0.000, which is less than the critical significance level of 0.01, indicating that the model is statistically significant. For the partial significance of the regression model, the T value was 7.113, with a significance level of 0.000, which is also less than 0.01, indicating that the regression coefficient for governance is statistically significant and positive. This means that an increase of one unit in the governance of accounting information systems leads to an improvement in the relevance of financial statements.

Based on these results, we reject the null hypothesis (H_0) and accept the alternative hypothesis (H_1), which states:

"The governance of accounting information systems affects the relevance of financial statements in the economic enterprises of the study sample."

Thus, the regression equation explaining the relationship between the governance of accounting information systems and the improvement of the relevance of financial statements is:

Relevance of Financial Statements = 0.390 + 0.240 * Governance of Accounting Information Systems

4.8.4 Presentation, Interpretation, and Discussion of Study Results in Light of the Third Sub-Hypothesis

The third sub-hypothesis stated:

"The governance of accounting information systems does not affect the reliability characteristic of financial statements in the economic enterprises of the study sample at a statistically significant level ($\alpha \leq 0.05$)."

To test this hypothesis, we used the simple linear regression test.

Table 14

Simple Regression Equation

Independent Variable	Dependent Variable	Pearson Correlation Coefficient	Coefficient of Determination	T Value	B	F Value	Significance Level
Governance of Accounting Information Systems	Reliability of Financial Statements	0.461	0.212	6.564	0.216	43.092	0.000

Source: Prepared by the researchers based on SPSS 24 outputs

From the table above, we observe that the Pearson correlation coefficient between the governance of accounting information systems and the reliability characteristic of financial statements in economic enterprises is R = 0.461, indicating a moderate positive correlation. This suggests a positive relationship between the two variables, meaning that governance of accounting information systems positively impacts the Reliability of financial statements in these enterprises.

The coefficient of determination is 0.212, meaning that the governance of accounting information systems can explain 21.2% of the variations in the Reliability of financial statements. The remaining 78.8% of the variations are attributed to other factors, including random errors.

The overall significance of the regression model was indicated by the F value of 43.092, with a significance level of 0.000, which is smaller than the critical significance level of 0.01, indicating that the model is statistically significant. The T value for the partial significance of the regression model is 6.564, with a significance level of 0.000, which is also smaller than 0.01, indicating that the regression coefficient for governance is statistically significant and positive. This means that an increase of one unit in the governance of accounting information systems leads to an improvement in the Reliability of financial statements.

Based on these results, we reject the null hypothesis (H_0) and accept the alternative hypothesis (H_1), which states:

"The governance of accounting information systems affects the reliability of financial statements in the economic enterprises of the study sample."

Thus, the regression equation explaining the relationship between the governance of accounting information systems and the improvement of the Reliability of financial statements is:

Reliability of Financial Statements = 0.216 + 0.212 * Governance of Accounting Information Systems

4.8.5 Presentation, Interpretation, and Discussion of Study Results in Light of the Fourth Sub-Hypothesis

The fourth sub-hypothesis stated:

"The governance of accounting information systems does not affect the comparability characteristic of financial statements in the economic enterprises of the study sample at a statistically significant level ($\alpha \leq 0.05$)."

To test this hypothesis, we used the simple linear regression test.

Table 15

Simple Regression Equation

Independent Variable	Dependent Variable	Pearson Correlation Coefficient	Coefficient of Determination	T Value	B	F Value	Significance Level
Governance of Accounting Information Systems	Comparability of Financial Statements	0.255	0.065	3.342	0.157	11.168	0.001

Source: Prepared by the researchers based on SPSS 24 outputs

From the table above, we observe that the Pearson correlation coefficient between the governance of accounting information systems and the comparability characteristic of financial statements in economic enterprises is R = 0.255, indicating a weak positive correlation. This suggests a positive relationship between the two variables, meaning that governance of accounting information systems positively impacts the Comparability of financial statements in these enterprises.

Regarding the explanatory power of the regression model, as represented by the coefficient of determination, it is 0.065, meaning that governance of accounting information systems explains 6.5% of the variations in the Comparability of financial statements. In other words, 6.5% of the changes in the Comparability of financial statements can be attributed to the governance of accounting information systems, with the remaining 93.5% attributed to other factors, including random errors.

The overall significance of the regression model was demonstrated by the F value of 11.168, with a significance level of 0.000, which is smaller than the critical significance level of 0.01, indicating that the model is statistically significant. For the partial significance of the regression model, the T value was 3.342, with a significance level of 0.000, which is also smaller than 0.01, indicating that the regression coefficient for governance is statistically significant and positive. This means that an increase of one unit in the governance of accounting information systems leads to an improvement in the Comparability of financial statements.

Based on these results, we reject the null hypothesis (H_0) and accept the alternative hypothesis (H_1), which states:

"The governance of accounting information systems affects the comparability of financial statements in the economic enterprises of the study sample."

Thus, the regression equation explaining the relationship between the governance of accounting information systems and the improvement of the Comparability of financial statements is:

Comparability of Financial Statements = 0.157 + 0.255 * Governance of Accounting Information Systems

Conclusion

The governance of accounting information systems is one of the foundational pillars supporting the effectiveness of the accounting system within organisations. It aims to enhance transparency, discipline, and accountability in producing financial information. The quality of financial statements is viewed as a key tool for decision-making, and this quality is manifested in the presence of essential qualitative characteristics, including Reliability, consistency and uniformity, relevance, and Comparability. Governance ensures that accounting processes and standards are regulated, guaranteeing accurate, unbiased financial information. It also enhances consistency and uniformity by standardising accounting policies across periods.

Moreover, governance improves relevance by providing timely and valuable data that supports decision-making. Furthermore, it facilitates Comparability between periods and entities through adherence to standards and transparency. In this way, governance of accounting information systems serves as a strategic tool for ensuring the quality and credibility of financial reporting.

Study Results

The study concluded with the following results:

First: Theoretical Results:

1. Accounting information system governance represents one of the pivotal mechanisms within the corporate governance framework. It plays a strategic role in improving the quality of accounting information by imposing controls, adherence to standards, and disclosure requirements.
2. The application of governance principles strongly correlates with the quality of financial statements. Governance reduces the information gap between management and investors, promoting transparency and financial accountability.
3. The quality of financial statements directly reflects the quality of accounting information systems within the organisation. Systems governed by governance principles produce accurate, reliable, and relevant information for internal and external users.
4. Governance supports the consistency and uniformity of financial statements by standardising accounting policies and requiring organisations to disclose any changes in accounting treatments or adopted policies.
5. One of the most significant impacts of governance on the quality of financial statements is the enhancement of Reliability. This is achieved by reducing opportunities for manipulation and subjective estimations, especially with the presence of internal auditors and audit committees.
6. Accounting information systems serve as a vital channel for financial disclosure. Therefore, they must be governed by governance principles to ensure the quality of information. The absence of governance in these systems risks the credibility of financial reports.
7. Proper governance implementation helps align managers' and shareholders' interests by reducing conflicts of goals and controlling the use of financial information for individual interests.

These theoretical results are derived from the scientific background of the study, academic sources, and concepts presented in Chapters One and Two. They represent a general knowledge base that can be built upon in future studies and serve as a foundation for theoretically establishing the relationship between governance and the quality of accounting information without the need for a field study.

Second: Practical Results:

1. A strong positive correlation exists between the governance of accounting information systems and the quality of financial statements, with a correlation coefficient ($R = 0.771$). This confirms that improving governance effectively leads to an improvement in the quality of financial statements, explaining 59.5% of the variations in quality.
2. Governance of accounting information systems plays a significant role in reducing financial manipulation and achieving transparency by implementing pre- and post-controls in preparing accounting information. This enhances the Reliability and transparency of the information presented.
3. Governance of information systems has varying degrees of impact on the four qualitative characteristics of financial statement quality: consistency and uniformity (explaining 10.4%), relevance (24%), Reliability (21.2%), and Comparability (6.5%). This indicates that the most substantial impact of

governance was on relevance, followed by Reliability, consistency, uniformity, and, finally, Comparability.

4. The study highlighted the importance of having an independent internal auditor and an audit committee within organisations. It found that the independence of the internal auditor and the strengthening of the audit committee's role are essential mechanisms for improving the quality of accounting information.
5. Institutions' commitment to governance, accounting, and auditing standards enhances the Reliability of financial statements. This helps reduce the information gap between management and external stakeholders, thus limiting the opportunities for negative earnings management.
6. Governance of accounting information systems enhances the efficiency of economic resource utilisation in organisations by improving the flow of financial information and providing accurate and timely data that support both managerial and financial decision-making.

In conclusion, the study has proven through statistical and field evidence that governance of accounting information systems is a regulatory tool and a strategic approach to improving the quality, Reliability, and transparency of financial statements, reducing accounting manipulations, and enhancing market and stakeholder confidence.

Recommendations

Based on our study of the role of governance of accounting information systems in improving the quality of financial statements, we present the following recommendations for Algerian economic enterprises to comply with:

1. Establish independent audit committees within organisations responsible for overseeing financial statement preparation and monitoring accounting information systems to ensure compliance with standards.
2. Implement clear procedures for the governance of accounting information systems, including defining responsibilities, control standards, and disclosure mechanisms.
3. Commit to comprehensive and integrated financial disclosure, providing all relevant accounting information to users of financial statements promptly.
4. Focus on improving the relevance of financial statements by providing timely information relevant to the organisation's expectations and investors' future decision-making.
5. Strengthen the Reliability of financial information by enhancing audit and internal control tools and reducing managerial interference in processing financial data.
6. Adopt advanced digital solutions for managing accounting information systems, ensuring speed, accuracy, and protection against manipulation.

In conclusion, enhancing the governance of accounting information systems is a strategic necessity for achieving transparency, Reliability, and quality in financial statements. It must be approached as an integrated system that includes control, disclosure, standards, internal regulatory bodies, and human resources training.

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