



The Role of the Integration of Accounting Information Systems in Enhancing the Economic Value of Information and its role in Rationalizing Administrative Decisions: An applied study on the Regional Commercial Bank for the Period 2015-2024.

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Abstract: The research aims to study the integration of the role of organized accounting information systems to improve the accounting of the economic value of information and enhance the rationalization of administrative decisions, through an applied study in the commercial banking sector for the period (2015-2024). importance Search from The role pivotal that Play it Information Accounting minute and integrated in to support Operations Taking decision Administrative The effective one, and reduce Risks Finance And administrative, and strengthening Efficiency operational For institutions Banking. Approved, Search on Curriculum Descriptive Analytical, with Use tools collection Data represented in questionnaires and interviews In addition to analysis Documents and reports Finance For the bank during a period The study. As well. It was completed Use Methods Statistics To analyze Relations between integration Organized Information Accounting Quality Information Economic Rationalization Decisions Administrative. It showed results Search presence relationship Positive strong between integration Organized Information Accounting and improving Value Economic For information, Which Contributes In a way tangible in to support Decisions Administrative The wise one. As well Showed Results presence relationship Positive strong between level integration Systems Accounting and value Economic For information, Which mirror In turn on to improve practical Rationalization Decisions Administrative, especially in Fields Planning strategic, censorship Finance, and management Risks. And based on that, Recommended Search Necessity Strengthening integration between Organized Information different At the bank, Training employees on Use Technologies Modern, and benefit from Information Accounting Integrated To achieve performance administrative What's wrong with better.

Keywords: Accounting Information Systems, The Economic Value Of Accounting Information, Management Decisions.

Introduction

Accounting information is one of the most important assets that institutions rely on in their administrative work to achieve their goals, and it contributes directly to making sound financial and administrative decisions (Tunçez, 2025). And with Evolution Fast in technology Information become integration Organized Information Accounting from necessities that He managed Banks and institutions Finance from Get on information minute Reliable in the time The appropriate one, Which Enhances from Value Economic For information Accounting And supports Rationalization Decisions Administrative. In shadow Challenges Increasing in the environment Banking, like Fluctuations markets Finance, And increased Competition, Height level Risks, Stand out The need to system accountant Integrated able on link all Data Information Finance and accounting In a way Effective (Al-Bashtawi, 2024). This integration Contributes in to improve quality Information and reduce Mistakes, and speed practical Taking Decisions, Therefore Strengthening Performance Financial and the administrator For the institution (Sunarjo 2024). It refers to reality practical in Banks to that loss integration between Organized Information leads to dispersion Data, repetition efforts, and delay Issue Reports Finance, Which Affects negatively on quality Decisions Administrative And the ability on Response For variables The market (Odunayo et al, 2023). In In contrast, Contributes integration The effective in to improve Value Economic For information Accounting any capacity Information on to support Decisions that Increase from Return Economic For the institution and reduce Risks Finance And administrative (Dziuba, 2021). And it has Showed results the study Applied in bank region Commercial during The period and aims this Search to study effect integration Organized Information Accounting in to improve Value Economic For information Accounting Rationalization Decisions Administrative in bank region Commercial For the period From 2015 to 2024 , with the focus on identification on points power and weakness in order present, Presentation Recommendations practical To develop it In what Serves Goals The bank (Oudat,2021). And it comes importance this Search from Being Highlights light on relationship between Technology Accounting and taking decision Administrative Rashid, He is what Enhances capacity banks on to improve Her performance Financial And the administrator, and reduce Risks, and increase Its competitiveness in The market .

Methodology

1. Research Problem

Faces Institutions in The era Hadith Challenges Increasing It is in speed change environment Business, And increased Competition, Height level Risks Finance And administrative. And from Most important This is amazing Challenges he The need to information Accounting minute Reliable To support Taking Decisions Administrative The wise one. And despite Availability Data Finance And accounting, unless that Many from Banks, In what In it bank region Commercial, Faces difficulties in transformation This is amazing Data to information The value Economic True, That's a result weakness

integration Organized Information Accounting between Parts The different ones, whether She was Finance or operational or Administrative. This weakness in integration leads to dispersion Information repetition procedures, delay numbers Reports Finance, weakness ability on Analysis Financial Flour, Which Reduces from ability on Taking Decisions healthy in the time The appropriate one. As well, that Information Accounting that no Enjoy In value Economic Sufficient may Leads to decisions not Effective, Increase from Risks Finance And administrative, And it affects negatively on efficiency The Foundation Banking and its performance The year.

Importance of the research:

The importance of the research lies in the pivotal role it that Play it Organized Accounting Information Integrated in Strengthening Efficiency Administrative Finance For institutions Banking .Because that Information Accounting The Value Economic High It is tool Basic To support practical Taking decision Administrative Rashid, He is what Contributes in to improve Performance Financial and reduce Risks operational And administrative. And it increases. this Importance in shadow the environment Banking complex and variable quickly, where become ability on Get on information minute Reliable in the time Suitable worker decisive To achieve competitiveness sustainability Business. It also contributes Search in Enrichment Knowledge Scientific around relationship between integration Organized Information Accounting and value Economic For information Rationalization Decisions Administrative. As well. He adds to Literature Research Modern study Applied Modern in context banking Arab during a period Long (2015-2024), Which maybe that He is Reference For researchers and students in Fields Accounting, Organized Information Administrative, and management Business. Presents Search group from Results Recommendations The process that maybe that Benefit From it bank region Commercial in development Organized Information Accounting Current and strengthening Its integration between Parts The different ones, In what Contributes in to improve quality Information Economic and speed practical Taking decision The administrator. As well. maybe For this Results that Help Administration on to set points weakness in order present, and placed Plans For development Future, Therefore to lift level Performance Financial And the administrator, and investigation Balance between Risks And the returns, and strengthening ability competitiveness For the bank in market Banking.

Research Objectives:

Search Seeks to study relationship between integration Organized Information Accounting and improving Value Economic For information Accounting Rationalization Decisions Administrative in bank region Commercial during The period (2015-2024). It stems from Goals Search from problem Search And its importance, where It aims to presentation to understand clear How to Benefit Bank from Organized Information Accounting Integrated To promote quality Information and taking decisions Administrative more Effectiveness. It is represented Goals Search in the focus on analysis

bezel capacity Organized Information Integrated on to provide information minute, Comprehensive, And in the time The appropriate one, Which Contributes in to support Operations Finance and administrative For the bank, and evaluation effect integration Organized Information Accounting on Value Economic For information, as it includes that measurement bezel impact integration between Systems Accounting different on more Reliability Information And raised Her ability on to support Decisions Economic and increase Return Economic For the bank, and analysis relationship between integration Organized Information Rationalization Decisions Administrative, where it seeks Search to to set How to Use Information Accounting Integrated in Taking decisions Administrative Rashida, and reduce Mistakes and reliance on intuition or Information Partial, In what Contributes in to improve Performance Administrative And financially. In short, It aims Search to spotlight light on The role Strategic For integration Organized Information Accounting in to improve Information Economic and support Taking decision Administrative Rashid, with presentation results midwife For the application maybe that Enhance Performance Financial and the administrator For the bank region Commercial .

Research Hypothesis:

The research is based on the following hypothesis: that integration Organized Information Accounting It helps in to improve Value Economic For information Accounting Rationalization Decisions Administrative.

Research population and sample:

It consists community Search from banks Iraqi In a way general, Which form the environment The process that It works In it Organized Information Accounting. It is considered banks Iraqi generally from Most prominent Institutions that It depends on Information Accounting in to support Taking decision Administrative And financial, Which makes study integration Organized Information Accounting in this Context The importance Large. Done. to choose bank region Commercial As an actor applied For the community Research, Due to when He owns it from Organized Accounting Integrated relatively and data Finance and administrative Comprehensive For the period (2015-2024). Focuses Search on this Bank Study effect integration Organized Information Accounting on to improve Value Economic For information Accounting Rationalization Decisions Administrative In a way precise My work.

2. The Theoretical Aspect of the Research

Concept and importance integration Organized Information Accounting :

Integration Organized Information Accounting he ability on link all Systems and data Finance and accounting in The Foundation In a way homogeneous, So that maybe exchange Information between Parts different Smoothly And accuracy, Which Enhances quality Information the introduction For management. this integration Basically in reduction repetition efforts Accounting and improving speed numbers Reports Finance. It indicates Studies to that integration Systems Accounting maybe Institutions from

monitoring Resources Finance In a way better, Providing a base Data Unified Supports Taking Decisions on Foundations Minute. Therefore, becomes integration tool strategy To maximize Efficiency operational and investigation Sustainability Finance For the institution (Romney & Steinbart, 2020).

It is integration Organized Information Accounting tool a task in Strengthening capacity The Foundation on analysis Data Finance In a way precise, where maybe For the system Integrated to merge Data from sources Multiple, like Sales, Inventory, and expenses Operational, To present image Comprehensive on the situation Financial For the institution. This integration Allows For management Taking decisions Built on information Trusted Instead from Accreditation on Estimates or Data Fragmented, Which Reduces from Risks Finance And it increases from effectiveness censorship The Ministry of Interior confirms Researchers that Institutions that apply Organized information Accounting Integrated Enjoy quickly response higher For changes Marketability (Hall, 2018).

Organized Information Accounting gain importance integration After Additional in to support planning Resources Finance and strategy For the institution. Since that Link between Systems different Allows For management possibility anticipation Problems Finance potential and placed Strategies To avoid it, as It is easy measurement Performance Financial For the Parts different In a way It is ongoing. It indicates Researchers to that this Type from integration Contributes in to improve efficiency distribution Resources and reduce waste Financial, where Availability Information Integrated image minute For resources The Foundation and its obligations (Gelinas et al, 2019).

Organized Information Accounting integration Enhances from Transparency and accountability inside The institution, where maybe For all Parties The concerned Access to Information The Connection easily, and review it when The need. This. creates environment a job more Clarity And reduces from Risks Related with mistakes or manipulation With information Finance. Also It indicates Researchers to that Institutions that It depends on Organized information Accounting Integrated Enjoy With the ability greater on Compliance For standards Finance and accounting International, Which He increases from Its credibility I have investors and owners The interest (Warren et al, 2021).

Importance integration It extends to improve quality Taking decision Administrative, where Availability Systems Accounting Integrated information minute Fast around Performance Financial and operations Operational, what Allows For management evaluation Alternatives different and choosing The most suitable option. In addition. to that, Allow integration By reporting League on Indicators Finance Home and comparing them with Goals The planner, Which It is easy practical Prediction Financial and planning Budgets Future. And it has Confirmed Studies Modern that Institutions that apply integration Systems Accounting verification results Finance and administrative better comparison In institutions that It works on Organized Accounting Separate (Romney & Steinbart, 2021).

From The area strategy It represents integration Organized Information Accounting tool To support Innovation and improvement Continuous, where maybe For the system

Integrated collection Analysis Data Operations different efficiently, and determining Fields to improve Performance Financial And operational. This integration maybe Administration from identification on Patterns and trends Finance that may be not clear in Systems Separate, Therefore Strengthening ability on Planning Strategic long The term. It indicates Literature Modern to that Accreditation on Organized Accounting Integrated Contributes in Strengthening ability competitiveness For institutions from during to improve quality Information And adopt decisions faster and more Accuracy (Granlund & Malmi, 2020).

The relationship between integration Organized Information Accounting and improving Value Economic For information Accounting :

It indicates integration Organized Information Accounting to ability on link all Data and operations Accounting via Parts different in The institution, Which He provides information Finance minute And integrated (Li& Fang, 2022). This integration Enhances Value Economic For information from during to provide Data maybe Using it in Taking decisions strategy Increase from returns and reduce Costs. And it confirms Studies that Institutions that It depends on Organized Accounting Integrated You can transformation Data Finance to information The value High Help Administration in to improve Performance Financial The year (Laudon & Laudon, 2020).

Contributes Organized Information Accounting Integrated in to improve Reliability Data Finance, He is component major in to set Value Economic For information (Gao,2022). Information Reliable Availability Basically solid To take Decisions investment And administrative, Therefore Strengthening Efficiency Economic For the institution. And it showed Studies that Institutions that It depends on integration between Systems Finance and accounting Enjoy With the ability higher on Prediction with needs Finance Analysis Risks Effectively greater (O'Brien & Marakas, 2019).

Integration between Organized Information Accounting on gather Data from sources Multiple And treating it In a way consistent, Which Raise from level accuracy Analysis Finance And it increases from Value Economic For information The resulting data (Jiang et al.,2024). Integrated managed Administration from vision Comprehensive For the situation Financial, In what Allows Taking decisions Well-thought-out Affect Positively on Return Economic For the institution and reduce waste Financial (Romney, 2021).

It works Organized Information Accounting Integrated on acceleration practical Issue Reports Finance Analysis Performance Financial, He is what Contributes In a way direct in more Value Economic For information Accounting. Speed. Accuracy in numbers Information He managed Administration from to exploit Opportunities Finance In a way better and reduce Risks Related By decisions Late or built on Data not Complete. Confirmed Researchers that to improve time and efficiency numbers Reports Finance Enhances from value Information Accounting And makes it tool more effectiveness To support Decisions (Gelinas & Dull, 2020).

Contributes integration Organized Information Accounting in to provide information midwife For comparison and analysis Continuous, Which Enhances Her ability on to support Decisions The Value Economic High. The data Integrated He managed Administration from comparison Performance Financial between periods different or between Parts The different ones, and determining points power And weakness. This In turn leads to to improve Allocation Resources Finance and investigation maximum Returning maybe, Which Raise Value Economic For information (Romney & Steinbart, 2022).

Allows integration Organized Information Accounting Strengthening Transparency and reliability in Information Finance, He is factor crucial To increase Value Economic For information. Institutions that apply integration Accountant You can supply Administration Upper and investors and shareholders Reports minute And transparent, what Supports Taking decisions Economic Effective And it increases from trust Owners The interest. And it indicates Studies Modern to that integration between Organized Information Accounting Contributes in to improve Performance Financial For the institution from during transformation Data Accounting to information The value Strategy (Hall et al, 2022).

Relationship between integration Organized Information Accounting Rationalization Decisions Administrative :

Integration Organized Information Accounting It represents One Factors Basic that Supports Rationalization Decisions Administrative, so maybe Administration from Access to information minute and updated around Performance Financial and operational For the institution in the time The appropriate one. This. integration Reduces from Accreditation on Guessing or Information Partial, Which Raise from level accuracy and effectiveness The decisions. And they Showed Studies that Institutions that It depends on Organized information Accounting Integrated Enjoy With the ability greater on Taking decisions Finance and administrative Calculated And supported According to the data (Bhatti & Zaheer, 2020).

Integration Organized Information Accounting Helps to provide vision Comprehensive and integrated For the situation Financial And the administrator, Which maybe Administration from comparison Performance between Parts different and taking decisions Built on Indicators One minute. This integration Contributes in reduction Mistakes Finance and improving Operations Planning And surveillance, It is considered tool a task To guide Decisions Administrative about investigation Goals strategy For the institution (Wang et al, 2019).

One Most prominent antiquities integration he Enabling Administration from Taking decisions Fast and flexible in Confrontation Changes environmental so Availability Systems Integrated Data Integrated and directly Help on evaluation Risks And opportunities In a way Better. And it indicates Researchers to that Institutions that It depends on This is amazing Systems She can to improve efficiency Decisions

Administrative and response For variables market quickly greater, In what Reflected Positively on Performance The year (Amin et al, 2021).

Contributes integration Organized Information Accounting in Strengthening Reliability Data and reduce Contradictions between Parts The different ones, He is what He increases from effectiveness Decisions Administrative. Data harmonious He managed Administration from evaluation Performance Financial accurately and taking decisions It depends on information Reliable, Which Reduces from Risks Finance And administrative. It indicates Studies Modern to that Accreditation on Organized Accounting Integrated Enhances ability on administration Resources In a way I am an example and taking decisions strategy more Effectiveness (Kaplan & Norton, 2020).

Contributes integration between Organized Information Accounting in to support censorship Interior and improving Taking Decisions Related By control in Expenses And risks. Information Unified And the modern one Help Administration on Monitoring Deviations on Plans Finance and taking procedures Corrective Immediate, Which rationalize Decisions And strengthens Efficiency operational For the institution. And it Showed Studies that Institutions that apply integration Systems Accounting verification level higher from control on Costs and improving Results Administrative (Laudon & Traver, 2021).

Integration Organized Information Accounting Enhances capacity Administration on Planning Strategic long term and taking decisions Built on Data minute, so Allows order Integrated analysis Trends Finance and operational Prediction In the future In a way This is better. Enhances rationality in Decisions And provides environment to support strong For management in situation Policies Finance and administrative Effective. It indicates Studies Modern to that integration Accountant It is worker decisive To improve Quality College For decisions Administrative and support competitiveness Institutional (Chen et al, 2022).

3. The applied aspect of the research

An overview of the research sample:

Bank region Commercial It is considered from Most prominent banks Commercial The worker in Iraq, It is characterized With the presence a base Finance and accounting Advanced relatively comparison With some banks Local The other. Established Bank With the aim presentation Services Banking Various include the accounts The current And deposits, Loans Commercial And the personality, In addition to Services Electronic and transactions Banking via The internet. It is characterized by Bank By focusing on Approval Organized information Accounting Integrated Management Operations Finance The different ones, whether on level Reports Interior or on level Operations operational Daily. This Systems include administration the accounts, tracking Inventory, monitoring Expenses, Providing information minute For management Upper To support practical Taking The decision. It constitutes bank region Commercial A model In practice perfect Study relationship between integration Organized Information Accounting and improving Value Economic For information Rationalization Decisions Administrative, when He owns it from Data Finance Comprehensive For the period (2015-2024). Also He provides Bank

possibility Access to employees and departments Specialist in Accounting Finance And organized Information Which It is easy collection Data Quality and quantity Necessary For research. In short, It represents bank region Commercial sample perfect Study effect integration Systems Accounting on Quality Economic For information and taking Decisions Administrative The wise one, Due to For his structure Infrastructure Accounting Advanced His interest By improving Continuous in Organized Information Finance .

Measuring research variables (systems) Information Accounting Value Economic For information Accounting Decisions (Administrative) in bank region Commercial For the period 2015-2024 :

This Part of the research aims to measure and analyze the key variables : accounting information systems, the economic value of accounting information, and the rationalization of administrative decisions at the Regional Commercial Bank during the period (2015-2024). The measurement relies on financial transaction data and accounting reports, in addition to evaluating the performance of accounting information systems and their impact on information quality and decision-making. To systematically present the results, three main tables were prepared reflecting the evolution of these variables over ten years, with quantitative and relative indicators supporting the analysis. variables Research (Systems Information Accounting Value Economic For information Accounting Decisions Administrative) in bank region Commercial For the period 2015-2024, as follows:

1) Measuring the accounting information systems at the Regional Commercial Bank :

The level of integration of accounting information systems is measured through several indicators, including The ratio of reliance on integrated accounting systems versus partial systems The speed of processing financial data and the number of financial reports produced electronically annually. Using This is amazing Indicators Together, maybe evaluation bezel integration Systems Accounting in Bank and extent Its impact on quality Data Finance and speed Get On it, Which Reflects efficiency Performance Financial And strengthens ability on Taking decisions strategy Effective and based to information minute. This can be illustrated by the following table :

Table 1. Level of integration of accounting information systems in the Regional Commercial Bank for the period 2015-2024

Year	Percentage of integrated systems (%)	Data processing speed)day/transaction(Number of electronic financial reports
2015	45	5	120
2016	50	4.8	130
2017	55	4.5	145
2018	60	4	160
2019	65	3.8	180
2020	70	3.5	200
2021	75	3.2	220
2022	78	3	240
2023	82	2.8	260
2024	85	2.5	280

Table 1. shows that the level of integration of accounting information systems at the Regional Commercial Bank witnessed continuous improvement during the period 2015-2024. For example, the percentage of reliance on integrated systems increased from 45% in 2015 to 85% in 2024, reflecting the bank's efforts to modernize its financial systems. The average data processing time also decreased from 5 days in 2015 to 2.5 days in 2024, indicating increased operational efficiency. Furthermore, the number of electronic financial reports increased from 120 in 2015 to 280 in 2024, reflecting an improved ability to issue accurate and timely reports .

2) Measuring the economic value of accounting information :

To measure the economic value of accounting information, several indicators were used, including The accuracy of financial data (percentage of correct transactions) , the ability to support decisions (percentage of data-driven decisions), and the profitability index calculated based on decisions based on accounting information. (B. Using) This is amazing Indicators Together, maybe evaluation bezel Value Economic For information Accounting in The bank and extent Its impact on to improve Performance Financial and support Decisions The wise one, what Reflects benefit integration Organized Information Accounting in investigation Sustainability Finance and improving ability competitiveness For the institution. This can be illustrated by the following table :

Table 2. The economic value of accounting information at the Regional Commercial Bank for the period 2015-2024

Year	Financial data accuracy (%)	Support for decisions (%)	Profitability Index (%)
2015	70	60	12
2016	72	63	13
2017	75	66	14
2018	78	69	15
2019	80	72	16
2020	82	75	17
2021	85	78	18
2022	87	80	19
2023	89	82	20
2024	90	85	21

Table 2. reflects the increased economic value of accounting information at the bank over the period 2015-2024. The accuracy of financial data increased from 70% in 2015 to 90% in 2024, indicating a decrease in errors and an improvement in information quality. Similarly, the decision support index grew from 60% in 2015 to 85% in 2024, demonstrating that most management decisions are now based on accurate information. The profitability index also increased from 12% in 2015 to 21% in 2024, indicating that improved accounting information has contributed to enhancing the bank's financial performance .

3) Measuring the rationalization of administrative decisions :

To measure Rationalization Decisions Administrative in bank region Commercial, It was completed Accreditation on group from Indicators Quality and quantity that Reflect bezel effectiveness reliability Decisions taken inside The institution. From Most prominent This is amazing Indicators ratio Decisions The basis to Information, measures this Index bezel Approval Administration on Information and data Accounting minute when Taking Decisions, comparison Based on on Estimates or Experiences The personality. Whenever It rose This is amazing The ratio, Guide that on that Administration It depends In a way greater on Organized Information Accounting Integrated in directing Its operations, Which He increases from accuracy Decisions and reduce Risks Finance. And time. Taking The decision (days) reflects this Index speed response Administration For variables Finance And operational, And it is measured number Days Necessary To take Decisions Administrative after Availability Data Required. Reduced. time Taking decision It indicates on effectiveness Organized Information Accounting in to provide Data in the time The appropriate one, and enabling Administration from Response Fast For the challenges or Opportunities, what Raise from efficiency Performance Institutional. Ratio Decisions Correct, indicates this Index to bezel accuracy Decisions and its success in investigation Results Targeted comparison With goals The topic. Using This is amazing Indicators The three together, maybe evaluation bezel Rationalization Decisions Administrative In a way comprehensive, Analysis impact integration Organized Information Accounting on speed Accuracy Decisions, As well as on Strengthening Performance Financial and the administrator For the bank during The period 2015-2024. This can be illustrated by the following table :

Table 3. Rationalizing administrative decisions at the Regional Commercial Bank for the period 2015-2024

Year	Information-based decisions (%)	Decision)-making time (days	Correct decisions (%)
2015	55	6	60
2016	58	5.8	63
2017	62	5.5	66
2018	65	5.2	70
2019	68	5	73
2020	72	4.8	77
2021	75	4.5	80
2022	78	4.2	83
2023	82	4	87
2024	85	3.8	90

Table 3. shows that the rationalization of administrative decisions at the bank witnessed a marked improvement during the period 2015-2024. For example, the percentage of information-based decisions increased from 55% in 2015 to 85% in 2024, reflecting the growing reliance on accounting data in decision-making. The average decision-making time also decreased from 6 days to 3.8 days, reflecting a faster response

to financial and administrative changes. Furthermore, the percentage of correct decisions increased from 60% to 90%, reflecting greater effectiveness of the decisions made and an improved level of sound management .

Testing the research hypothesis:

This research is based on the following main hypothesis : " The integration of accounting information systems helps to improve the economic value of accounting information and rationalize administrative decisions ." To test this hypothesis, appropriate statistical methods were used, including simple and multiple regression analysis , between the integration of accounting information systems (the independent variable) and both the economic value of accounting information and the rationalization of administrative decisions (the dependent variables). Data for the period 2015–2024 were collected from the reports of the Regional Commercial Bank, including indicators of accounting systems, information accuracy, decision support, and decision-making time. The correlation coefficient (r) was calculated to measure the strength of the relationship between the integration of accounting information systems and the dependent variables. Multiple linear regression was also used to estimate the impact of integration on both the economic value of information and the rationalization of managerial decisions. The following table summarizes the results of the statistical tests for the period 2015-2024 : This can be illustrated by the following table :

Table 4. Results of hypothesis testing using correlation and regression analysis for the period 2015-2024

relationship	Correlation coefficient (r)	value of t	Significance level (p)	Regression coefficient (β)
Information Systems Integration → Value Economic For information	0.92	8.15	0.000	0.88
Information Systems Integration → Rationalization Decisions Administrative	0.89	7.42	0.000	0.84

Table 4. shows that the integration of accounting information systems is strongly and positively correlated with the economic value of accounting information, with a correlation coefficient of 0.92, a t-value of 8.15, and a significance level of $p < 0.001$, indicating a strong statistically significant relationship. The regression coefficient also shows... $\beta = 0.88$, indicating that increasing the level of integration leads to a significant increase in the economic value of information. The relationship between information systems integration and the rationalization of administrative decisions showed a correlation coefficient of 0.89 with a t-value of 7.42 and a significance level of $p < 0.001$, which is also a strong indication of the hypothesis's validity. Regression coefficient $\beta = 0.84$ shows that improvements in information systems integration contribute significantly to enhancing the effectiveness of administrative decisions, in terms of their accuracy, speed of decision-making, and reliance on reliable information. Based on these results, the research hypothesis that: can be accepted. "The integration of accounting information

systems helps improve the economic value of accounting information and rationalize administrative decisions."

Conclusions

Regular accounting information has proven effective in improving the quality of financial and accounting information in the commercial banking sector. This integration of different systems has led to the timely presentation of accurate and comprehensive information, reducing errors and increasing data reliability. This improvement contributes to building a robust information base, potentially enabling management to evaluate financial performance and make strategic decisions. Furthermore, regular accounting information enhances the economic value of this information. Integrated and accurate data empowers management to make well-informed decisions, reducing costs and increasing returns. Consequently, profitability indicators are more closely linked to decisions based on accounting information, reflecting the impact of integration on improving the institution's financial performance during the fiscal year.

Accounting information also contributes to guiding managerial decisions based on reliable data. Results have shown that management is able to respond quickly to market changes and analyze risks more effectively, enhancing the bank's ability to adapt to financial and operational challenges. 4. A regular accounting information strategy to support transparency and accountability within the institution. Unified access to financial data and reports reduces the risks associated with errors or information manipulation and enhances compliance with international accounting and financial standards, thereby increasing the bank's credibility with stakeholders and investors.

The current study also suggests that the sample should focus on future trends where regular accounting information contributes to improving the efficiency of financial resource allocation and operation. By providing accurate information on the financial status of different departments, I manage them through resource allocation in a way that I consider exemplary, reducing financial waste and enhancing the bank's ability to engage in long-term strategic planning and anticipate potential problems before they occur. It appears that organized and integrated accounting information enhances the bank's competitiveness by supporting innovation and continuously improving financial and operational performance. Continuous integration enables management to analyze financing patterns and identify areas for improvement, leading to faster and more accurate decision-making, and thus significantly enhancing the financial institution's performance and sustainability.

Recommendations

1. Strengthening Investment in Organized Information Accounting Integrated In a way continuous, That's from during to update software and development Structure Infrastructure Technology. So, modernization. League Guarantees continuation accuracy Data and speed Treating it, Which Supports Taking Decisions Finance and administrative In a way more effectiveness And reduces from Mistakes Operational .

2. Training Continuous For employees on Use Systems Accounting Integrated, So that He is workers Capable on to exploit Abilities order Complete training Enhances from to understand Data Finance And accounting, And enables Administration from analysis Information In a way better, what Raise from quality Decisions taken And it guarantees investigation maximum Benefit from Resources Available .
3. Development mechanisms link all Parts Finance and administrative By system Accountant Integrated To ensure to provide information minute and consistent on level The Foundation The whole thing. This Link Helps in reduction repetition in the job Accountant, And allows For management vision Comprehensive For performance Financial, Which Contributes in to improve distribution Resources and reduce waste Financial .
4. Strengthening Transparency and accountability via Reports Finance patrol Supported By systems Accounting Integrated. Making available Information minute For management Upper and investors and owners Interest He increases from trust And reduces Risks Related By decisions built on Data not minute, as Supports Compliance For standards Finance and accounting International
5. Indicators Performance Financial And the accountant extracted from Systems Integrated in evaluation efficiency Parts different and placed Plans to improve Continuous use. This is amazing Indicators Helps Administration on Taking decisions strategy Well thought out, and improving ability on Prediction With problems Finance potential and taking procedures Preventive The occasion .
6. Continuation in development and improving integration between Organized Information Accounting and decisions Administrative, from during Use Analysis Digital and reports Smart (BI dashboards) , Which maybe Administration from Taking decisions faster and more accuracy And strategy. This integration Enhances ability competitiveness For the bank And it guarantees Sustainability Finance on range The tall one, In addition to support Innovation and improvement Continuous in Operations Operational .

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