


THE POSSIBILITY OF APPLYING INTERNATIONAL ACCOUNTING STANDARDS IN THE PUBLIC SECTOR (IPSAS) IN THE IRAQI GOVERNMENT ACCOUNTING SYSTEM: EXPLORATORY RESEARCH FOR THE OPINIONS OF ACCOUNTANTS AT THE UNIVERSITY OF AL-MUTHANNA

Bushra Hassan Mohamed El-Toby^A, Akeel Dakheel Kareem^B, Waad Hadi Abd^C



ARTICLE INFO	<u>ABSTRACT</u>
Article history:	<p>Purpose: This paper aims to use such standards to contribute to strengthening the accounting profession at the global level and provides financial disclosure that is easy to understand, treat and deal with, and hold government officials accountable for its basis.</p>
<p>Received 30 Dezember 2021</p>	<p>Theoretical Framework: Rapid developments in the field of information technology and the trend toward global trade relations imposed the use of new tools to address the government accounting system applied in Iraq to improve the quality of financial information. In addition, reducing the manipulation of public money and rationalize the state's economic policies.</p>
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<p>Keywords:</p> <p>IPSAS Standards; Government accounting System; Al-Muthanna University.</p>	<p>Design/Methodology/Approach: To achieve the research objectives, a questionnaire was designed and Distributed to an intentional sample of accountants, whose number reached (60) accountants.</p>
	<p>Findings: The findings show the importance of IPSAS standards in presenting financial reports to help accountants obtain them quickly and thus achieve the efficiency and effectiveness of accounting work, correcting and strengthening decisions and ensuring their effectiveness systems.</p> <p>Research Practical& Social implication: The contribution of our paper relies on investigating the General Accounting System (IPSAS) in the government accounting system in the field through doing a survey of the opinions of specialists at the University of Al-Muthanna as a field for conducting research, as well as an indication of the adequacy of laws, legislation and principles that regulate government accounting to ensure good practice of (IPSAS) standards.</p> <p>Implications/Originality/Value: the possibility of applying international accounting standards in the public sector to its accounting systems.</p> <p>Doi: https://doi.org/10.26668/businessreview/2022.v7i2.0461</p>

^A Assistant, Lecturer. College of Administration & Economics, Al-Muthanna University, Iraq. Department of Accounting. E-mail: Boshra.hassan@mu.edu.iq Orcid: <https://orcid.org/0000-0003-0311-5391>

^B Assistant, Teacher. College of Administration & Economics, Al-Muthanna University, Iraq. E-mail: Aqeel2017@mu.edu.iq Orcid: <https://orcid.org/0000-0002-3151-6830>

^C Assistant, Teacher. College of Administration & Economics, Al-Muthanna University, Iraq. Department of Accounting. E-mail: Waad1985@mu.edu.iq Orcid: <https://orcid.org/0000-0003-1978-1540>

A POSSIBILIDADE DE APLICAR NORMAS INTERNACIONAIS DE CONTABILIDADE NO SETOR PÚBLICO (IPSAS) NO SISTEMA CONTÁBIL DO GOVERNO IRAQUIANO: PESQUISA EXPLORATÓRIA PARA A OPINIÃO DOS CONTADORES DA UNIVERSIDADE DE AL-MUTHANNA

Objetivo: Este documento visa usar tais normas para contribuir para o fortalecimento da profissão contábil em nível global e fornece divulgação financeira que é fácil de entender, tratar e lidar e responsabilizar os funcionários do governo por sua base.

Estrutura Teórica: Os rápidos desenvolvimentos no campo da tecnologia da informação e a tendência para relações comerciais globais impuseram o uso de novas ferramentas para abordar o sistema contábil do governo aplicado no Iraque para melhorar a qualidade das informações financeiras. Além disso, a redução da manipulação do dinheiro público e a racionalização das políticas econômicas do Estado.

Projeto/Metodologia/Aproximação: Para atingir os objetivos da pesquisa, um questionário foi projetado e distribuído a uma amostra intencional de contadores, cujo número atingiu (60) contadores.

Conclusões: As conclusões mostram a importância das normas IPSAS na apresentação de relatórios financeiros para ajudar os contadores a obtê-los rapidamente e assim alcançar a eficiência e eficácia do trabalho contábil, corrigindo e fortalecendo as decisões e assegurando seus sistemas de eficácia.

Pesquisa prática & implicação social: A contribuição de nosso trabalho depende da investigação do Sistema de Contabilidade Geral (IPSAS) no sistema contábil do governo na área, através da realização de um levantamento das opiniões dos especialistas da Universidade de Al-Muthanna como um campo para a realização de pesquisas, bem como uma indicação da adequação das leis, legislação e princípios que regulamentam a contabilidade do governo para garantir as boas práticas das normas (IPSAS).

Implicações/Originalidade/Valor: a possibilidade de aplicar normas internacionais de contabilidade no setor público a seus sistemas contábeis.

Palavras-chave: Normas IPSAS, Sistema contábil do governo, Al-Muthanna Universidade.

LA POSIBILIDAD DE APLICAR LAS NORMAS INTERNACIONALES DE CONTABILIDAD EN EL SECTOR PÚBLICO (IPSAS) EN EL SISTEMA DE CONTABILIDAD GUBERNAMENTAL IRAQUÍ: INVESTIGACIÓN EXPLORATORIA DE LAS OPINIONES DE LOS CONTABLES DE LA UNIVERSIDAD DE AL-MUTHANNA

RESUMEN

Propósito- El presente estudio tuvo como objetivo examinar el efecto mediador que las capacidades dinámicas pueden tener en la relación entre la previsión estratégica y la renovación estratégica.

Diseño/metodología/enfoque: el presente estudio se basó en métodos cuantitativos y cualitativos. Más específicamente, los autores utilizaron un diseño transversal y una estrategia de encuesta. Trescientos tres participantes fueron seleccionados al azar de cuatro bancos islámicos que operan en Jordania y completaron el cuestionario del estudio. Se empleó una técnica de modelado de ecuaciones estructurales para probar las hipótesis del estudio utilizando el paquete de software SmartPLS 3.

Hallazgos: los resultados demostraron que la previsión estratégica y las capacidades dinámicas tienen un efecto significativo y positivo en la renovación estratégica. Además, los resultados ilustraron que las capacidades dinámicas tienen un efecto mediador parcial en la relación entre la previsión estratégica y la renovación estratégica.

Limitaciones de la investigación: los resultados del presente estudio se relacionan con los bancos islámicos en Jordania; por lo tanto, la capacidad de generalizar los hallazgos a otros sectores es limitada. Otra limitación es el sesgo de los encuestados porque el diseño del estudio depende en gran medida de las percepciones de los participantes.

Implementación práctica: utilizada correctamente, la previsión estratégica permite a los gerentes ver cómo los eventos en el entorno externo influyen en el desempeño de sus organizaciones. Por lo tanto, los gerentes pueden usar la previsión estratégica para hacer correcciones en los planes, políticas, estrategias y objetivos para volver a encarrilar el desempeño utilizando las capacidades dinámicas de sus organizaciones.

Originalidad: a pesar de la cantidad de investigaciones y estudios que se han dedicado a comprender la previsión estratégica, las capacidades dinámicas y la renovación estratégica en las últimas décadas, la relación entre estos tres constructos nunca se ha estudiado colectivamente. Por lo tanto, el presente estudio llena este vacío en la literatura.

Palabras clave: Normas IPSAS, Sistema de contabilidad gubernamental, Al-Muthanna Universidad.

INTRODUCTION

Since ancient times, accounting has been an effective tool to prove financial operations and show the result of business during a specific period. Recording cash flows represented in revenues and expenditures and this modern reform trend towards periodic accounting based on the principle of entitlement in many countries. In Iraq, government institutions apply the government accounting system, which is one of the important tools that the state uses to implement its strategy in order to protect funds and rationalize the process of collecting and spending resources and to achieve its goals efficiently and effectively, rationalizing the use of public money and ensuring respect for budget appropriations, and in the presence of a body that enacts standards for accounting. It is not only adopted by the government represented by the International Public Sector Accounting Standards Board (IPSASB), as it is the destination for reforms in government accounting by imparting transparency and the availability of comprehensive, accurate and reliable financial information for accountability and decision-making.

Based on Than progress and to achieve Goals search to divide search to five investigations allocate; the first for methodology search, while dedicate search the second to present what international standards are in the public sector and to display the government accounting system and the accounting principles used and research the third the side practical Search and research the fourth Conclusions and recommendations.

The main problem of research is that the government accounting system applied in Iraq uses the cash basis to prove the government's financial operations. According to this basis, the revenues are recorded when they are received. The expenses when they are paid, the matter which calls for the adoption of the International Public Sector Accounting Standards (IPSAS) to enhance the transparency of the state budget and the credibility of financial statements, stand out Problem search at main question Who said (Is it possible to apply the International Public Sector Accounting Standards (IPSAS) in the governmental accounting system applied in Iraq). International Public Sector Accounting Standards (IPSAS) can be applied in the governmental accounting system in the field investigated through a survey of the opinions of specialists. The following sub-objectives are derived from this goal:

1. A statement of the adequacy of laws, legislation and principles regulating government accounting to ensure good practice of IPSAS standards.
2. Explanation of the extent to which the government accounting system in Iraq keeps pace with developments and developments issued by international accounting organizations

3. There is compatibility between the government accounting system applied in Iraq and the standards of Accounting International in the general sector.

The first topic: Research Methodology

Research Problem

The following sub-questions are derived from the main question:

- ✓ *Are the laws, legislation and principles that regulate the work of government accounting in the field in question sufficient to ensure good practice of IPSAS standards?*
- ✓ *Does the application of IPSAS standards in the field under study face obstacles that prevent the application of these standards?*

Research Importance

Derive search its importance from the problem that it addresses, the shift in the use of accounting foundations in government accounting enables government institutions to achieve their financial goals in planning, control, evaluation and rebuilding of financial policies. Related to a single financial period, which in turn supports the effectiveness of reports and financial statements in achieving control over public money and drawing up financial policies and facilitates comparisons between state revenues and expenditures for several years.

Research Hypothesis

The research depended on the primary hypothesis, which means; It is possible to adopt the International Public Sector Accounting Standards (IPSAS) in the governmental accounting system applied in Iraq, and the following sub-hypotheses derive from this hypothesis;

- ❖ The laws, regulations, and principles regulating government accounting in Iraq are sufficient to ensure good practice of IPSAS standards.
- ❖ The adoption of IPSAS standards in Iraq faces obstacles that prevent the application of these standards.

Research Frontiers

1. The border spatial: the spatial boundaries were represented by the faculties affiliated with the University of Al-Muthanna, a government university affiliated with the Ministry of Higher Education and Scientific Research.

2. The border Timeliness: The period to complete the research extended from 20/11/2021 to 28/2/2022.

Research Curriculum

The research-based method of Analytical description is based on the study of the situation or phenomenon, but in its true form that exists in reality, as it is concerned with a careful study without any increase or decrease and then works to clarify its characteristics in terms of quality. The basic clarification of the extent of that phenomenon or even its size or the extent to which this phenomenon is related to other phenomena.

Society and research sample

Selection Al completed it- Muthanna University as a community to search done by Choosing a random sample of (60) accountants working in different locations.

Research Tools

In the process of collecting data and information, the following tools were used:

- ✓ Tools of the theoretical side: To enrich the theoretical side, it has relied on the contributions of researchers collected from sources represented by scientific references from books, magazines, theses, research and scientific studies in both Arabic and foreign languages, which are related to the topic of research, as well as the use of the services of the World Wide Web (Internet).
- ✓ Field side tools: To cover the field side of the research, several statistical methods were relied upon, such as the descriptive statistics necessary to collect data and information for this aspect to achieve the research objectives and prove its hypotheses.

The second topic: the theoretical framework for research

First requirement

What are international accounting standards in the public sector?

Governmental accounting in units of public activity (government units) depends on the cash basis for an extended period until the beginning of the nineties, and the increasing interest of professional and scientific organizations and researchers in the transition from the cash basis to the accrual basis to bring government and financial accounting closer together. The result was the issuance of international accounting standards in The public sector depends on the accrual basis called (IPSAS) applied in government units, and in this section, we will review

what international accounting standards are in the public sector and the advantages and determinants of applying these standards.

First: Defining international accounting standards in the public sector

The International Public Sector Accounting Standards; is a set of accounting standards issued by the International Accounting Standards Board in the Public Sector (IPSASB) to be used to prepare financial statements by government units around the world.

The International Public Sector Accounting Standards Board is The body that has been designated internationally to be responsible for issuing and developing governmental accounting standards (IPSAS S) and all other publications and evidence to enable government units in countries of the world to understand and apply these standards to prepare financial reports of general use and summarize financial activity in a manner that ensures transparency and quality of reports Finance Issued by government institutions for the availability of information on which decision-makers in government administrative units and stakeholders rely when making decisions And therefore more Transparency and reliability (Al-Jaarat, 2018: 30-31)

Public sector accounting standards are defined as “high-quality global standards for financial reporting that are relevant to government units, except for government commercial enterprises, and provide for the measurement, recognition, presentation and disclosure of transactions and events in financial statements of general-purpose ” (Jens at all, 2016: 2)

It was also defined as a set of accounting rules and foundations that govern financial operations that arise in non-profit government institutions to standardize their treatments and direct their practices so that there is a unified base for comparing the performance of government institutions due to the importance of these institutions and the amount of money they spend as well as raising the quality of financial reports issued by those institutions (Jarat, 2014: 14).

International Accounting Standards refer to the recommendations issued by the Standards Board under the supervision of the International Federation of Accountants, and the texts of the Public Sector Standards (IPSAS) are derived from the texts of the Financial Reporting Standards (IFRS) that can be applied to the financial statements related to the entities government, which includes governments central and governments Local councils (councils - hospitals - universities ... etc.) and these standards are not applied to governmental, commercial institutions, which are characterized by having the right to conclude contracts in

their name, and sell goods and services during their business to others for a profit, and are dedicated to carrying out commercial activities (Thomas at all, 2012: 10).

These standards are characterized by flexibility and the ability to modify and change according to the change in economic conditions. The source's amendments are the International Financial Reporting Standards (IFRSs) (Al-Jarat, 2018: 47). (40) Standards issued by the Standards Board based on accrual, and they are approached with the International Financial Reporting Standards issued by the International Accounting Council by amending them to suit the context of non-profit, governmental institutions, provided that they maintain the accounting treatment and the original text of the international standards and those standards are (IFAC, 2010):

Table No. (1) Governmental Accounting Standards (IPSAS)

Standard No. (1) Presentation of Financial Statements	Standard No. (21) Impairment of Non-Cash Generating Assets
Standard No. (2) Cash Flow Statements	Standard No. (22) Disclosure of financial information about the non-profit government sector
Standard No. (3) Accounting Policies Changes in Accounting Estimates and Errors	Standard No. (23) Revenue from Non-Exchange Transactions (Transfer Taxes)
Standard No. (4) Effects of changes in foreign exchange rates	Standard No. (24) Presentation of budget information in the financial statements
Standard No. (5) Borrowing Costs	Standard No. (25) Employee Benefits
Standard No. (6) Consolidated and Separate Financial Statements	Standard No. (26) Impairment of cash-generating assets
Standard No. (7) Accounting for investments in associates	Standard No. (27) Agriculture
Standard No. (8) Shares in joint ventures	,Standard No. (28) Financial Instruments Presentation
Standard No. (9): Revenue from exchange transactions	Standard No. (29) ,Financial Instruments Recognition and Measurement
Standard No. (10) Financial Reporting in High Inflation Economies	,Standard No. (30) Financial Instruments Disclosure
Standard No. (11) Construction Contracts	Standard No. (31) Intangible Assets
Standard No. (12) Stock	Standard No. (32) Joint Concession Arrangements
Standard No. (13) Lease Contracts	Standard No.)33(Application of International " Accounting Standards in the Public Sector IPSAS s for the first time "
Standard No. (14) Events after the date of preparing the report	Standard No.)34(Separate Financial Statements
Standard No. (15) Financial Instruments: Disclosure and Presentation	Standard No.)35(Consolidated Financial Statements
Standard No. (16) Investment Real Estate	Standard No (36) Investments in Associates and Joint Contracts .
Standard No. (17) Property, plant and equipment	Standard No. (37) Joint Arrangements
Standard No. (18) Reporting on Segments	Standard No. (38) Disclosure of rights in other establishments
Standard No)19(Provisions, Liabilities and Contingent Assets .	Standard No. (39) Employee Benefits
Standard No. (20) Disclosures about Related Parties	Business mergers in the public Standard No.)40(sector (structuring, reorganization)

It is worth noting that the adoption of IPSAS standards will provide accurate and clear financial information to control the estimation of revenues and rationalize expenditures for the state, and thus will show the actual financial position of the state and improve future financial planning to ensure that the government can meet its obligations, develop the state's general budget and support its transparency.

Second: Advantages of applying international accounting standards in the public sector:

One of the important reasons that prompted most countries to implement public sector standards is the advantages that these standards achieve, and the most important advantages can be identified as follows (Al-Jarat, 2018: 37-41):

1. consistency and harmony; It means that government institutions apply standards regardless of their nationality, which means unifying the rules and foundations through which accounting treatments are carried out and thus showing the financial information of state institutions in a unified manner.
2. accounting compatibility and comparability; It means that the financial information prepared under these standards is comparable by the stakeholders because these standards provide a common accounting language between countries and help in unifying many foundations and accounting methods, to reduce differences between government accounting systems for different countries of the world (Banito at all, 2007:314).
3. Keeping pace with the requirements of globalization; increasing compatibility between the standards that govern financial reports in a way that makes them understandable to all users has led to an increase in cooperation, trade exchange and international trade among the countries of the world. The adoption of these standards will lead to the advancement of the government accounting profession.
4. Promoting accountability and transparency; almost any country in the world is free of corruption with no borders, and adopting IPSAS standards is one of the most important moves to enhance accountability and transparency in government institutions, thus reducing administrative and financial corruption.
5. Getting rid of the defects of the cash basis; One of the negative aspects of the monetary basis is the weak control over public money, which results in waste and loss of resources, and the adoption of IPSAS standards puts governments and their officials

in front of the reality of dealing with public money as the private sector deals with its money.

From the previous, it is clear that IPSAS standard's main objective is to improve the quality and quality of financial data and the possibility of comparing them between various government units around the world, which would enhance openness, access to information and understanding of decision-making mechanisms, as well as lead to a better evaluation of resource allocation decisions taken by governments.

Third: Determinants of the application of international accounting standards in the public sector

Some determinants hinder the adoption of the application of accounting standards for the public sector, and the most important of these determinants can be identified as follows (Al-Jarat, 2018: 42-45):

1. Applying international accounting standards in the public sector requires an amendment to the laws, regulations, legislation and instructions issued in the implementing countries.
2. The impossibility of fully implementing IPSAS standards at the level of the countries of the world, and this is due to the different environment that was taken into account when developing these standards, and mainly they are directed to organizing the accounting profession for the public sector in developed countries, and this is different in developing countries where the waste of public resources is increasing. Public money is underestimated, as well as most of these countries direct their spending to military spending.
3. The difference in the level of education between the countries implementing the standards; in developed countries, they do not face difficulty in applying the standards to understand these standards because they are set in English, while in developing countries, it is not easy to apply the standards to translate the language of these standards, which leads to a difference between the original texts and the translated texts.
4. The continuous development of IPSAS standards, we find that the development of these standards is characterized by a continuous development stemming from the evolution of IFRS standards and takes many forms, such as amending standards, cancelling some accounting practices, merging interpretations, cancelling some

standards with later standards, and merging some standards because there is a common factor between them.

5. Political pressures exerted on the International Accounting Standards Board in setting and amending international accounting standards in the public sector.

It is worth noting that despite the presence of determinants in the application of the accrual basis in government institutions, its benefits and advantages are more compared to the determinants. Many governments have adopted this basis, and others seek to adopt it.

The second requirement:

Governmental accounting system and accounting foundations

The government accounting system is used in units of public activity that are owned by the state and are represented by ministries, government departments, hospitals, universities, schools and others responsible for providing goods and services to members of society as a whole, whether they are financed centrally or centrally, as they are financed from expendable funds through the state's general budget.

This search will review governmental accounting systems, etc., and the accounting bases used in this system.

First: the government accounting system

The government accounting system is defined as a set of documents, records, calculators, and automation devices used in government units, as well as the methods, procedures, and instructions for organizing and recording financial operations and preparing financial reports that aim to evaluate performance, plan and control public funds and implement government financial policies (Abu Ali, 2016: 59).

It was also defined as a set of principles, rules and procedures that govern the process of compiling, recording, and classifying the financial operations carried out by government administrative units, which are related to the collection of public revenues and their spending on activities and services that the government intends to carry out, in preparation for their presentation in the form of reports and periodic financial lists and submission to the authorities. Concerned with identifying the results of the government's performance (Wedyan and Al-Hadarb, 2010: 12).

The government accounting system is also defined as a set of principles, procedures and rules that govern the collection, recording, analysis, tabulation, summarization and presentation

of the financial operations of government units related to the collection or spending of state resources to control them and provide data that contribute to achieving the accuracy of preparing the state's general budget in the coming years (Mukhtar, 2018: 19).

Second: The accounting principles used in the accounting system

Several accounting bases can be applied in different sectors, including government. The choice of the accounting basis depends on a group of factors, including legislation and the nature of the financial information needed to meet the needs of management, auditing and financial control needs, the needs of lenders, and the nature and size of the activity of companies and establishments, and on this, it is possible to review the accounting foundations that can be used In government accounting (Abu Ali, 2016: 37-38):

CASH BASIS

The cash basis has been used for a long time in many countries worldwide. It is a very common basis in the government sector (Hana, 2019:3), according to which the final accounts of the fiscal year are charged with all the expenditures paid during that year. Whether those revenues or expenditures, the revenues received during that year pertain to the current, previous or next year (Abd et al., 2022:30). The International Federation of Accountants defined the cash basis as recognising transactions and events when cash is received or paid only (IFAC, 2008: 926). It was also defined as a cash flow model that recognizes all cash flows associated with economic events and includes flows from investment and financing activities (Hana, 2019: 4). It is worth noting that the monetary basis is often found applied in non-profit public sector institutions, and the use of this basis is appropriate for them due to the absence of any relationship between state expenditures and revenues and that the goal of the government accounting system is to follow up the collection of revenues and disbursement of expenditures according to what was stated in the items of the general budget The state and then show the financial position and the realized surplus or deficit in the list of final accounts of the state.

Eligibility basis

The accrual basis bears the final accounts regarding the accounting period of expenses and revenues regardless of paying the expenses or the collection of revenues. (Al-Muhtadi, 2016: 118-119), and the units that apply the accrual basis are the commercial units belonging to the private sector (for-profit), and they cannot use the cash basis because it is not in their

interest to apply it. Accordingly, the final accounts are charged with the expenses and revenues that have been achieved during the fiscal year regardless of whether this expenditure has been paid or not and the revenues have been obtained or not yet (Abd et al., 2022: 34).

The International Federation of Accountants defined the accrual basis as the basis on which transactions and events are taken into account when they occur, and transactions and events are recorded in the accounting books, which will be reflected in the financial reports for the periods to which they relate (IFAC, 2008: 32-33). It was also defined as that basis that is based on the principle of independence of fiscal years, which considers each fiscal year as an independent time unit that bears the expenses related to it, and the revenues that pertain to the year are included in the final accounts regardless of the expenses paid or the value of the revenue collected. Al-Banna, 2012: 38).

It can be said that the application of the accrual basis will provide correct and meaningful information about resources, revenues and debts with transparency, as it represents a comprehensive and accurate accounting basis in calculating business results that pertain to the accounting period. It was paid or not.

Third: Shifting from cash basis to accrual basis in government institutions

Although for a long time it was believed that the monetary basis is the best and most appropriate for the public sector, but in recent times, as a result of developments in the accounting systems and methods of preparing public budgets for the state, the increase in public spending and the increase in the responsibilities of government agencies, this basis has become insufficient because it does not provide sufficient information On the various elements of costs and on assets (assets) and liabilities (liabilities), as well as that it does not reflect the reality of the financial position and does not provide a short-term view of public finances in financial reports, and that its role is limited to financial control only, and through it it is ensured that the laws are applied and that funds are The allocation has been spent according to what was allocated to it, and this basis does not indicate the efficiency and effectiveness of government units in exploiting their resources and the extent to which they achieve their objectives (Hanaa, 2019: 13).

The accrual basis is the dominant basis in the accounting systems currently applied in developed countries, which has proven its worth in achieving greater transparency and accountability and providing better information for decision-making and performance evaluation. A good tool for curbing corruption is the accurate evaluation and implementation of the budget and the development of mechanisms to enhance transparency in financial

management. The monetary basis includes many loopholes that may allow the weak to exploit them to carry out many administrative and financial cases of abuse, and despite the high cost of the accrual basis, the costs of not following it are more expensive, and to produce Financial reports with high transparency It is necessary to adopt the accrual basis that is applied by adopting the international accounting standards in the public sector prepared for it, which aim to improve the quality of financial reports and provide high-quality accounting information for making financial decisions (Rossana. et al., 2013, 2).

Fourth: The suitability of IPSAS standards to the Iraqi government accounting system:

In Iraq, the applied government accounting system faces shortcomings due to the nature of the governance system and the policies followed by the state, through which it tries to cover the shortcomings it suffers from in exploiting public economic resources, optimally managing the country's affairs and following the application of the traditional budget, balancing items, and the shortcomings it suffers from In addition to the prevailing environmental factors and the reliance of the accounting system on characteristics, including the dependence of the accounting system on a documentary group and a book group in a way that enables the follow-up of the implementation of the activity and control over it and its conformity with the constitutional and legal texts and other legislation, and considering it a tool for translating the traditional budget of the state only. The ability to show the extent of the commitment of the executive authority in its various administrative units to the laws and regulations issued by the legislative authority and the compatibility of the accounting guide with the traditional budget classifications (Hammad, 2006: 13), all of this constitutes an obstacle to introducing reforms to the government accounting system to keep pace with developments and the adoption of international accounting standards in the sector generally.

Third topic

Practical side

Answers of the research sample members and their percentage to reach the arithmetic mean and standard deviation for each paragraph of the questionnaire. Relating to the maximum value of the Likert scale, i.e. (5), it expresses the percentage of response or relative importance. Note that the standard hypothetical mean is (3), and the analysis of the paragraphs contained in the questionnaire for the research variables will be described through the responses of the

researched sample in the light of the arithmetic mean, standard deviation, coefficient of variation and response ratios.

First: Describe the sample resolution

The questionnaire is the primary source for obtaining the required data and information. It was designed to cover all research variables. Simplicity and clarity were taken in drafting this form, and the Likert scale was adopted, whose value ranges between rank (5) fully agreed and rank (1) disagree entirely. , that is, it is five degrees, which is the most used method in administrative sciences, and according to this scale, there are five categories to which the arithmetic averages belong: (1 - 1.8 very fail), (1.8 - 2.6 fail), (2.6 - 3.4 medium), (3.4 - 4.2 good), (4.2 - 5 Very good).

It included the following topics:

- 1) The first axis: included general information about the respondents in the paragraphs of the questionnaire, including the following (gender, age, academic achievement, length of service).
- 2) The second axis: Includes the following:
 - International Public Sector Accounting Standards (IPSAS): This variable was measured through (13 paragraphs).
 - Governmental Accounting System: It was also measured through (13 paragraphs).

Table (2) presents a detailed description of the research sample.

Table (2) Description of the study sample

No	Variables	Target groups	duplication	%Percentage
1	Gender	Male	33	55
		Female	27	45
		Total	60	100
2	Age	less than 20	-	-
		21 -30	13	21.7
		31 -40	27	45
		41 -50	17	28.3
		51 more than	3	5
	Total	60	100	
3	Academic achievement	Bachelor's degree	52	87
		Master's degree	7	11
		PhD	1	2
	Total	60	100	
5	Duration of service	less than	-	-
		1 -5	8	13
		6 -10	18	30
		11 -15	24	40
		16-20	10	17
	21 more than		-	

	Total		60	100
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Source: Prepared by researchers based on a questionnaire

Second: The validity and reliability of the scale

For the questionnaire to meet the approved scientific conditions, it must be subject to the conditions of scientific research, and accordingly, these conditions were taken into account in the following paragraphs:

A - Apparent honesty: The clarity of the paragraphs of the scale is verified by presenting it to a group of (9) experts. The questionnaire was considered honest if accepted by (8) experts, i.e. (89 %). The apparent validity of the scale and the number of its items in its final form became (26) items.

b- Reliability test means obtaining the same results if a certain measure is re-applied to the same sample again with a time difference. The same individuals interrogated in the previous test for re-applying the test to them, so the split-half method is used. This method can be summarized by finding the correlation coefficient between the scores of the individual items in the questionnaire and the scores of the actual items. This correlation coefficient is corrected by (Spearman-Brown) if the reliability coefficient is (0.67) according to the (Spearman-Brown) equation, it is sufficient for the research to adopt the resolution as a tool for it. At different times for the same individuals and give the same results.

Third: Presentation and analysis of the results of the sample answers to (International Accounting Standards in the Public Sector (IPSAS))

This variable was measured through (13) paragraphs that reflect the International Public Sector Accounting Standards (IPSAS), as Table (3) below indicates the arithmetic means and standard deviations from the point of view of the researched sample:

Table (3) Arithmetic means, standard deviations and coefficient of differences for (IPSAS)

variable name	variable symbol	response alternatives										Arithmetic mean	standard deviation
		Strongly agree		Agreed		I agree to some extent		I disagree		Strongly disagree			
		No.	%	No.	%	No.	%	No.	%	No.	%		
International Public Sector Accounting Standards (IPSAS)	X1	10	17	41	68	7	12	2	3	0	0	3.9	0.6
	X2	30	50	29	48	0	0	1	2	0	0	4.4	0.5
	X3	18	30	39	65	1	2	2	3	0	0	4.2	0.6
	X4	29	48	31	52	0	0	0	0	0	0	4.5	0.5
	X5	14	23	36	60	7	12	3	5	0	0	4.0	0.4

X6	23	38	34	57	1	2	2	3	0	0	4.3	0.6
X7	44	73	16	27	0	0	0	0	0	0	4.7	0.4
X8	16	27	39	65	5	8	0	0	0	0	4.1	0.5
X9	15	25	35	58	7	12	3	5	0	0	4.0	0.7
X10	13	22	37	62	4	7	5	8	1	2	3.9	0.8
X11	28	47	30	50	2	3	0	0	0	0	4.4	0.5
X12	9	15	36	60	7	12	7	12	1	2	3.7	0.9
X13	10	17	36	60	7	12	4	7	3	5	3.7	0.9
overall index											4.1	0.6

The Table was prepared by researchers based on (spss) outputs.

The above Table reflects a total arithmetic mean of (4.1), which is above the standard mean of (3), and the general standard deviation was (0.78), which indicates that the respondents agree with the International Accounting Standards in the Public Sector (IPSAS) and what confirms this agreement is the degree of The standard deviation of (0.6), which indicates the extent to which the respondents agree and agree on the paragraphs of the questionnaire. The financial statements are prepared following international accounting standards in the public sector at specific times that help in obtaining them quickly by users) with the highest arithmetic mean of (4.7) and with a homogeneous standard deviation of (0.4), and this indicates the agreement of the sample respondents that the presentation of financial reports according to the standards (IPSAS) helps accountants to obtain them easily and thus achieve the efficiency and effectiveness of the accounting work and thus correct and enhance decisions and ensure their effectiveness.

Fourth: Presentation and analysis of the results of the sample's answers to the (Government Accounting System)

This variable was measured through (13) paragraphs that reflect the International Public Sector Accounting Standards (IPSAS), as Table (4) below indicates the arithmetic means and standard deviations from the point of view of the researched sample:

Table (4) Arithmetic means, standard deviations and coefficient of differences for (Government Accounting System)

variable symbol	response alternatives										Arithmetic mean	standard deviation
	Strongly agree		Agreed		I agree to some extent		I disagree		Strongly disagree			
	No.	%	No.	%	No.	%	No.	%	No.	%		
Y14	35	58	25	42	0	0	0	0	0	0	4.5	0.4
Y15	28	47	32	53	0	0	0	0	0	0	4.4	0.5
Y16	30	50	30	50	0	0	0	0	0	0	4.5	0.5
Y17	39	65	19	32	2	3	0	0	0	0	4.6	0.5
Y18	39	65	21	35	0	0	0	0	0	0	4.8	0.4

Y19	38	53	20	43	2	3	0	0	0	0	4.6	0.5
Y20	42	70	14	23	2	3	2	3	0	0	4.6	0.7
Y21	43	72	10	17	3	5	2	3	2	3	4.5	0.9
Y22	44	73	10	17	4	7	2	3	0	0	4.6	0.7
Y23	42	70	10	17	6	10	2	3	0	0	4.5	0.8
Y24	43	72	9	15	4	7	4	7	0	0	4.5	0.8
Y25	37	62	12	20	7	12	1	2	3	5	4.3	1.0
Y26	27	45	28	47	5	8	0	0	0	0	4.4	0.6
overall index											4.5	0.6

The Table was prepared by researchers based on (spss) outputs.

The results, as reflected in Table (4) above, proved that the respondents in the field studied collectively agreed on the paragraphs of the government accounting system through the arithmetic mean, which amounted to (4.5) and with a standard deviation of (0.6), which is a very good level, which indicates the lack of dispersion of answers The sample and their agreement that the government accounting system applied in Iraq derives its strength from international accounting standards and this was clear in paragraph No. (18) which says ((there is compatibility between the government accounting system applied in Iraq and international accounting standards in the public sector)) despite the exceptional circumstances that Iraq and its government sector have gone through, but there is a possibility to apply international accounting standards in the public sector to its accounting systems.

fourth topic

Conclusions and Recommendations

First: Conclusions

The researchers reached the most important conclusions, which are as follows:

1. Statistical results are confirmed through the mean account that It reached (4.7) with a deviation normative homogeneous reached (0.4), which indicates that Show Reports Finance according to Standards (IPSAS) helps accountants From get on her Easily And therefore realized efficiency and efficacy the work Accountant And therefore revision decisions and strengthen and make sure From its efficacy.
2. proven Results stats from During the middle my account that It reached (4.5) with a deviation Standard (0.6) which is level good is very Than signify On lack dispersion Answers the sample and their agreement On that the system Accountant government applied at Iraq derive his strength From Standards accounting International
3. That international accounting standard in the public sector, IPSAS, which is inspired by the International Accounting and Financial Reporting Standards, has become the global accounting language and a reference for governments in various

countries of the world that wish to carry out reforms to implement the accrual basis in their government institutions.

4. The application of standards in the public sector will lead to the improvement of the Iraqi government accounting system because these standards will bring many advantages to the government accounting system by enhancing transparency and accountability, enhancing comparability and facilitating the consolidation of financial statements better than the current system

5. The Iraqi government accounting system is governed by laws, regulations, and instructions issued by the executive authority and is the basis for implementing the state's general budget, according to what is allocated to it and to knowing the actual financial position of the state at the end of the year. Its benefits cannot be denied, but it is no longer valid under the current circumstances.

6. The applied accounting basis is one of the primary factors influencing the extent of the truth and fairness of the government's financial position and the transition from cash to accrual. Accounting standards in the public sector have provided it with transitional provisions that improve the type and degree of disclosure of the final government financial statements.

Second: Recommendations

Based on the conclusions reached by the research, the researchers put together a set of recommendations that can be used to develop government accounting to keep pace with accounting standards in the public sector, as follows:

1. Necessity to apply Standards (IPSAS) when displaying Reports Finance In government units, which helps accountants get on her b efficient and efficacy.
2. necessary re-look at Method Prepare Research and studies at area Standards (IPSAS) so that Complete study Problem actual face group What I suggested From Solution Relevance to process the problem From During Utilization accounting standards in the public sector.
3. necessity the work On to provide Rules guiding clear and specific To measure Standards (IPSAS) and To reduce Accreditation On Appreciation profile From before Contagious Reports Finance to avoid Problems arising when preparing.
4. The Federal Office of Financial Supervision should gradually implement accounting standards in the public sector in government institutions

5. The need to update the laws and legislations that govern the government accounting system in a manner that is consistent with the application of accounting standards in the public sector
6. The necessity of making improvements to the governmental accounting system through the adoption of accounting standards in the public sector and the application of the accrual basis that achieves financial and legal control over the financial statements and the verification of the validity of public spending and within the limits of the approved appropriations in the budget

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