



# Controls of Accounting Information Systems and Their Role in Reducing Financial Data Manipulation and Improving the Quality of Accounting Reports: An Applied Study at Al-Mansour Investment Bank for the Period (2017–2024)

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**Abstract:** This research Aims to study controls security systems Information accounting and its role in limit from manipulation with data finance and improve quality reports accounting, with the focus on an experience bank Al-Mansour For investment during period 2017-2024. Done. Accreditation on Curriculum Applied And analytical, where included Search collection Data from during Surveys and interviews with employees And officials Systems Information And review Finance, In addition to study Reports Finance For the period Studied . Showed. results Search that application Controls security systems linformation accounting shares In a way big in reduction Opportunities manipulation With data Finance, And raise accuracy and reliability Reports Accounting . As well. Bent Results that Controls like Control in Access, Review Interior, documentation Operations Finance, And alerts order Automatic she has effect positive on transparency Information accounting And its quality . Search to that Strengthening Controls security Systems Information accounting It is considered from Factors Basic To maintain on safety Data Finance, to support take decision Financial, And more trust between investors And customers . foot Search group from Recommendations The process To enhance effectiveness Controls in Banks, including Guarantee protection Data Finance And improve quality Reports accounting.

**Keywords:** Controls security Systems Information accounting, manipulation With data Finance, Quality Reports Accounting, Bank Al-Mansour For investment.

## Introduction

Institutions Finance and banking witnessed in years The last transformation big about Use Systems Information accounting With the aim of Strengthening Efficiency Operational And improve quality Information Finance (Al Shanti& Elessa,2023). Lost. I became This is amazing Systems tool Basic To manage Data Finance accurately And speed, Which Contributes in take decisions Financial And investment Thoughtful (Ren,2022). And more Accreditation on This is amazing Systems, appeared need Diamond to situation Controls security strong To ensure protection Information Finance from

Mistakes and manipulation, And preservation on reliability Reports Accounting (Collante et al.,2024). It is considered security Systems Information accounting Part from Controls Interior For institutions, It includes group from Policies and procedures that Aims to protection Data Finance, Control in Access to information, monitoring Operations accounting, And guarantee Documentation Complete per Transactions Finance (Kathure,2024). weakness This is amazing Controls may Leads to Risks big Includes manipulation Financial, fraud, And bad Use Resources, Which reflected negatively on quality Reports accounting And reputation The institution aims to this Search to study role Controls security Systems Information accounting in limit from manipulation With data Finance And improve quality Reports accounting, from during application This is amazing the study on bank Al-Mansour For investment during The period 2017-2024 (Lari Dashtbayaz et al.,2022). It seeks Search to analysis bezel effectiveness Controls Approved in The bank, and evaluation Its impact on protection Information Finance, And improve accuracy and reliability Reports accounting, In addition to presentation Recommendations To enhance security Information in Sector Banker (Hossain& Sarkar,2025). Acquire. This is amazing the study importance big Given For the role Vital that play it Systems accounting Modern And controls Its security in to support take decision Financial, And strengthening Transparency, And building trust between investors and clients and the authorities Supervisory (Salmanzadeh et al.,2022). As well. Availability the study a base Scientific Help Banks on development Policies security Information And improve quality Data Finance, including Keeps up with Developments Technology and accounting Modern

## **Methodology**

### **Research problem:**

Facing Institutions Finance and banking Challenges Increasing in administration Data Finance accurately And transparency, a result Accreditation Increasing on Systems Information Accounting. And Although from Benefits The big one For this Systems in acceleration Operations Finance And improve accuracy Reports accounting, Then absence or weakness Controls security Information accounting may Leads to manipulation With data Finance, Mistakes in Reports, and fraud Financial, And he is what It constitutes Dangerous big on reputation The institution and reliability Her information Finance. In reality, It is considered problem Search in this Context Represented in knowledge bezel effectiveness Controls security Systems Information accounting Approved in bank Al-Mansour For investment, And the extent Her ability on limit from manipulation With data Finance And improve quality Reports accounting during period From 2017 to 2024. The bank, like jealousy from Institutions Finance, Needs to a guarantee protection His data Finance from any attempts to manipulate or Change not Authorized To him, with Strengthening transparency Information And its accuracy To ensure take decisions Financial healthy

**The importance of the research:**

It is manifested importance this Search in Being Highlights light on role Controls security Systems Information accounting in protection Data Finance And improve quality Reports accounting inside Institutions banking, And in a way private in bank Al-Mansour For investment during The period 2017-2024. With increase Accreditation on Systems accounting electronic, I became Institutions Facing Risks big Related B manipulation Financial, Mistakes accounting, And fraud Financial, Which Affects negatively on accuracy Reports and reliability Information Finance. Contributes. Search in Strengthening awareness Important situation Controls security Effective To limit from This is amazing risks, so Help This is amazing Controls on a guarantee safety Data Finance, Control in Access to information, documentation Operations Finance, And the detection early on any mistakes or attempts To manipulate. As well. Availability the study a base Scientific To understand How to impact This is amazing Controls on quality Reports accounting, including Contributes in to lift efficiency take Decisions Finance and administrative inside The bank. As well. come importance Search from side side Applied And practical, where He presents Analysis detailed To apply Controls security Systems Information accounting in bank Al-Mansour, And highlights light on Her successes And directions Palaces In it during period Studied. And during that, maybe Benefit from results Search in presentation Recommendations practical To enhance Controls accounting And the wish, And improve quality Information Finance, And support Transparency And credibility before investors and clients and the authorities Supervision.

**Research objectives:**

Aims this research to study Controls security Systems Information accounting And its role in limit from manipulation With data Finance And improve quality Reports accounting, with the focus on an experience bank Al-Mansour For investment during The period 2017-2024. It starts Search from hypothesis Basic Meaning that presence Controls A wish accounting Effective Contributes In a way direct in protection Data Finance And improve quality Reports, Therefore to support take decision Financial And the administrative inside The bank. It is represented by Goals Search Home In recognition on Controls security Systems Information accounting Approved in bank Al-Mansour For investment, It includes Policies and procedures and systems used To ensure safety Data Finance. Evaluation effectiveness This is amazing Controls in limit from manipulation Financial and mistakes in Data accounting, And knowledge bezel Her ability on a statement And prevent any attempts to manipulate or Fraud. Analysis impact Controls security Information accounting on quality Accuracy Reports accounting, And measure bezel Improve it For transparency And credibility in Information Finance the introduction For management and investors and the authorities Supervision.

**Research hypothesis:**

It is assumed this Search "that application Controls security Systems Information accounting In a way effective in bank Al-Mansour For investment Contributes in limit from manipulation With data Finance And improve quality Reports accounting during The period 2017-2024.

**Research community and sample:**

Includes community Search all Banks Iraqi Listed in The market Financial, As it is considered Represents the environment The process that apply In it Systems Information accounting, Which Facing Challenges Increasing in administration Data Finance And guarantee Its quality. And it is characterized by this the society With the presence of Systems accounting Electronic Advanced It varies in Policies And controls security information, Which Makes it Model Suitable To study relationship between Controls security Systems Information accounting And quality Finance For reports. sample Search, Lost It was completed her choice In a way specific To be bank Al-Mansour For investment, Given when It is distinguished To him The bank from application actual For controls security Systems Information accounting, To provide Data Financial and reports Detailed For the period 2017-2024. It is considered to choose Sample Specific Suitable For research Applied, so Allows study the condition Deeply, And analysis effect Controls The wish on protection Data Finance And improve quality Reports accounting in Context practical TRUE, Which Enhances credibility Results and recommendations Abstract

**Result and Discussion****The theoretical aspect of the research****The concept and importance of controls security Systems Information Accounting**

It indicates Controls security Systems Information accounting to group Policies and procedures and mechanisms Technology that Aims to protection Information Finance from manipulation, Loss, or Change not Authorized It works This is amazing Controls on a guarantee safety Data Finance And strengthening accuracy Reports accounting, And he is commander crucial to take decisions Financial Reliable And healthy. As well. Allows Controls Governorate on continuity Operations Finance inside Institutions, And reduce Risks Operational Associated with mistakes Humanity or Technology ( Gelinis & Dull, 2018: 112 ).

It consists of Controls security Systems Information accounting from several Elements Main Includes Control in Access, the chapter between Tasks, and systems Review Interior and documents Supportive . Works. This is amazing the components In a way Integrated on to forbid fraud Financial, And reduce probability manipulation With data, And guarantee registration Operations Finance precisely . as well Help This is amazing Controls on to improve quality Data Finance And commitment By standards accounting International, Which He increases from trust investors And the owners interest in order The accountant ( Hall, 2019: 87 ).

Contribute Controls security Systems Information accounting in limit from Risks Associated With data Finance, like fraud Financial And bad administration Resources . Allow This is amazing Controls Under surveillance Operations Finance In a way continuous And the detection early on Mistakes or manipulation, what improves from accuracy Information accounting Available For management And it enhances Her ability on Planning Financial And take Decisions Investment Correct (Romney & Steinbart , 2021: 158 ).

It is considered Transparency from Most important benefits Controls security Systems Information accounting, so Allows Track all Operations Finance And connect it With documents supportive, Which Easy Operations Audit Internal And the external . This Transparency Enhance trust between Management and investors and the authorities Supervision, And reduce from Risks Associated With information Finance not minute or Misleading ( Warren et al., 2020: 99 ). play Technology role pivotal in Strengthening Controls security Systems Information accounting, where Depends Institutions Modern on Systems accounting Advanced Equipped B encryption, Control in Access, And alerts Automatic when discovery any activity Suspicious . This is Tools Technology Make from Possible protection Data Finance In a way effective, And the detection early on any attempts to manipulate, Therefore to improve quality Reports accounting In a way Ongoing ( Hall et al., 2022: 145 ).

Contribute Controls security Systems Information accounting in investigation Compliance Organizational and standards International For accounting, Which Enhances from credibility Data Finance And reduces Risks Legal on Banks . that Institutions that apply Controls strong Be more capacity on confrontation Challenges Finance And accounting, And present Reports Reliable Help in take Decisions Finance and administrative Efficiently ( Wilkinson, 2021: 63 ).

### **Role of controls security Systems Information accounting in limit from manipulation With data Finance**

It is considered Controls security Systems Information accounting from Most important Tools that Contribute in limit from manipulation With data Finance, where Determine Policies and procedures clear To control in Access to Information Finance, And appointment Responsibilities accurately between Staff . This . Division Reduces from Opportunities manipulation or fraud And it enhances credibility Data Finance the introduction For management And the owners interest, as Guarantee safety Operations accounting And its continuity (Louwers et al., 2019: 134). play Review Interior Continuous role pivotal in a statement any attempts to manipulate Financial, so It is done to examine Transactions Finance and reports In a way periodic To verify from Match it For standards and policies Approved . Help. This is amazing Reviews on discovery deviations in Data Finance In a way early And reduce Risks Associated By fraud Financial ( Kranacher et al., 2020: 89 ) . that it Enhance Compliance For standards accounting International And improve quality Censorship Finance inside The institution.

Contribute Controls Control in Access to Systems Information accounting in to forbid manipulation, from during grant powers Specific only For people Authorized By performance Tasks Certain . Guarantees. this the chapter between Tasks non capacity employee one on to implement And registration Transactions Alone, Which Reduces from probability Occurrence manipulation And it enhances Transparency and accountability inside order Financial (Hall et al., 2021: 202 ).

It is considered Documentation and documents Supportive per practical Financial from Factors Basic To prevent manipulation, where He should that Be all Transactions Accompanied With documents Official like Bills or Contracts or Receipts. This Documentation Easy practical Audit Internal And the external And it enhances reliability Data Finance And makes from difficult manipulation With transactions Without Discovery (Gelinias et al., 2022: 175). play Technology role Effective in limit from manipulation Financial from during Systems accounting Electronic Provided With alerts Automatic and tools Analysis immediate For data, Which Allow By detection early on any activity not natural or Offense For policies. This Tools Help Management on Intervention in the time appropriate before that Leads Mistakes or manipulation to losses Financial Large (Janvrin & Watson, 2020: 148).

It is considered Training Continuous For employees on Use Systems Information accounting And understand Controls Security Accountant worker whatever To enhance Its effectiveness, so He increases consciousness employees By procedures and policies And reduces from Mistakes Humanity or manipulation Deliberate. And confirms. Researchers that to merge Training within strategy security Information accounting Enhances from capacity The institution on protection Its data Finance And achieve Sustainability Information The minute (Alles , 2019: 97 ).

### **Role of controls security Systems Information accounting in to improve quality Reports Accounting**

It works Controls security Systems Information accounting on Strengthening accuracy Data Finance used in numbers Reports accounting, from during situation Restrictions strict on Input And modify Information . This Controls Includes that all practical Financial register In a way correct And organized, what Enhances reliability Data And reduces from Mistakes Humanity or fraud Financial. As well. that it Help Management on Accreditation on Reports minute To support Decisions Strategy (Romney & Steinbart, 2022: 198).

It is considered Systems Audit And review Electronic from Tools Basic To ensure quality Reports Accounting . It is Allow By detection early on deviations or Mistakes in Data Finance, Therefore to improve accuracy Information the introduction in Reports. And contributes. Accreditation on This is amazing Systems in Strengthening Commitment By standards accounting International And makes Reports more transparency and credibility (Singleton et al., 2021: 121).

Helps the chapter between Tasks And distribution Responsibilities in Systems Information accounting on to improve quality Reports, where no maybe For any employee

to implement all Operations Finance Alone. This. the chapter Reduces from Opportunities manipulation And it guarantees that all practical Financial It is done Review it And her approval from before more from party, Which Enhances accuracy and reliability Data in. Reports Accounting (Hall, 2022: 88 ). play Documentation and documents Supportive role big in to improve quality Reports accounting, so Availability record In detail For all Operations Finance. This Documentation Easy on Reviewers Verification from health Data And reduces from Risks Associated with mistakes or Information misleading, as Enhances Transparency and ability on Track any practical Financial In a way Complete (Bagranoff et al., 2020: 155).

Contribute Tools Technology Modern like Analysis smart And alerts Automatic in Systems Information accounting in to improve quality Reports, where It is done Monitoring Data Finance In a way continuous And revealed any Differences or Activities Suspicious Quickly . This. He increases from accuracy Reports And makes Information Finance more reliability For management and investors (Knechel et al., 2021: 202).

Helps Training Continuous For employees on to understand Controls security Systems Information accounting on to lift quality Reports accounting, so He is Employees more capacity on Commitment By procedures and policies Approved, And reduce Mistakes Humanity or manipulation not Intended . As well Enhances Training effectiveness Censorship Interior And makes Reports more accuracy and reliability (Brown et al., 2022: 97).

### **The Third Section: The Applied Aspect of the Research**

#### **An Introductory Overview of the Research Sample (Bank Al-Mansour for Investment):**

Bank Al-Mansour for Investment is considered one of the prominent Iraqi private banks operating in the banking sector. It is characterized by offering a wide range of traditional and digital banking services for individuals and companies. The bank was established with the aim of supporting economic development in Iraq through the provision of innovative and diversified financial solutions, including deposits, loans, project financing, and electronic banking services.

The bank is considered one of the financial institutions that relies heavily on electronic accounting information systems to manage its financial data and process daily banking operations. These systems include advanced databases, integrated accounting software, and electronic audit and monitoring tools, which facilitate the accurate recording and analysis of all financial transactions.

Due to the importance of preserving financial data security and protecting sensitive information for both customers and the bank itself, Bank Al-Mansour applies a set of security controls for accounting information systems. These include access control to systems, segregation of duties, regular review of financial operations, and the use of advanced technology to detect any suspicious activity or attempted manipulation.

It is worth noting that the selection of Bank Al-Mansour for Investment as the research sample was due to the availability of accurate and accessible financial data for the period 2017–2024, its reliance on modern accounting systems, and its significant role in the

Iraqi banking sector. This allows researchers to study the effect of accounting information systems security controls on the protection of financial data and the improvement of accounting report quality in a real practical environment, which enhances the credibility of the research results and practical recommendations.

### Measurement of Research Variables

#### (Accounting Information Systems Security Controls, Financial Data Manipulation, and Quality of Accounting Reports) at Bank Al-Mansour for Investment for the Period (2017–2024)

Measuring research variables is a fundamental step in understanding the relationship between accounting information systems security controls, financial data manipulation, and the quality of accounting reports at Bank Al-Mansour for Investment. Data were collected from the bank's annual reports and internal audits of accounting systems for the period 2017–2024, with the aim of assessing the effectiveness of security controls, the level of potential manipulation, and the quality of accounting reports generated by these systems.

#### Measuring the Security Controls of Accounting Information Systems:

This variable indicates the degree of implementation of accounting information systems security controls at the bank, such as access control, segregation of duties, internal audit, and the use of modern technology for early fraud detection. Each element is evaluated on a scale from 1 to 5, where 1 represents "very weak" and 5 represents "very strong." This can be explained through the following table:

**Table 1.** Measuring the Security Controls of Accounting Information Systems at Bank Al-Mansour (2017–2024)

Year	Access control	Separation of duties	Internal Audit	Use of technology	Average controls
2017	3	3	2	2	2.5
2018	3	3	3	3	3.0
2019	4	3	3	3	3.25
2020	4	4	4	4	4.0
2021	5	4	4	4	4.25
2022	5	5	5	5	5.0
2023	5	5	5	5	5.0
2024	5	5	5	5	5.0

Table (1) illustrates the development of accounting information systems security controls at Mansour Investment Bank during the period from 2017 to 2024. It reflects improvements in indicators related to access control, segregation of duties, internal audit, and the use of technology in financial operations. Initially, the table shows that the average security controls were relatively low in 2017 (2.5), with relative weaknesses in internal audit and the use of technology, indicating a gap in protection and financial control during that period. Over time, improvements gradually emerged in 2018 and 2019, with the average controls rising to 3.25 thanks to the strengthening of internal control and the development of segregation of duties mechanisms. From 2020 onwards, the table shows significant improvements in all control indicators, with the average control score rising to

4.0 in 2020 and 4.25 in 2021, reaching a peak of 5.0 in the period 2022-2024. This improvement reflects the increasing reliance on modern technology, such as encryption and automatic alerts, increased effectiveness of internal audit, and segregation of duties. It also indicates the bank's management's success in enhancing the security of the accounting system and reducing human error and potential financial fraud. These results demonstrate that the integrated and effective implementation of controls leads to a reliable accounting system that provides accurate data to management and stakeholders, and contributes to enhancing financial transparency and the stability of banking operations.

### Measuring financial data manipulation

This variable is measured based on the number of financial errors, fraudulent incidents, accounting reporting deviations, and internal audits detected. Each year is rated on a scale of 1 to 5, with 1 representing "very high fraud" and 5 representing "very low fraud." This can be explained through the following table:

**Table 2.** Measuring financial data manipulation in Mansour Bank (2017-2024 )

Year	financial errors	financial fraud	deviations in reports	Result of manipulation	Average index
2017	3	2	2	2	2.25
2018	3	2	3	2	2.5
2019	2	2	3	2	2.25
2020	2	3	3	3	2.75
2021	3	3	3	3	3.0
2022	4	4	4	4	4.0
2023	5	5	5	5	5.0
2024	5	5	5	5	5.0

shows the financial data manipulation index at Mansour Bank for the period 2017-2024, demonstrating the extent to which accounting security controls have impacted the reduction of errors, financial fraud, and deviations in reporting. In 2017, the average index was 2.25, a low level indicating high rates of financial errors and potential fraud, especially in light of the weakness of technology and internal auditing during that period. The index has gradually improved in the following years, reaching 2.75 in 2020 and 3.0 in 2021, indicating a gradual decline in financial manipulation as a result of better implementation of controls and increased discipline in recording transactions. During the period 2022-2024, the index averaged 5.0, reflecting a significant decline in financial manipulation. This improvement is linked to the adoption of advanced electronic accounting systems equipped with instant analysis tools and automatic alerts, as well as the enhancement of employee skills through continuous training. Furthermore, the segregation of duties and the documentation of all transactions have contributed to reducing the chances of fraud and intentional or unintentional manipulation. This development indicates the effectiveness of security controls in protecting financial data and ensuring the credibility of accounting reports, which supports management's ability to make sound financial and investment decisions based on accurate and reliable data.

### Measuring the quality of accounting reports

This variable is measured by the accuracy of financial information, data reliability, compliance with international accounting standards, and management and auditor satisfaction. Each indicator is evaluated on a scale of 1 to 5, where 1 means "very low quality" and 5 means "very high quality." This can be explained through the following table

**Table 3.** Measuring the quality of accounting reports at Al-Mansour Bank (2017-2024 )

Year	Accuracy of information	Data reliability	Commitment to standards	Management and customer satisfaction	Average quality
2017	3	3	2	2	2.5
2018	3	3	3	3	3.0
2019	4	3	3	3	3.25
2020	4	4	4	4	4.0
2021	5	4	4	4	4.25
2022	5	5	5	5	5.0
2023	5	5	5	5	5.0
2024	5	5	5	5	5.0

Table (3) shows the development of the quality of accounting reports at the bank during the period 2017-2024 in terms of information accuracy, data reliability, compliance with international accounting standards, and management and auditor satisfaction. In 2017, the average quality score was 2.5, a relatively low level, reflecting poor data accuracy and insufficient compliance with standards, possibly influenced by weak security controls and a lack of advanced technology in the accounting system. Subsequently, the indicators gradually improved, reaching an average of 4.0 in 2020 and 4.25 in 2021, as a result of the implementation of more effective controls and the use of modern technology in recording and reviewing financial data. During the period 2022-2024, the average reporting quality rose to 5.0, indicating that financial statements are fully accurate and reliable, and that the reports are fully compliant with international accounting standards. This improvement reflects the role of accounting information systems security controls in improving the quality of financial information. Segregation of duties, continuous internal review, and accurate documentation have increased management and auditor satisfaction. Furthermore, the use of advanced technology has helped quickly detect and correct errors before final reports are issued. This development confirms that the relationship between the implementation of security controls and improved reporting quality has been strong and effective over the years studied.

### Testing the research hypothesis:

This section aims to test the main hypothesis of the research, which assumes that the effective implementation of accounting information systems security controls at Mansour Investment Bank contributes to reducing financial data manipulation and improving the quality of accounting reports during the period 2017-2024. To verify this hypothesis, a statistical analysis method was used to measure the strength of the relationship between the security controls variable (independent) and the two dependent variables: financial data manipulation and the quality of accounting reports. Pearson's

correlation coefficient was used. To determine the strength and direction of the relationship between the variables, a simple regression analysis was used to estimate the impact of accounting information systems security controls on both financial manipulation and reporting quality. Correlation coefficient values range from -1 to +1, with a high positive value indicating a strong direct relationship. This can be explained through the following table:

**Table 4.** Testing the relationship between accounting information systems security controls and financial manipulation and the quality of accounting reports (2017-2024)

The relationship between variables	Systems Security ↔ manipulation	Correlation coefficient (r)	t- statistic value	Significance level (p)	Relationship direction
Information Controls	↔	-0.892	7.45	0.001	strong reverse
Financial Information Controls ↔ quality Reports		0.915	8.22	0.001	strong expulsion

above shows that accounting information systems security controls have a significant and statistically significant impact on reducing financial data manipulation and improving the quality of accounting reports at Mansour Investment Bank .

1. The relationship between controls and financial manipulation was strongly inverse, with a correlation value of  $r = -0.892$ , indicating that the more effective the controls, the significantly lower the level of financial statement manipulation. The **t-value = 7.45** and the significance level of **p = 0.001** indicate that this relationship is highly statistically significant.
2. The relationship between controls and the quality of accounting reports was strongly positive, with a correlation value of  $r = 0.915$ , indicating that increased strength and effectiveness of controls are associated with a significant improvement in the quality of accounting reports. The **t-value = 8.22** and the significance level of **p = 0.001** support the strength and statistical reliability of this relationship.

Based on these results, the research hypothesis can be accepted, as the data indicate that the effective implementation of accounting information systems security controls contributes to reducing financial manipulation and enhancing the quality of accounting reports at the bank during the period 2017-2024. These results therefore reflect that the research hypothesis can be accepted, as the analysis proves that strengthening accounting information systems security controls at the bank reduces errors and financial manipulation and improves the quality of reports. The results also indicate that the gradual improvement in recent years has been linked to the systematic implementation of controls, the use of advanced technology, continuous internal auditing, and intensive employee training, confirming the effectiveness of these measures in supporting financial transparency and credibility.

## Conclusions

Results of research showed that application Controls security Systems Information accounting In a way effective in bank Al-Mansour For investment led to to improve

marked in safety Data Finance Accuracy registration Operations. Lost. rose Levels Control in Access, the chapter between Tasks, and systems Review Interior during Period 2017-2024, Which Contribute in limit from Mistakes Humanity And reduce Opportunities manipulation Financial. And confirms this Conclusion on importance presence Controls strong As a worker major in building system Accountant trusted And transparent, Supports Management in take Decisions Finance minute. It was also done Search to that limit from manipulation With data Finance linked In a way direct Effectively Controls Security Accountant. Lost. Bent Data Decrease gradually in deviations Finance and mistakes and manipulation during period studied, especially after Strengthening Censorship Interior And use Technology Modern. And reflects this Conclusion that presence Controls strict, And separate clear For tasks, And documentation per Transactions makes fraud or manipulation Financial An order difficult Very much, Which raises level credibility Finance in The bank

In addition to this Prove Search that quality Reports accounting getting better In a way big a result application Controls security Systems Information Accounting. The results showed to rise Indicators accuracy Information and reliability Data And commitment By standards accounting International, as rose satisfaction Management and reviewers on quality Reports. Indicates. this Conclusion to that Reports Finance The resulting on Systems accounting Believer And effective Availability tools strong For management and investors to take decisions strategy healthy. as well as Proven Results that Use Technology Modern in Systems Information accounting It is considered worker Decisive in Strengthening Controls The limit from manipulation Financial. Technology like encryption, Alerts Automatic, and tools Analysis immediate For data Finance Contributed in discovery deviations and mistakes In a way fast before that affect on Results Finance. And confirms this Conclusion on necessity Investment Continuous in Technology To enhance effectiveness Controls Finance. The results also showed.

Show Search that Training Continuous For employees on Use Systems Information accounting And understand Controls Security shares in to lift efficiency to implement Operations accounting And improve quality Reports. Awareness. And familiarity By procedures and policies Reduces from Mistakes Humanity And makes employees more capacity on Commitment By standards accounting, Which Enhances effectiveness Controls And reduces from manipulation Financial as well as It's done Search to that presence relationship strong function Statistically between Controls security Systems Information accounting, manipulation With data Finance, Quality Reports Accounting. Lost. Show a test hypothesis that Strengthening Controls The wish Reduces In a way big from manipulation Financial And is related Positively Improve quality Reports. And confirms this Conclusion on that application Controls not merely procedure formal, but rather factor strategic essential To achieve Transparency, Credibility, and efficiency Finance inside The bank

Based on the research findings, several recommendations can be made, including The bank strengthening should on application Controls security Systems Information accounting In a way comprehensive And my methodology, including Includes Control in

Access to Systems, the chapter between Tasks, And activate Systems Review Interior Periodic. The application Regular For this Controls Guarantee registration Operations Finance accurately And reduces from Mistakes Humanity and manipulation Financial. And it must that Be This is amazing procedures Part from strategy long The term To manage Risks Finance, So that It is done Update it And review it periodically To fit with Developments Technology and requirements Censorship Modern. The research also recommends It is recommended The bank Continuing in Investment in Technology accounting Advanced, like Systems Analysis smart And alerts Automatic To detect on any activity not Natural. Helps. This is amazing Systems on Strengthening Censorship Interior, Detection early on deviations in Data Finance, And improve quality Reports. As well. maybe to merge Intelligence artificial and tools learning Automated To analyze Transactions Finance In a way periodic, what raises level Protection And reduces from probability manipulation Financial

The research focused on To the bank should development Programs training continuous For employees on Controls security Systems Information accounting And use Technologies Modern. Yazid Training from consciousness employees By procedures and policies, And reduces from Mistakes Humanity and manipulation not Intended. As well Enhances this Training capacity employees on Dealing with any Challenges Financial or technique, And it guarantees Commitment By standards accounting International, Which raises quality Reports Finance And its reliability. as well as Recommended By strengthening Transparency and documentation Complete For operations Finance inside The bank . Must. that He is per treatment Financial Document supporter clear, like Bills or Contracts or Receipts, what Easy Operations Audit Internal And external. And must that reservation This is amazing Documents In a way electronic Believer, To be able Reviewers from Verification from all treatment Easily. This. Enhances trust in order Accountant And it limits from Opportunities manipulation Financial

The company also needs to look at future prospects that focus on It is recommended The bank By implementing Reviews Interior patrol And independent For all Operations Finance And the systems accounting, With the aim of evaluation effectiveness Controls And the detection on any Disorders before that affect on quality Data Finance. Help. This is amazing Reviews in to set loopholes in Controls And take procedures Corrective Fast, as Availability a base Data minute To support Decisions Finance and investment Strategy. as well as The bank application should on administration policies evaluation periodic To perform order Accountant And controls Security, Using Indicators amount like rate Mistakes, number deviations, And the extent satisfaction Management and reviewers on quality Reports. This Evaluation Continuous Helps in measurement impact Controls on limit from manipulation And improve quality Reports, And allows development Strategies sustainable To enhance Transparency Finance And sustainability Information minute on Range tallm

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