



Arab American University

Faculty of Graduate Studies

**The impact of the quality of accounting information on the
efficiency of internal control: Evidence from large Industrial
Palestinian firms**

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**This thesis was submitted in partial fulfillment of the requirements
for the Master`s degree in Accounting & Auditing**

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Thesis Approval

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This thesis was defended successfully on February 22, 2024, and approved by:



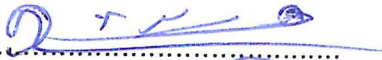
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Declaration

I, Mohammad Mahmoud Mohammad Massad, affirm that the thesis presented here is the result of my original work (except where acknowledgments indicate otherwise). Furthermore, I confirm that neither the entire work nor any portion of it has been, is currently being, or will be submitted for another degree at this university or any other academic institution. I grant the university full permission to reproduce the entire contents, or any part thereof, in any manner deemed necessary for research purposes.

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A handwritten signature in blue ink, consisting of stylized, cursive letters that appear to be 'M.M.M.' followed by a long, sweeping flourish.

Date: 16 / 05 / 2024

Acknowledgments

I'd love to commence by expressing my utmost thanks to the Almighty God for his unwavering support and guidance during the thesis's completion

I dedicate this humble work

To my father's pure soul that was raised next to its righteous.

To the apple of my eyes and my refuge at all times To the one who understands me without saying a word My dear mother, may God save her and prolong her life

To my precious wife, my companion, and in this journey, God kept her by my side always.

My dear sons and daughters

To those who shared my mother's milk and my father's support, my brothers, my support and my condolences, my precious Zahrat

To Arab American University for its continuous support and patience.

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Abstract

The study dealt with the impact of the quality of accounting information on the efficiency of internal control in large-sized Palestinian industrial companies by studying the impact of the characteristics of the quality of accounting information (appropriateness, reliability, completeness, timing, understandability, verifiability, and accessibility) on the efficiency of internal control in large-sized Palestinian industrial companies, and the study population consisted of 54 large-sized industrial companies, while the study sample was 48 large-sized industrial companies distributed over the cities of (Ramallah, Nablus, Jenin, Tulkarm). The questionnaire was also used as a research tool in data collection, and accordingly, 139 questionnaires were distributed to the study sample, and 88 questionnaires were retrieved from which were analyzed statistically by SPSS version 25 to extract conclusions, where the study found a positive relationship of statistical significance between the impact of the quality of accounting information on the efficiency of internal control in large-sized Palestinian industrial companies, while the study recommended that:

1. Focus more on the quality of accounting information and note that when accounting information becomes of higher quality, it allows to ensure higher efficiency in internal control.
2. Disseminating information, which increases the quality of accounting information and thus raises the efficiency of internal control.

Keywords: Quality of accounting information, internal control, large companies in Palestine.

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List of Abbreviations

Abbreviation	Full Name
IASB	International Accounting Standards Board
FASB	Financial Accounting Standards Board
US	United States
SOX	Sarbanes-Oxley Act
COSO	Committee Of Sponsoring Organizations
SPSS	Statistical Package of Social Sciences

Chapter one

Introduction

1.1 Background

The quality of accounting information has always been of interest to managers, professional accountants and various users of financial reports. These reports are the primary means of communicating the events and results of corporate transactions to external users, who can use the information to assess economic performance and make investment decisions. Therefore, all users of accounting information should use this information to help them understand and measure the status of company reports and make rational decisions. And with recent events that caused the collapse of a group of companies such as Enron & Worldcom (Al-Asbahi and Eshwara, 2021), although the Financial Accounting Standards Board (1980) was concerned about the quality or usefulness of accounting information when the Financial Accounting Standards Board issued Statement No. 6, No. 02, 1980, "Quantitative Characteristics of Accounting Information". Hence, the quality of accounting information is defined as a set of features that guide the degree of effectiveness and efficiency of accounting information in achieving the desired objectives of its role in the decision-building process. Many national and international professional institutions are constantly striving to prepare and conduct studies to determine quality characteristics.

These qualities distinguish the most useful accounting information from the least useful (Khodadady and Kumaraswamy, 2012). It has characteristics such as relevance, truthful representation, comparability, verifiability, comprehensibility, and timeliness (IASB, 2013).

(Bin Salman and Abdo Ali, 2023) that maintaining the strength of the company is done through an accounting information system that provides quality, accuracy and reliability information so that it is reliable, helps and contributes to the application of internal control and directly affects the quality of internal control. This is confirmed by Moore et al. (2023) that it is necessary to use accounting information with qualitative characteristics, and the more accurate it is, the more efficient the internal control will be so that the company can achieve its goals and achieve its vision. Therefore, the lack of sufficient and reliable information is one of the most important reasons for the failure of many decision-making processes of users, as well as deficiencies in planning budgets. monitoring and evaluating their performance. There must be a balance between effective decision-making, organization of activities, planning and supervision of the implementation of other areas, effectiveness of decision-making and the amount of information that must be provided during the decision-making process, organization and planning activities, and implementation of control. (Elsheikh and Zoghrab, 2012) For information to be useful, it must have the following characteristics: relevant, reliable, complete, timely, understandable, verifiable and accessible (Romney and Steinbart, 2018).

The quality characteristics of computerized accounting information affect the effectiveness and efficiency of the accounting information system. It is a way to help plan, monitor, and evaluate performance. Therefore, computerized accounting information has quality characteristics that affect the effectiveness and efficiency of management accounting information systems in planning, control, performance evaluation, communication with suppliers and customers, and information exchange (Sabra and Saleh, 2012). Based on the above, the purpose of accounting information is to provide a reliable picture of the company's

financial reality and this requires effective financial control (Mattallah & Wadah, 2023). The internal control function cannot be exercised unless different information is available, and this requires the existence of accounting information designed to support the internal control process at all stages and provide it with the necessary information to complete the control process. Therefore, in order to achieve effective and efficient internal control, accurate and correct information must be obtained immediately, in order to obtain actual and reliable results. (Bouabdallah & Manomis, 2020), which necessitates reliance on accounting information in order to give efficiency to the applied internal control (Ibn salman & Abdo ali, 2023). This thesis aims to investigate the impact of the quality of accounting information on the efficiency of internal control in the reality of large Palestinian industrial companies. As the purpose of accounting information is to provide a reliable picture of the company's financial reality, and this requires effective financial control (Mattallah & Wadah, 2023) . The internal control function cannot be exercised unless different information is available, and this requires the existence of accounting information designed to support the internal control process at all stages and provide it with the necessary information to complete the control process. Therefore, in order to achieve effective and efficient internal control, accurate and correct information must be obtained immediately, in order to obtain actual and reliable results. (Bouabdallah & Manomis, 2020), which necessitates reliance on accounting information in order to give efficiency to the applied internal control (Ibn salman & Abdo ali, 2023).

1.2 Research problem

Mainz and Wallen (2006), in conjunction with Belkaoui (2002), showed that financial reports should be characterised by accounting information of quality grades such as relevance, verifiability, understanding, timeliness, comparability, and completeness, and according to

Benston (2007), users of accounting information must have qualitative knowledge of whether financial reports contain high-quality accounting information. Especially the FASB conceptual framework in No. 2 (1980) states that the extent of reliability and importance proposed may be different, while it does not determine any specific combination between reliability and relevance or any minimum to each dimension wanted for the quality of information. This means that it cannot be completely ignored by others. Barua (2006) notes that there is little research that shows the qualitative characteristics that are best for obtaining high-quality accounting information. However, the quality of accounting information is one of the issues that has received great attention, especially after the failure of some large firms. Users of accounting information increasingly need to improve the quality of information and provide them with information that helps them make decisions to achieve their goals (Abdulhakim, 2020). Thus, stakeholder decisions in making investment, credit, and resource allocation decisions generally increase market efficiency (Beest et al., 2009), but challenges remain (MTN Uganda Report, 2015). In harmony with this report, and because of the lack of care required for accounting and its system, this led to access to useless information, the outcomes of which were weak planning and poor decisions taken, in addition to a low level of control and organization in business companies.

As a result, the intent of this study was to reveal the impact of the quality of accounting information on the efficiency of internal control in large Palestinian industrial firms. It is noteworthy that there are no previous studies that test the impact of the quality of accounting information on the efficiency of internal control in large Palestinian industrial firms, so this study was the first. The problem of the study is formed by the following general questions and sub-questions:

*** General question:**

Is there an impact of the quality of accounting information on the efficiency of internal control in large Palestinian industrial firms?

*** Sub-questions:**

This thesis arises to answer the following seven sub-questions:

What is the impact of the relevant accounting information on the efficiency of internal control in large Palestinian industrial firms?

What is the impact of reliable accounting information on the efficiency of internal control in large industrial Palestinian firms?

What is the impact of complete accounting information on the efficiency of internal control in large industrial Palestinian firms?

What is the impact of timely accounting information on the efficiency of internal control in large Palestinian industrial firms?

What is the impact of understandable accounting information on the efficiency of internal control in large Palestinian industrial firms?

What is the impact of verifiable accounting information on the efficiency of internal control in large Palestinian industrial firms?

What is the impact of accessible accounting information on the efficiency of internal control in large industrial Palestinian firms?

1.3 Objectives of research

This thesis aimed to investigate the impact of the quality of accounting information on the efficiency of internal control in large Palestinian industrial firms. So, the purpose of the study is to achieve the following sub-goals:

Evaluation of the impact of the relevant accounting information on the efficiency of internal control in large Palestinian industrial firms.

Evaluation of the impact of reliable accounting information on the efficiency of internal control in large Palestinian industrial firms.

Evaluation of the impact of complete accounting information on the efficiency of internal control in large Palestinian industrial firms.

Evaluation of the impact of timely accounting information on the efficiency of internal control in large Palestinian industrial firms.

Evaluation of the impact of understandable accounting information on the efficiency of internal control in large Palestinian industrial firms.

Evaluation of the impact of verifiable accounting information on the efficiency of internal control in large Palestinian industrial firms.

Evaluation of the impact of accessible accounting information on the efficiency of internal control in large Palestinian industrial firms.

1.4 Research Significance:

1.4.1 Theoretical Significance:

1.4.1.1 The importance of the study comes as a new contribution and addition to previous studies that Conduct in the quality of accounting information and its impact on the efficiency of internal control, as this information has become an essential resource for the business environment in a timely manner, where academics and researchers can benefit from this study.

1.4.1.2 This study deals with a topic that has not been discussed before in Palestine.

1.4.2 Applied Significance:

Benefiting from the results of the study by looking forward to ameliorating the quality of accounting information will increase the efficiency of internal control so that the major industrial establishments in Palestine can achieve their goals and achieve their vision.

1.6 Hypotheses of Research:

The study seeks to test the following main hypothesis and sub-hypotheses:

H1: There is a statistically significant impact of the quality of accounting information on the efficiency of internal control in large Palestinian industrial firms.

Sub-hypotheses:

H1.1: There is a significant impact of the relevant accounting information on the efficiency of internal control in large Palestinian industrial firms.

H1.2: There is a significant impact of reliable accounting information on the efficiency of internal control in large industrial Palestinian firms.

H1.3: There is a significant impact of the completeness of accounting information on the efficiency of internal control in large industrial Palestinian firms.

H1.4: There is a significant impact of timely accounting information on the efficiency of internal control in large Palestinian industrial firms.

H1.5: There is a significant impact of understandable accounting information on the efficiency of internal control in large Palestinian industrial firms.

H1.6: There is a significant impact of verifiable accounting information on the efficiency of internal control in large Palestinian industrial firms.

H1.7: There is a significant impact of accessible accounting information on the efficiency of internal control in large industrial Palestinian firms.

1.7 Operational definition:

Quality of accounting information:

The quality of accounting information is intended for the credibility of this information and the benefit it brings to users; it is free from distortion and misrepresentation and is prepared in accordance with a set of legal, regulatory, professional, and technical standards to facilitate the achievement of the purpose of its use; and it is also considered an element of production as it determines the effectiveness and efficiency of the enterprise (Mohamad, 2020).

Internal control:

The internal control system includes policies and procedures designed to provide management with reasonable guarantees that the company will achieve its objectives, and these policies and procedures are commonly referred to as controls, collectively referred to as internal control of the entity (Romney & Steinbart, 2018).

Large firms in Palestine:

The Palestinian Ministry of National Economy defines (2021) large firms as firms with more than 50 employees and sales of more than two million dollars per year.

Chapter two

Conceptual Framework and Literature Review

2.1 Conceptual Framework :

2.1.1: Accounting information arose:

Accounting is one of the oldest information systems known to economic units because accounting information is very important in identifying the financial reality of an economic unit and its financial relationship with its surroundings (Alathamneh, 2020). where accounting information plays an important role in the economy. One of the most important pillars for the existence and improvement of accounting in the management of the unit is the continuous provision of appropriate information for decision-making, both for the management of the economic unit and for external parties concerned with this information. The accounting system is one of the most important systems for generating accounting information that helps in rationalising and supporting economic decisions (Algarby, 2015). Due to the development of the economy, accounting information is now as important as financial resources and capital in running businesses, creating economic units, and maintaining available resources. Therefore, the provision of information is of vital importance and is one of the areas of great interest, and the scope of rapid development and the information revolution of events in our contemporary world reflect its impact on many areas. Due to the development of accounting science, international organisations interested in accounting seek to develop accounting principles (Alakhdary, 2016). By focusing on the qualitative characteristics of accounting information that must be provided in accounting information in order to be useful for making user decisions (Kay and Ovlia, 2013),.

Accounting information represents a means of communication between economic events and activities in which economic units participate and the users of that information at the time of decision-making (Safiah & Alhusain, 2018). Quality depends on the quality of accounting information provided through financial reports, so good information is the most useful information in the field of rational decision-making (Alshalaby, 2017).

2.1.2: The concept and definition of accounting information:

Accounting information is described as the output of the accounting system, a mirror that reflects the financial condition of economic units and their performance levels. It is also considered one of the basic inputs in formulation and decision-making. Now all parties involved in the activities of economic units, especially investors, are demanding to ameliorate the quality of this information for its importance in decision-making. Their decisions and their justification are important because of their influence on the nature, magnitude, and outcome of the decision (Romney & Steinbart, 2016).

For these reasons, many international accounting organisations and institutions, such as FASB and IASB, list some characteristics that accounting information must contain in order to be of high quality to achieve maximum benefit for its users, and a number of accounting standards have been issued flowing in this direction where the quality of accounting information is affected by accounting measurement models and the level of disclosure of information. If the accounting measurements are appropriate, objective, and fair, the resulting accounting information is truthful, reliable, and reflective. Indeed, the financial position of the economic unit (Abdalhakeem, 2020). The quality of any decision made depends on the quality of the accounting information provided through financial reports. (Almajhaly, 2009) Accounting information represents quantitative and non-quantitative information related to economic

events that is processed and disseminated by accounting information systems. (Romney & Steinbart, 2016) Therefore, in financial statements submitted to external parties and in operating plans and reports for internal use, they represent the unit of operating process output applied to accounting statements used by external and internal parties relevant to the economy and their use from gains earned (Boziad, 2013). There are various definitions of accounting information, including the following:

1. It is the product of the accounting information system that provides data by recording, processing, and output data in the form of financial statements, and its purpose is like the engine used by managers in managing their projects because the effectiveness of management depends on the possibility of providing the necessary accounting information for planning and control (Safiah & Alhusain, 2018).
2. Inputs are processed until they become outputs, which are called outputs that play an essential role in determining the effectiveness and efficiency of economic units (Khalifah & Ali, 2019).

2.1.3: The importance of accounting information:

The need for accounting information arises from the lack of knowledge and the general state of uncertainty inherent in economic activity, so the goal of providing accounting information is determined by alleviating the state of anxiety that afflicts users of that information, and the importance of accounting information is reflected in the role of information in economic units as one of the indispensable production factors for economic units (Mosa, 2010). The importance of accounting information can be summarised in the following points:

1. Accounting information enhances the ability of management to organise communication, develop plans, and control all aspects of the activities of economic units (Romney & Steinbart, 2016).
2. When accounting information is prepared in such a way as to meet the purpose of daily and continuous use, it increases communication and decision-making activities (Bohafs, 2018).
3. Accounting information helps in evaluating the actual achievements that economic units can achieve (Omar & Ali, 2019) .
4. Accounting information helps in making decisions in the most appropriate way using the available resources to achieve the objectives (Alshalaby, 2017).
5. For business units, accounting information has become the basis on which business management is based in a complex and changing business environment (Arens et al., 2018).
6. The lack of sufficient and correct accounting information that is relied upon is one of the most important reasons for the failure to make many administrative decisions, as well as the lack of budget planning and performance monitoring and evaluation. Management needs information in all aspects of its activities, as decision-makers at different organisational levels need correct and up-to-date information that facilitates their processes in decision-making, organisation and planning of activities, monitoring implementation, etc., and in balancing the effectiveness of decision-making and the amount of information that needs to be provided. (Rania & Botaher, 2022).

2.1.4: Quality of accounting information:

The quality of accounting information is represented by quantitative and non-quantitative information related to economic events processed and disseminated by accounting information systems (Pei, 2021). Therefore, the quality of information is produced to be more beneficial and useful to its users in the long term or at the current time in the decision-making process. It must also be effective for the purpose for which it was prepared. (Hamed, Ibraheem, & Abdaljail, 2021) Thus, the quality of accounting information lies in its ability to add importance to economic decision makers by providing them with information that helps them make decisions that achieve their goals, and reduces the possibilities of uncertainty associated with those decisions (Omar & Ali, 2019), and accordingly, the quality of accounting information represents the truthfulness of the accounting information existed in financial reports and the benefit it achieves for all users, and to accomplish this, It must be prepared based on a set of professional, technical and organizational standards in addition to legal, and so that it is free from distortion and misinformation to ensure the accomplishment of the goal of its use. (Nour Aldin & Morad, 2018) In order to obtain the quality of accounting information, it must have certain features to achieve its objectives and meet the desires and expectations of users. Various categories of accounting information are needed in order to make their decisions largely accurate, which is necessary in order to provide accounting information with qualitative characteristics (Alkhader, 2021). Qualitative characteristics are those that make the value of the information content in financial statements useful to users of accounting information, or those characteristics that make financial statements of good quality and useful in decision-making (Abdalwahab & Abdallawy, 2021).

2.1.5 Characteristics of useful information:

Renowned authors Romney and Steinbart defined the properties of useful information as "relevant, reliable, complete, timely, understandable, verifiable, and accessible" (Romney & Steinbart, 2016).

2.1.5.1 Relevant:

Proper financial information can influence the decisions users make. Because this information has a predictive value, it is usually used by decision-makers as a base for actions on which to rely for future prediction of outcomes, and if this information is used, it has predictive value for users to make their own predictions. In light of this, relevance means that information has the potential to influence decision-making. In general, information is considered appropriate if its absence would lead to a different decision than the information that would have been taken in its presence (Altajia & Alokdeha, 2019). For accounting information to be adequate, three sub-features are required:

- A) Predictive value: the likelihood that decision-makers will rely on it as a basis for making predictions about the future (Ali, 2021) .
- B) Retrospective property Prediction validation capability (Bouhafs et al., 2021).
- C) Timeliness: Timely delivery of information (Kieso et al., 2019)

From the above, we find that in order to achieve the appropriateness of accounting information, it must have sufficient capacity to provide appropriate support for decision-making and influence it in various ways, such as raising the level of knowledge or reducing the percentage of lack of knowledge for decision-makers, which leads to raising the rates of

validity and truthfulness of future predictions and the information it provides (Bani Ata, 2016).

2.1.5.2 Reliable:

Reliability means that information is accurate, truthfully represents what it is supposed to represent, is free from any bias, and is not subject to the subjective judgement of its author.

Trustworthy information must have the following characteristics (Mahdi, 2014):

A) Verifiability:

That is the ability of several people to achieve the same result if the same methods and techniques are used to measure accounting information (Romney & Steinbart, 2018).

B) Neutrality:

To move away from bias, the information contained in the financial statements, if it is intended for public use, regardless of the interest of any of the stakeholders, and if the information is processed from any previous assumptions, also produces neutral and achievable results (Arens et al., 2018).

C) Faithful Representation:

That is, accounting information expresses its events in a reliable and honest way, without any intentional manipulations (Mohamad, 2020).

Thus, the property of reliability supports accounting information with a high level of reliance and confidence; if the information has a low level of reliability, it cannot be used because it will be unrealistic (Bani Ata, 2016), so we find that the information, in order to be reliable,

must be free from errors and bias to a reasonable degree, in addition to representing truthfully what it claims to represent (Ali, 2021).

2.1.5.3 Complete:

Here, all necessary information contained in the financial statements must be faithfully presented. Within the level of materiality and cost, any omission may result in incorrect or misleading information at the expense of users of financial statements (Alhinany et al., 2018).

Therefore, the accounting information must include all aspects that cover the subject for which it was allocated and collected (Bouabdallah & Manomis, 2020), and from here, the accounting information must be comprehensive and include all relevant areas without making rational decisions (Alasbahi & Ishwara, 2021). and must include all the information necessary to report here and all aspects of the problem (Dalalja & Ben Hamida, 2021). Hence, it is not possible to delete or omit aspects of events or activities with sufficient breadth and depth (Romney & Steinbart, 2018).

2.1.5.4 Timely:

Information must be available to decision-makers in a timely manner and before the information loses its value, decision-making ability, or changes (Hamed et al., 2021).

The appropriate timing in the user's access to information when he needs it (Dalalja & Ben Hamida, 2021) is a necessary need so that management is provided in the required time with accounting information to decide among the available alternatives. (Al-Shanti, 2013) When information is provided to decision-makers before it loses its ability to influence decisions, in general, older information is less useful, but there are cases in which the information maintains this feature long after the end of the covered period, and this is when users want to

take a position and evaluate alternatives to trends to their expectations based on what happened in the past time period (Mohammad, 2017). Hence, we find that the provision of timely accounting information to decision-makers is evidence of the efficiency of the accountant and the accounting system (Bouhafs et al., 2021).

2.1.5.5 Understandable:

It is impossible to take advantage of information if its users cannot understand it. The understanding of information depends on the nature and presentation of the data contained in the financial statements, on the one hand, and, on the other hand, on the capabilities and culture of those who use it (Salem & Ahmad, 2013).

It means that accounting information must be presented clearly and accurately in a manner that helps users understand it and therefore must be far from complex on the one hand, and on the other hand, users of this information must have a reasonable level of knowledge of business, economic, and accounting activities and have the desire to study and analyse information (Mahdi, 2017). Therefore, the understandability of accounting information depends on two main foundations:

- A) Presentation of information to ensure clarity and simplicity.
- B) There should be a reasonable level of awareness.

Within the context, the presentation of accounting information should be far from difficult and complex, and this does not mean that the presentation of accounting information related to complex operations and events as in financial derivatives is described, but it must be presented in a clear and understandable manner as much as possible. (Sharby, 2015) Therefore, if the

information is not understood by those who use it, they cannot benefit from it (Salem & Ahmad, 2013).

2.1.5.6 Verifiable:

There must be an ability to have agreement and compatibility between metrics to confirm that what the information claims represents or that the specific metrics are used without bias or error. This feature is used to ensure that users are assured that the information they have is truly representative of reality. Therefore, there are two ways to verify things, either directly or indirectly: direct verification is through the value of an amount or the use of direct means of another representation such as measurement, counting, or observation, while indirect verification is through the use of a model or formula for inputs or by re-measuring the outputs that were reached by the original user in the same way (Romney & Steinbart, 2018) .

There are circumstances and issues that cannot be verified, and in these cases, in order to help users make decisions about the use of this information, it is necessary to reveal the assumptions that have been based on how the information was collected and the circumstances in which what was used was generally used and that support the information. (Mohammad, 2017).

To achieve the advantage of verifiability of the correctness of accounting information and describe it with a high degree of validity and come up with the same information, the second parties must have used the same measurement methods, procedures, and tools during the preparation process and finally access to the same original user information and therefore can rely on this information as the advantage has been achieved with evidence of the validity of this information. (Bohafs, 2018) and here the level of ability of decision makers to examine

and review certain information and reach the same results of measurement scores (Yassin, 2018), and therefore the measurement methods used must be free of errors and bias so that there is objectivity in the test standards, and to reach this characteristic, an effective and successful tool must exclude bias in accounting measurement processes (Alasbahi & Ishwara, 2021).

2.1.5.7 Accessible:

Spatial interest and ease of access to information are measures of information quality, as the means of communication used to provide accounting and financial and accounting information are two of the basic components that impact the quality of users' decisions.

(Omar & Ali, 2019), and so that you can get information when you need it and in the form you need is an element of information quality (Bouabdallah & Manomis, 2020), and this is what he emphasised (Romney & Steinbart, 2018) Users should be able to access this information whenever required and in a consistent manner that helps them use it.

2.2 The association between the quality of accounting information and the efficiency of internal control:

The quality of the accounting information system in the company works to raise its value by raising the efficiency and quality of issues of improving the efficiency of internal control and thus obtaining rational decisions, and this is what was explained by many studies that were interested in studying the relationship between the quality of accounting information and its many benefits, especially in the processes of displaying data and information that shortens a

lot of effort and time required to perform the internal control process in companies, which increases the production of financial reports. enjoyed Reliability and confidence in administrative and investment decision-making, (Romney & Steinbart, 2018), and this is justified when a large volume of accounting data is produced, there is a need to summarize these data in the form of quality information so that the company has the ability to rely on it to protect its assets and enhance and improve operational efficiency and have records of integrity and accuracy with sufficient details to report the company's property and issue reports similar to the standards set in implementation of procedures and policies and Laws designed by the Board of Directors to provide reasonable assurance that the Company is capable of achieving its objectives (Ibn salman & Abdo ali, 2023)

This topic was the focus of attention as a result of corporate inadequacy, scandals, and failure in audit work, as happened in the cases of Enron Worldcom and Tyco, which had an impact on the concerted efforts of organisations to develop correction and treatment processes for internal control because of the role played by internal control in reaching an acceptable level of risk (Setyaningsih et al., 2021). In 2002, the Sarbanes-Oxley Act (SOX) was issued by the US Congress, in which it referred to the responsibility of the administration to issue an annual report showing the efficiency of internal control and to be approved by the auditor (Al-Sharida & Al-Samarrai, 2021), and because internal control is one of the elements of the functions of the administration, it has received more attention in light of the expansion of the activities of companies for the purpose of the element of efficiency in the use of various resources of companies, including obtaining information that has the necessary accuracy in order to enable companies to achieve their set goals (Mattallah & Wadah, 2023) .

2.3 Components of the internal control system :

The American Institute of Certified Public Accountants confirmed through Auditing Standard No. 315 and in line with the report and the Committee of Supporting Institutions (COSO) that internal control consists of five elements that have been adopted as standards to be used in evaluating the effectiveness of internal control, namely:

- 1- Control environment
- 2- Risk assessment
- 3- Control activities
- 4- Information and communication
- 5- Monitoring (Romney & Steinbart, 2018) .

2.3.1 Review of the Information and communication component :

In order for internal control to be effective, useful information must be available in a timely manner, and this needs to define and identify the required information that is produced from the information system, and this needs information and reports (Al-Shammari et al., 2023).

The information system consists of the elements of physical components (records, documents, computers, people) and non-physical components (data, controls, instructions) that are used in the implementation of business environment activities and for the purposes of carrying out monitoring and follow-up work, and because the communication process enables people to clearly understand their tasks and responsibilities in the implementation of activities (Unayzah & Khanjar, 2021) Thus, communication and information is an exchange process between people and companies for good information in order to coordinate activities and support

economic decision-making, hence internal and external users must be provided with the necessary information that they need at a specific time to help them perform their responsible tasks by them, and the process of communicating with all parties to users is a necessary process to achieve effective internal control (Thabit et al., 2017) .

2.4 Literature Review:

Many previous studies and research have dealt with the topic of the impact of the quality of accounting information on the efficiency of internal control and dealt with it from different angles, and these Arab and foreign studies varied, and we will review in this study between previous studies that have been benefited from and relied on, and in this context a study was conducted (Alrabei, 2021) which was concerned with revealing the influence of accounting information systems in improving the efficiency of internal control in Jordanian commercial banks, using the independent variable (Relevant, Reliable, Timely, Understandable, Complete, Verifiable) and its effect on the dependent variable internal control, and the researcher found that all independent variables have a positive effect on increasing the efficiency of internal control, and this is confirmed by (Ibn salman & Abdo ali, 2023) in their study to highlight the role of accounting information in raising the efficiency of internal control of the economic institution in Algeria, where the study used the variables of Relevant, Reliable, correct information and error-free as independent variables and show their effect on the efficiency of internal control, and here the researchers reached All independent variables had a positive impact on raising the efficiency of internal control. In a related context, Moneer et al. (2023) explained in their study, which aimed to know the impact of the accounting information system with its components and characteristics on the quality of internal control within the institution (Algeria) through the use of the following independent

variables (accuracy, timeliness, neutrality, faithful representation, verifiability, clarity, and transparency) and its impact on the quality of internal control as a dependent variable. Here, the researchers found that all independent variables had a positive impact on improving the quality of internal control, and it was clarified (Qamiha et al., 2022) through their research, which aimed to show the role of the accounting information system in achieving the effectiveness of internal control in the institution, using the following independent variables (accuracy, timeliness, relevance, and verifiability) and their impact on the internal control variable. which had a positive effect on internal control, In the same context, the study (Ali, 2021) aimed to ascertain the extent to which accounting information systems contribute to achieving internal control in the Ministry of Finance in the Republic of Yemen. The study used the following independent variables (relevance, reliability, understandability, verifiability, and comparability) and their impact on achieving internal control (as a dependent variable), and here the study found that independent variables contribute to achieving the dependent variable. In addition, a study (Salem & Ahmad, 2013) aimed to test the relationship between the qualitative characteristics of accounting information and raise the efficiency of planning and control in Sudanese financial institutions. The study used the following independent variables (relevance, timeliness, verifiability, reliability, naturally, consistency, comparability, and understandability) and its impact on raising the efficiency of planning and control as a dependent variable. The researchers found that there is a positive relationship between the independent variables and the dependent variable. Based on the study (Mohammad, 2017), which aimed to show the quality assurance of accounting information in industrial firms on the Syrian coast through the availability of a set of qualitative features as independent variables (relevance, reliability, comparability, verifiability, understandability,

and timeliness), which had a positive effect on the decisions of the departments of those companies as a dependent variable, Accordingly, it is worth mentioning here the study (Al-Shanti, 2013), which aimed to show the importance of using accounting information systems to improve the effectiveness and efficiency of internal audit in Jordanian industrial sector companies. The study used the following independent variables (relevance, correctness, accuracy, completeness, timeliness, usability, and reliability) in the application of accounting information systems (as independent variables) for the Jordanian industrial sector, which increases the effectiveness of control (as a dependent variable). In addition, a study (Hamida & Dalaljh, 2021) showed the effect of the application of the accounting information system on improving the efficiency and effectiveness of internal auditing. The study used the following independent variables (relevance, correctness, accuracy, completeness, timeliness, accessibility, and reliability) and its impact on internal audit (as a dependent variable) and found that the application of independent variables improves the effectiveness and efficiency of internal audit (dependent variable). In the same context, a study was conducted (Bisar, et al., 2021) , with the aim of knowing the effectiveness of the accounting information system to determine the quality of the internal audit of the brood mills institution, and the study found that the following independent variables (Comparability, Relevant, Understandable, Consistency) have a positive effect on increasing the quality of auditing (as a dependent variable) and it should be noted here to the study (Idaka, et al.,2020) , which aimed to examine the availability of accounting information for management on the performance of industrial firms in Nigeria from 2007-2018, where it was found that the impact of independent variables (Relevant, Reliability, Comparability, Understandable, Timeliness, Verifiability, Clarity) had a positive impact on the performance of industrial firms in Nigeria (as a dependent variable),

in addition to a study (Omar& Ali,2019) that had aimed to introduce the qualitative features of accounting and financial information and highlight its importance because of its direct effect on The study found that the following independent variables (understandability, reliability, relevance, timeliness, verifiability, comparability, and consistency) have a positive impact on the rationalisation of the decisions of the external and internal parties of the business firms (as a dependent change). From this standpoint, the study (Bouhafs et al., 2021) It aimed to determine the importance of qualitative characteristics in the quality of accounting information, specifically for the purpose of investment in business companies, and the researchers have shown that the following independent variables (relevance, reliability, timeliness, verifiability, comparability, and consistency) have a positive effect on investment decision-making (as a dependent change). A study (Ogundana et al., 2017) aims to examine the extent of a relationship between the internal audit function and the quality of accounting information for firms. The researchers have shown that the following variables (relevance, reliability, verifiability, timeliness, understandability, comparability, and faithful representation) have an effect on the work of internal audit; hence, Mahdi (2014) defines quality, indicates the importance of compliance with accounting standards, indicates the factors affecting the improvement of the quality of accounting work, and indicates the qualitative features of accounting information (relevance, timeliness, reliability, verifiability, faithful representation, understandability, comparability, and naturally) and has a positive effect on management decisions.

On the other hand, a study (Ghawi, 2022) aimed to show the role and importance of the accounting information system for the planning, control, and decision-making functions in the economic institution that was found through independent variables (relevance, timeliness,

predictive value, feedback, reliability, faithful representation, verifiability, naturally, comparability, and consistency) and has a positive impact on the control function. As shown in a study (Zaatit & Bostaila, 2020) to show the role of the accounting information system in improving the performance of the audit process in the Algerian economic institution, the researcher has shown that the following variables (relevance, accuracy, timeliness, understandability and comprehension, materiality, and sufficiency) have a positive impact on the audit process. In the same context, a study (Alqadi, 2016) to clarify the impact of the accounting information system on the quality of internal audit found that independent variables (understandability, relevance, predictive value, retrieval value, timeliness, reliability, verifiability, faithful representation, neutrality, comparability, and consistency) have a positive impact on the quality of internal audit (as a dependent variable). The study (Bin Kashida & Deiafat, 2022) showed the role of the accounting information system in activating internal control. The study found that the following independent variables (relevance, verifiability, objectivity, measureability, accuracy of information, comparability, and timeliness) have an impact on the effectiveness of internal control (as a dependent variable). In the same context, the study (Al-Alimat, 2019), which aimed to show the impact of the qualitative characteristics of accounting information on the effectiveness of internal control, found that independent variables (relevance, reliability, verifiability, comparability, timeliness, and understandability) have a positive impact on the effectiveness of internal control (as a dependent variable). In the same context, the study (Sadiqi, 2022) clarified the aim of the study to show the enhancement of the quality of financial information in the context of the application of the financial accounting system in Algerian economic institutions using independent variables (relevance, timeliness, predictive value, reverse nutrition, reliability, faithful representation, neutrality,

verifiability, comparability, consistency, comprehensiveness, accuracy, objectivity, utilitarianism, understandability, and prudence) to guide decision-making related to investors and lenders. The study (Ismail & Naoum, 2012) aimed to show the qualitative characteristics of accounting information between theory and practice through the use of independent variables (understandability, relevance, timeliness, retrieval value, predictive value, reliability, and comparability), which had a positive impact on user decisions. In the same context, a study was conducted (Hamed et al., 2021) for the purpose of showing the role of the quality of accounting information and its impact on improving financial performance. The study used the following independent variables: relevance, timeliness, feedback, predictive value, reliability, faithful representation, verifiability, neutrality, comparability, and consistency, which had a positive impact on controlling the efficiency of the use of available financial resources. . The study (Nabash & Boutahar, 2022) also dealt with clarifying the importance of accounting information in evaluating the financial performance of the economic institution, where the study used independent variables (relevance, predictive value, timeliness, evaluation, reliability, objectivity, verifiability, comprehensiveness, consistency, and comparability), which had a positive impact and were an important indicator in evaluating the financial performance of the institution (as a dependent variable). The study (Othman, 2019) showed the role of accounting information in the decision-making process through independent variables (relevance, feedback, predictive value, timeliness, faithful representation, verifiability, comparability, consistency, and comprehensiveness) that have a positive impact on the management of any institution and determine its ability to perform its functions. Accordingly, a study (Hanash, 2017) aimed to show the reality of the use of the accounting and financial information systems and their impact on internal auditing in

economic institutions through independent variables (relevance, timeliness, predictive value, importance, interest in content without form, reliability, objectivity, and comprehension), which had a positive impact on improving internal auditing. On the other hand, a study (Amirat, 2018) aimed to show the impact of the accounting information system on the quality of external auditing after finding that the following independent variables (relevance, flexibility, reliability, economy of work, simplicity of structure) had a positive impact on raising the quality of external auditing.

Table (1): Summarizes Literature Review:

#	Researcher's name	Subject of study	The most important result of the research	Data sources	Research method
1	(Ibn salman & Abdo ali, 2023)	The role of accounting information in raising the efficiency of the internal control of the economic institution	The result of the study is that raising the efficiency of internal control in economic institutions is done with the contribution of providing all accounting information	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach
2	(Moneer, et al., 2023)	The impact of the accounting information system on the quality of internal control	The quality of internal control is directly affected by the efficiency and accuracy of financial	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach

			information with its components of accounting information, and this is evidence of a relationship between them.		
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#	Researcher's name	Subject of study	The most important result of the research	Data sources	Research method
3	(Nabash & Boutahar, 2022)	The importance of accounting information in evaluating the financial performance of an economic institution	The need to take care of the accounting system as a source of accounting information because its use is linked to the fateful decisions of its users and performance evaluation.	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach
4	(Sadiqi, 2022)	Strengthen the quality of financial information in application context financial accounting system I have Algerian economic institutions	the qualitative characteristics of financial information, it has an effect on regulation and control .	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach

#	Researcher's name	Subject of study	The most important result of the research	Data sources	Research method
5	(Bin Kashida & Deiafat, 2022)	The role of the accounting information system in activating internal control - a case study of the Algerian Insurance Company CAAT, Bordj Bou Arreridj Agency	Information characteristics have a different role in achieving internal control, but the relevant of information has a greater impact on the effectiveness of internal control, which confirms the importance of appropriate information as a prerequisite for achieving the effectiveness of internal control.	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach
6	(Ghawi, 2022)	The role of the accounting information system in enhancing integration between administrative functions (planning, control, decision-making) in the economic institution	accounting information system with its independent variables contributes to the control function.	3- Primary sources: questionnaire 4- Secondary sources: books, magazines and theses	Quantitative approach

#	Researcher's name	Subject of study	The most important result of the research	Data sources	Research method
7	(Qamiha, et al.,2022)	The role of the accounting information system in achieving the effectiveness of the internal control of the institution	The qualitative characteristics of the accounting information system have the ability to strengthen internal control for the purpose of achieving the goal of the organization.	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach
8	(Alrabei, 2021)	The influence of accounting information systems in enhancing the efficiency of internal control at Jordanian commercial banks	The study found that accounting information systems have an effect on internal control.	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach

#	Researcher's name	Subject of study	The most important result of the research	Data sources	Research method
9	(Ali, 2021)	The role of accounting information systems in achieving internal control (a	The study showed what accounting information systems produce helps in the	1- Primary sources: questionnaire 2- Secondary sources: books, magazines	Quantitative approach

		field study on the Ministry of Finance in the Republic of Yemen)	completion of internal control	and theses	
10	(Bisar, et al., 2021)	The effectiveness of the accounting information system in increasing the quality of internal audit,	The accounting information system used in the institution under study has an important impact on improving the quality of internal audit.	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach

#	Researcher's name	Subject of study	The most important result of the research	Data sources	Research method
11	(Hamida & Dalaljh, 2021)	The Impact of the Application of the Accounting Information System on Improving the Effectiveness and Efficiency of Internal Audit	The accounting information system provides the required information and in the time required to make sound decisions has a positive impact on the efficiency of internal audit and increase its accuracy.	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach
12	(Bouhafs, et al., 2021)	The importance of the subjective	the study found that there is a	1- Primary sources: questionnaire	Quantitative approach

		characteristics of the quality of accounting information in making investment decisions in economic institutions .	positive impact between the qualitative characteristics of accounting information for making investment decisions.	2- Secondary sources: books, magazines and theses	
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#	Researcher's name	Subject of study	The most important result of the research	Data sources	Research method
13	(Zaatit & Bostaila, 2020)	The role of the accounting information system in improving the performance of the audit process in the Algerian economic institution	accounting information system and the information it produces have an effect on the performance of the internal auditor	3- Primary sources: questionnaire 4- Secondary sources: books, magazines and theses	Quantitative approach
14	(Idaka, et al.,2020)	The impact of the availability of accounting information for management on the performance of industrial firms in Nigeria	Organizations should have a well-organized accounting system necessary to ensure that accounting information is well documented because any expectation of management for future purposes	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach

			depends on the information available to them.		
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#	Researcher's name	Subject of study	The most important result of the research	Data sources	Research method
15	(Othman, 2019)	The role of accounting information in the decision-making process	There is a correlation between the accounting information system and the quality of accounting data and information, and this relationship is related in a way that affects the administrative process and management functions in the organization.	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach
16	(Al-Alimat, 2019)	The impact of the qualitative characteristics of accounting information on the effectiveness of internal control from the perspective of auditors of the Audit	The researcher found that the availability of qualitative characteristics of accounting information has an effect on the effectiveness of internal control (1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach

		Bureau in Jordanian public universities	Jordanian public universities).		
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#	Researcher's name	Subject of study	The most important result of the research	Data sources	Research method
17	(Omar& Ali,2019)	The importance of the quality of the qualitative characteristics of accounting and financial information in rationalizing the decisions of the internal and external parties of the economic institution	The distinction of accounting information with its integrity, accuracy, impartiality and completeness has a positive impact on the statement of the financial reality of companies	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach
18	(Amirat, 2018)	The impact of the accounting information system on Quality of external audit	the accounting information system provides the external auditor with accurate information that will help him perform the audit process at the required level	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach

#	Researcher's name	Subject of study	The most important result of the research	Data sources	Research method
19	(Ogundana, et al., 2017)	Quality of Accounting Information and Internal Audit Characteristics in Nigeria.	The financial departments of Jordanian public shareholding companies rely on accounting information for financial control and evaluation of financial performance.	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach
20	(Mohammad, 2017)	Quality of accounting information in industrial companies in the Syrian coast	The researcher concluded that the accounting information is distinguished by its relevance, comparability, timely presentation and understanding with the lack of verifiability and lack of information for credibility with industrial companies in the Syrian coast.	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach

#	Researcher's name	Subject of study	The most important result of the research	Data sources	Research method
21	(Hanash, 2017)	The reality of using the accounting and financial information system and its impact on internal auditing.	the characteristics of accounting information contribute to improving internal audit through the control information it provides.	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach
22	(Alqadi, 2016)	The Impact of Accounting Information System in Internal Audit Quality	there is a statistically significant effect of the characteristics of accounting information represented on the quality of internal audit in Jordanian private hospitals.	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach

#	Researcher's name	Subject of study	The most important result of the research	Data sources	Research method
23	(Mahdi, 2014)	Factors affecting the quality of accounting performance	The qualitative features of accounting information have an impact on finding a balance between what management offers and what decision makers	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach

			demand. Therefore, if this information lacks the qualitative characteristics of relevance and reliability, produce reports that the decision-maker cannot rely on.		
24	(Salem & Ahmad,2013)	The role of the qualitative characteristics of accounting information in raising the efficiency of planning and control in Sudanese financial institutions	The researcher concluded that Sudanese financial institutions rely mainly and importantly on accounting information in the control and planning processes.	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach

#	Researcher's name	Subject of study	The most important result of the research	Data sources	Research method
25	(Al-Shanti,2013)	The impact of the implementation of the accounting information system on improving the effectiveness and efficiency of internal audit	Implementing accounting information systems that provide timely information for decision-making improve the effectiveness of internal auditing, including compliance with predetermined policies and laws	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach

26	(Ismail & Naoum, 2012)	Qualitative characteristics of accounting information	The accounting information, with its qualitative characteristics, can be applied in practice to varying degrees between users and preparers.	1- Primary sources: questionnaire 2- Secondary sources: books, magazines and theses	Quantitative approach
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2.5 Scientific Addition:

Demonstrating the impact of the quality of accounting information and explaining the importance of its role on the efficiency of internal control in large-sized Palestinian companies, and this was addressed by discussion and analysis, as this study was distinguished from others by not addressing the subject and its research in large-sized Palestinian companies, which enables researchers and those interested to benefit from the results of this research study and build on them in future relevant scientific studies.

2.6 Research gap:

There is a study that has been clarified in the previous studies section that was referred to in this study has dealt with the role of accounting information in control, internal audit and planning, but did not include Palestine as this study is the first to try to address the problem of raising the efficiency of internal control in Palestine by studying the impact of the quality of accounting information in raising the efficiency of internal control in the Palestinian industrial companies large size.

Chapter Three

Research Methodology

3.1 Research method:

This study relied on investigating the impact of the quality of accounting information on the efficiency of internal control in large Palestinian industrial firms and identifying the level of efficiency of internal control in large Palestinian industrial firms. Therefore, the study followed the descriptive and analytical approach, and that is by describing the variables of the study in terms of the concept, objectives, development, importance, and dimensions of quality of accounting information, efficiency of internal control concept, objectives, development, importance, and dimensions. In addition to the analytical approach, the study tool was prepared according to what was mentioned in previous studies and then distributed to the sample members to reach the correct results.

3.2 Apparent validity:

The validity is to ensure the validity of the study tool for distribution by consulting a group of faculty members at in a number of Palestinian universities as shown in the appendices of the thesis with long experience in the field of accounting. After that, the researcher made the required modifications to make the study tool better for distribution purposes and focused on the observations, adding more questions and reformulating a few of them, and this was addressed so the researcher could distribute the questionnaire correctly.

3.3 Reliability:

Reliability is making sure that the study tool contains questions that are reliable to be examined statistically. This research used the Cronbach alpha test, which is designed to check if the questions are reliable. Due to that, the Cronbach alpha results were as follows:

Table (2): Cronbach Alpha Results for Questionnaire

Dimension	Cronbach Alpha	# of Items
Relevant accounting information	0.803	5
Reliable accounting information	0.798	5
Complete accounting information	0.797	5
Timely accounting information	0.833	5
Understandable accounting information	0.804	5
verifiable accounting information	0.894	5
Accessible accounting information	0.823	5
Total	0.821	35
Efficiency of internal control	0.781	15
Total Cronbach Alpha	0.801	50

Source: Prepared by the researcher based on the SPSS program.

The previous table explained the results of Cronbach alpha, which indicates the reliability statistics of the quality of accounting information variable, which equals 0.821 among questionnaire items, and the efficiency of internal control achieved reliability, which equals 0.781 for the research among the questionnaires' items, which consisted of 50 items. This result indicates that the reliability of internal control was higher than the quality of accounting information. Although the accepted degree is 0.70, the result of the scale indicates a decreased result in the reliability of the questions, and that is clear because of the value of Cronbach alpha, which is 0.801.

3.4 Population and sample:

The Palestinian Ministry of National Economy (2021) identified these large-scale Palestinian companies, which employ more than 50 employees and have sales of more than two million dollars annually. However, the stratified sample was used for large-sized industrial companies in northern Palestine, which includes the governorates of Ramallah, Jenin, Nablus, and Tulkarm, which contain 54 large-sized industrial companies, according to the data of the Ministry of National Economy 2023, and to circulate the results, The study sample consisted of 48 large-scale industrial companies. They were examined and selected. While the community has 216 members, using a stratified sample, the number of community sample members is 139. Accordingly, 139 questionnaires were distributed, and 88 questionnaires were retrieved and used to generalise the results of the study.

Sample size calculation method :

Table (3): Sample size of the number of companies

#	City	Community Number of large companies	Sample number of large companies
1	Jenin	10	9
2	Tulkarm	9	8
3	Nablus	16	14
4	Ramallah	19	17
Total		54	48

Table (4): Study population

#	City	Number of large companies	Accountant	Financial Manager	Executive Director	Total
1	Jenin	10	2	1	2	40
2	Tulkarm	9	2	1	2	36
3	Nablus	16	2	1	2	64
4	Ramallah	19	2	1	2	76
Total		54				216

Sample size from a population of 216 questionnaires.

Where the number of questionnaires was calculated using the stratified sample based on :

<https://www.calculator.net/sample-size-calculator.html>

Which were 139 questionnaires distributed by stratified sample method and according to the following table:

Table (5): Sample size

#	City	Total	Fraction	Sample size
1	Jenin	40	40/216	26
2	Tulkarm	36	36/216	23
3	Nablus	64	64/216	41
4	Ramallah	76	76/216	49
Total		216		139

3.5 Sources of data:

3.5.1 Primary sources:

3.5.1.1 The questionnaire:

It is represented in special data for the vocabulary of the study sample and those who were directed to the survey list in order to measure the variables on which the study is based, and the survey list included a set of questions that measure the independent variables by a special questionnaire used specifically for the purposes of the study.

3.5.1.2 Interviews:

The study community, which consists of four cities in Palestine, namely Ramallah, Nablus, Tulkarm, and Jenin, was obtained through interviews by engineers Hisham Khuffash, who said that the city of Ramallah contains 19 large-sized industrial companies, Adnan Haniyeh reported that the city of Nablus contains 16 large-sized industrial companies, Riad Kabaj

indicated that the city of Tulkarm includes 9 large-sized industrial companies, and Osama Al-Omari added that he works In the city of Jenin, 10 large-scale industrial companies in a row.

3.5.2 Secondary sources:

It is represented in books, magazines, theses, and previous studies related to the subject of study.

3.6 Study tools:

To answer the problem of the study and reach the objectives required of the thesis, the questionnaire tool was used to collect primary data on the study sample, where the theoretical framework of the study was relied on, and in light of the comprehensive review of previous studies, it was divided into two parts:

3.6.1 Section 1:

Demographic data: includes information about the applicant. It consists of personal and functional data of the members of the study sample and contains six (6) statements represented in (gender, academic qualification, job, number of years of experience, company location, whether the company has an internal audit or internal control unit).

3.6.2 Section II:

the availability of qualitative characteristics of accounting information in large Palestinian industrial companies

3.6.3 Section III: The Efficiency of Internal Control

3.7 Measurement of Variables:

This section discusses how the researcher used the statistical measure, which was the Likert scale. This measure has 5 degrees of population approval about the research variables; the 5 degrees are interpreted as follows

Table (6): Statistical Measure

Degree	Approval level
1	Strongly Disagree
2	Disagree
3	Neutral
4	Agree
5	Strongly Agree

In the previous table, it can be noted that when the degree increases, that means the research population approves the status of the quality of accounting information on the efficiency of internal control in large Palestinian industrial firms. The real results of the current research will be discussed in chapters four and five. Based on the aforementioned details in that table, the means of the research constructs were dealt with by the researcher according to the following formula (Al-Hmouze, 2016):

$$[\text{Interval Length} = (\text{Highest Value} - \text{Lowest Value}) / \text{Number of Levels}]$$

$$\rightarrow \text{Interval Length} = (5-1) / 3 = 4/3 = 1.33 \text{ and thus; -}$$

- Low Level = 1 - 2.33
- Medium Level = 2.34 – 3.67.
- High Level = 3.68 - 5.0

Means and standard deviations for the current research structures and items were calculated based on the researcher's responses that he collected from the study sample

(employees in the largest companies in northern Palestine) Ramallah, Jenin, Nablus, and Tulkarm governorates, regardless of their job positions or experience.

3.8 Study variables

To prove the validity of the measurement, the questionnaire was used, which is the study tool that supports the subject of the study through sub-questions about each dimension of the independent variable and the dimensions of the dependent variable, and accordingly, the paragraphs of the independent variable (characteristics of accounting information) were divided into (35) paragraphs distributed over 7 elements of the independent variable.

Table (7): Sub-questions of independent variables and their sources

#	Elements of the independent variable	Sub-questions	Sub-question sources
1	Relevant	Help predict the future.	(Al-Jagawi & Al-Obaidi, 2014)
		Meet the needs of users.	(Nakitende, 2019)
		Helps to evaluate previous events.	(Alasbahi & Ishwara, 2021)
		Help to assess potential risks.	(Bilal & Omari, 2019)
		Help confirm or deny (correct) your expectations.	(Fedorowicz & Lee, 1998)
2	Reliable	They are relied upon in making strategic decisions.	(Bilal & Omari, 2019)
		Management relies on them in the internal control process.	(Bilal & Omari, 2019)
		Error-free.	(Jiyad & Mahmoud, 2019)
		Management helps to plan well for the company.	(Jiyad & Mahmoud, 2019)
		Help to validate information.	(Al-Jagawi & Al-Obaidi, 2014)

#	Elements of the independent variable	Sub-questions	Sub-question sources
3	Timely	It is prepared at the end of the accounting period of the institution.	(Bilal & Omari, 2019)
		Reach stakeholders in a timely manner.	(Jiyad & Mahmoud, 2019)
		Helps in timely risk assessment.	(Al-Jagawi & Al-Obaidi, 2014)
		Help to change the attitude of the decision maker.	(Al-Jagawi & Al-Obaidi, 2014)
		Available when needed for internal control activities.	(Safiah & Alhusin, 2018)
4	Understandable	Easy to display to improve understanding.	(Nakitende, 2019)
		The language used is clear.	(Nakitende, 2019)
		They are characterized by a high degree of clarity.	(Alasbahi & Ishwara, 2021)
		Clarifications (explanatory disclosure) are placed.	(Alasbahi & Ishwara, 2021)
		They are displayed far from complexity and difficulty.	(Alasbahi & Ishwara, 2021)
5	Verifiable	There is an administrative report confirming it.	(Nakitende, 2019)
		The existence of an integrated accounting system.	(Safiah & Alhusin, 2018)
		Financial statements are audited by an external auditor.	(Ashour & Naguib, 2021)
		There is a confirmation disclosure of the validity of the total figures.	(Sami & Yassin, 2021)
		Supported by sufficient evidence and documents.	(Sami & Yassin, 2021)

#	Elements of the independent variable	Sub-questions	Sub-question sources
6	Accessible	It is disclosed on paper.	(Jiyad & Mahmoud, 2019)
		It is disclosed electronically on the company's website.	(Nakitende, 2019)
		Available to stakeholders in a timely manner and upon request.	(Safiah & Alhusin, 2018)
		Stakeholders will be provided with a copy via e-mail.	(Dalalja & Ben Hamida, 2021)
		It is stored with a central system that allows access and retrieval.	(Fedorowicz & Lee, 1998)
7	Complete	Sufficient for the needs of users.	(Nakitende, 2019)
		There is sufficient disclosure.	(Alasbahi & Ishwara, 2021)
		All aspects of the financial position are shown.	(Bin Fleis & Hamoudi, 2015)
		Contains clarifications and additional detailed information.	(Fedorowicz & Lee, 1998)
		Includes all economic transactions and events.	(Shaheen & Almdalal, 2010)

Source: Prepared by the researcher based on Literature Review.

While the paragraphs of the dependent variable (internal control) were divided into 15 paragraphs.

Table (8): Sub-questions for each dimension of the dependent variable and their source

#	Dimensions of the dependent variable	Sub-question sources
1	The Board of Directors adopts internal control standards independently and in line with the organization's policy.	(Romney & Steinbart, 2016) (Arens, et al., 2018)
2	Internal control standards contribute to the commitment of employees to perform their duties.	(Romney & Steinbart, 2016) (Arens, et al., 2018)
3	The Board of Directors holds accountable the competent authorities responsible for the implementation of internal control.	(Romney & Steinbart, 2016) (Arens, et al., 2018)
4	The Board of Directors selects controls that help mitigate risk to an acceptable level.	(Romney & Steinbart, 2016) (Arens, et al., 2018)
5	Overlapping tasks are separated and distributed under the responsibility of different people.	(Romney & Steinbart, 2016) (Arens, et al., 2018)
6	Evaluations related to the regulatory performance within the organization are conducted through independent bodies.	(Romney & Steinbart, 2016) (Arens, et al., 2018)
7	There is a clear organizational structure.	(Romney & Steinbart, 2016) (Arens, et al., 2018)
8	Risk management identifies and analyzes risks.	(Romney & Steinbart, 2016) (Arens, et al., 2018)
9	Evaluate the variables that materially affect the internal control system.	(Romney & Steinbart, 2016) (Arens, et al., 2018)
10	Use the information that has been accessed to support internal control.	(Romney & Steinbart, 2016) (Arens, et al., 2018)
11	Linking the goals and responsibilities within the organization to support internal control.	(Romney & Steinbart, 2016) (Arens, et al., 2018)
12	Clarify internal control methods to relevant third parties.	(Romney & Steinbart, 2016) (Arens, et al., 2018)
13	Continuous development of procedures for evaluating the components of internal control.	(Romney & Steinbart, 2016) (Arens, et al., 2018)
14	Identify deficiencies, develop corrective actions and inform senior management thereof.	(Romney & Steinbart, 2016) (Arens, et al., 2018)
15	Training, follow-up and monitoring of employees.	(Romney & Steinbart, 2016) (Arens, et al., 2018)

Source: Prepared by the researcher based on Literature Review.

3.9 Statistical tools:

The results of the study were analyzed, by using statistical techniques through Statistical Package of Social Sciences (SPSS) software. This software was used to process the various statistical tests, that are required to reach the correct results and make an interpretation of these results. The statistical tests are explained:

- **Cronbach Alpha Test:** To test the reliability of the study tool used.
- **Frequencies and Percentages:** Describe the frequencies and percentages of the personal variables of the sample members.
- **Descriptive Statistics:** A description of all study variables, including their dimensions and items, by calculating the mean and standard deviation.
- **Multicollinearity Test:** Testing the extent of correlation between the independent variables in the study through Pearson correlation and VIF analysis.
- **Multiplier and Simple Regression:** Testing the main hypothesis of the study through multiple regression analysis, and then testing the sub-hypotheses through simple regression analysis.

Chapter Four

Data Analysis and Hypotheses Testing

4.1 Introduction

The fourth chapter of the study includes a presentation of data analysis and hypotheses testing, by testing descriptive statistics for all study variables, testing the study variables and their correlation, and then hypotheses testing via simple and multiple regression analysis.

4.2 Description of the Personal Variables

The first part of the data analysis includes a description of all personal data of the study sample members; the frequencies and percentages of that data extracted, and the following table shows this.

Table (9): Describe the Frequencies and Percentages of the Personal Data of the Sample Member

Variables	Items	Freq	%
Gender	Male	25	28.4%
	Female	63	71.6%
Total		88	%100
Qualification	Diploma and Below	0	0.0%
	Bachelor`s	67	76.1%
	Master	3	3.4%
	Ph.d	18	20.5%
Total		88	%100
Job Description	Accountant	42	47.7%
	Financial Manager	15	17.0%
	Executive Director	31	35.3%
Total		88	%100
	Less than 5 years	41	46.6%

Number of years of experience	From 5 years to less than 10 years	9	10.2%
	From 10 years to less than 15 years	15	17.0%
	15 years and over	23	26.1%
Total		88	%100
The governorate in which the company operates	Jenin	16	18.1%
	Tulkarm	29	33.0%
	Nablus	14	15.9%
	Ramallah	29	33.0%
Total		88	%100
Does your company have an internal audit or internal control unit?	Yes	33	37.5%
	No	55	62.5%
Total		88	%100

The previous table shows the frequencies and percentages of the demographic characteristics of the study sample members. In the “**Gender**” variable, the number of males reached (25) with a percentage of (38.4%), while females (63) with a percentage of (71.6%).

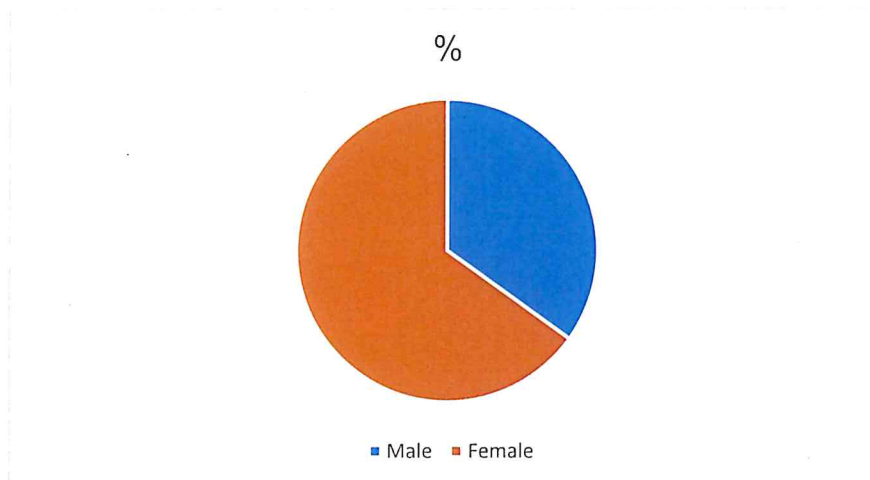


Figure (2): Gender Variable

While the “**Qualification**” variable, the “Bachelor’s” category reached (67) with a percentage of (76.1%), the “Diploma and Below” category reached the lowest level (0) with a percentage of (0.0%).

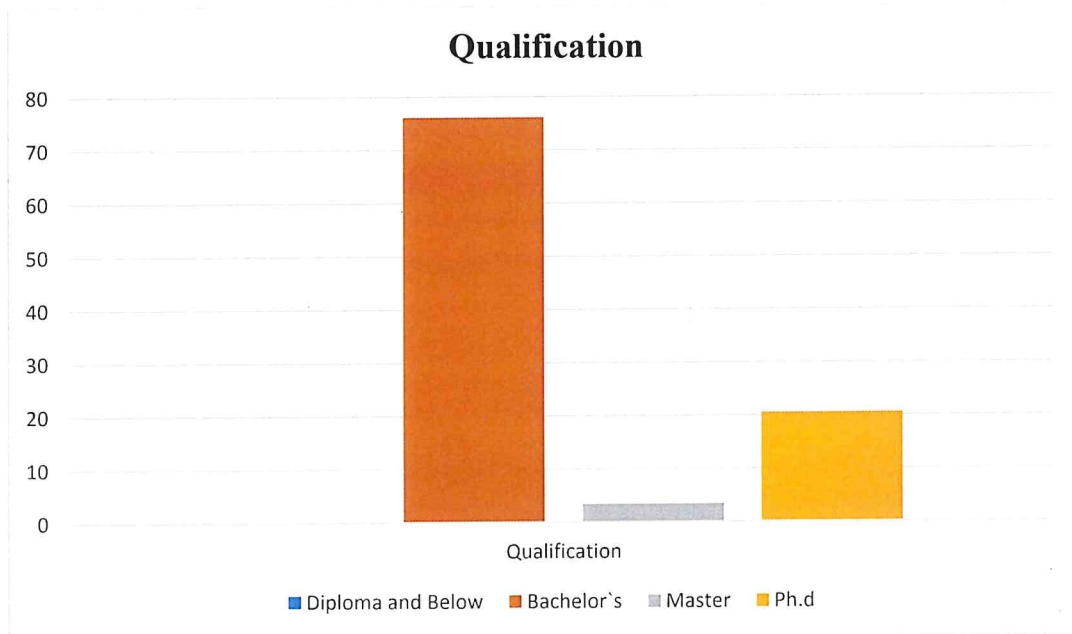


Figure (3): Qualification Variable

In the “**Job Description**” variable, the “Accountant” category reached (42) with a percentage of (47.7%), and the “Financial Manager” category reached the lowest level (15) with a percentage of (17.0%).

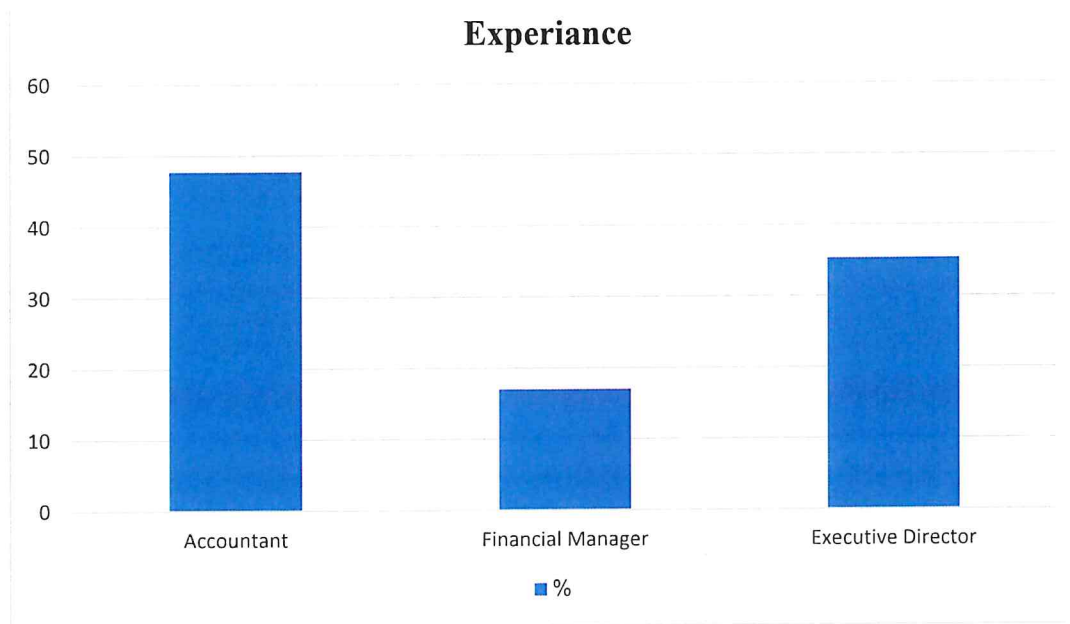


Figure (4): Experience Variable

As for the “**Number of years of experience**” variable, the highest category was “Less than 5 Years” (41), with a percentage of (46.6%), while the lowest category was “from 5 years to less than 10 years” (9), with a percentage of (10.2%). In the “**Does your company have an internal audit or internal control unit?**” question, the category was “Yes” (33), with a percentage of (37.5%), while the category was “No” (55), with a percentage of (62.5%). This reflects the presence of diversity in the personal and functional characteristics of the study sample members, through choosing many diverse categories that are consistent with the subject of the study.

4.3 Descriptive Statistics

This part includes a presentation of descriptive statistics for all study variables, whether the independent variable in its dimensions or the dependent variable in all its dimensions. The following is an explanation of all these dimensions with its items.

Table (10): Means and Standard Deviations of all Items for Quality of Accounting Information Variable

Dimensions	Mean	Std. Deviation	Rank	Important
Relevant accounting information	4.414	.574	5	High
Reliable accounting information	4.346	.579	6	High
Complete accounting information	4.510	.519	3	High
Timely accounting information	4.464	.550	4	High
Understandable accounting information	4.534	.562	2	High
Verifiable accounting information	4.122	.680	7	High
Accessible accounting information	4.548	.519	1	High
Average	4.419	.569		High

Source: Prepared by the researcher based on the SPSS program.

The previous table shows the means and standard deviations for all dimensions of the quality of accounting information. The means ranged between (4.122-4.548) with a high degree of importance, and the general mean reached (4.419) and the standard deviation (.569) with a high degree of importance. The highest mean for the dimension “**Accessible Accounting Information**” was (4.548), with a high degree of importance, and the standard deviation (.519), while the lowest mean for the dimension “**Verifiable Accounting Information**” was (4.122), with a high degree of importance, and the standard deviation (.680). This indicates that these characteristics are considered important in the accounting information systems owned by the largest Palestinian industrial companies.

First Dimension: Relevant Accounting Information

Table (11): Means and Standard Deviations of all Items for Making Decisions and Relevant Accounting Information Dimension

#	Items	Mean	Std. Deviation	Rank	Importance
1	Help predict the future.	4.39	.535	4	High
2	Meet the needs of users.	4.48	.502	2	High
3	Helps to evaluate previous events.	4.64	.550	1	High
4	Help to assess potential risks.	4.42	.620	3	High
5	Help confirm or deny (correct) your expectations.	4.14	.664	5	High
Average		4.414		High	

Source: Prepared by the researcher based on the SPSS program.

The previous table shows the means and standard deviations for the “**Relevant Accounting Information**” dimension, the means ranged between (4.14-4.64) with a high degree of importance, and the general mean for this dimension (4.414) with a high degree of importance, relevant in accounting information is considered one of the characteristics the task that must be available in the information systems owned by largest Palestinian industrial companies.

The highest mean for item (3), which stated: “**Helps to evaluate previous events**” was (4.64), with a high degree of importance, and the standard deviation was (.550). This indicates that accounting information that has a level of relevant always helps in evaluating all previous events that occur in the company’s work.

The lowest mean for item (5), which stated: “**Help confirm or deny (correct) your expectations**” was (4.14), with a high degree of importance, and the standard deviation was (.664). This indicates that relevant accounting information greatly helps confirm or deny any

expectations by the company's management, relevant information contributes greatly to confirming or denying any expectations regarding the business.

Second Dimension: Reliable Accounting Information

Table (12): Means and Standard Deviations of Reliable Accounting Information Dimension

#	Items	Mean	Std. Deviation	Rank	Importance
1	They are relied upon in making strategic decisions.	4.36	.507	4	High
2	Management relies on them in the internal control process.	4.40	.558	3	High
3	Error-free.	3.94	.835	5	High
4	Management helps to plan well for the company.	4.45	.501	2	High
5	Help to validate information.	4.58	.496	1	High
Average		4.346		High	

Source: Prepared by the researcher based on the SPSS program.

The previous table shows the means and standard deviations for the “**Reliable Accounting Information**” dimension. The means ranged between (3.94-4.58) with a high degree of importance, and the general mean for this dimension reached (4.346) with a high degree of importance, the level of reliable accounting information is considered important in systems, and high-quality accounting information.

The highest mean for item (5), which stated: “**Help to validate information**” was (4.58), with a high degree of importance, and the standard deviation was (4.96). This indicates that if the accounting information of Palestinian industrial companies is characterized by reliability, this will help in verifying the level and validity of their information.

The lowest mean for item (3), which stated that it was “**Error-Free**” was (3.94), with a high degree of importance, and the standard deviation was (.835). This indicates that reliable accounting information helps in controlling the information, and thus there is an opportunity to avoid any errors or problems in it.

Third Dimension: Timely Accounting Information

Table (13): Means and Standard Deviations of all Items for Timely Accounting Information Dimension

#	Items	Mean	Std. Deviation	Rank	Importance
1	It is prepared at the end of the accounting period of the institution.	4.89	.353	1	High
2	Reach stakeholders in a timely manner.	4.60	.515	2	High
3	Helps in timely risk assessment.	4.34	.585	4	High
4	Help to change the attitude of the decision maker.	4.44	.500	3	High
5	Available when needed for internal control activities.	4.28	.642	5	High
Average		4.510		High	

Source: Prepared by the researcher based on the SPSS program.

The previous table shows the means and standard deviations for the “**Timely Accounting Information**” dimension, the means ranged between (4.28-4.89) with a high degree of importance, and the general mean for this dimension reached (4.510) with a high degree of importance, which indicates that the appropriate timely accounting information reflects, high quality of accounting information.

The highest mean for the item (1), which states: “**It is prepared at the end of the accounting period of the institution**” (4.89), with a high degree of importance, and the standard deviation (.353). This indicates that timing in accounting information helps control and arrange the dissemination of information, the company’s accounting information and data.

are prepared at each end of its accounting period, and thus the company maintains the publication of information on time.

The lowest mean for item (5), which states that “**Available when needed for internal control activities**” was (4.28), with a high degree of importance, and the standard deviation was (.642). This indicates that timely accounting information greatly helps the largest Palestinian industrial companies to provide all the needs related to the activities and work of the internal control department.

Fourth Dimension: Understandable Accounting Information

Table (14): Means and Standard Deviations of all Items for Understandable Accounting Information Dimension

#	Items	Mean	Std. Deviation	Rank	Importance
1	Easy to display to improve understanding.	4.65	.480	1	High
2	The language used is clear.	4.48	.502	4	High
3	They are characterized by a high degree of clarity.	4.57	.521	3	High
4	Clarifications (explanatory disclosure) are placed.	4.03	.734	5	High
5	They are displayed far from complexity and difficulty.	4.59	.517	2	High
Average		4.464		High	

Source: Prepared by the researcher based on the SPSS program.

The previous table shows the means and standard deviations for the “**Understandable Accounting Information**” dimension. The means ranged between (4.03-4.65) with a high degree of importance, and the general mean for this dimension reached (4.464) with a high degree of importance, which indicates that understanding accounting information helps in a significant way in achieving quality in corporate accounting information.

The highest mean for item (1), which stated: “**Easy to display to improve understanding**” was (4.65), with a high degree of importance, and the standard deviation was (.480). This indicates that understanding accounting information helps the largest Palestinian industrial companies present it with ease, which leads to improving the process of understanding that information at a better level.

The lowest mean for the item (4), which states that “**Clarifications (explanatory disclosure) are placed**” was (4.03), with a high degree of importance, and the standard deviation (.734). This indicates that the largest Palestinian industrial companies are keen to make the company’s accounting information easy to understand, by developing an explanatory disclosure for many items and instructions.

Fifth Dimension: Verifiable Accounting Information

Table (15): Means and Standard Deviations of all Items for Verifiable Accounting Information Dimension

#	Items	Mean	Std. Deviation	Rank	Importance
1	There is an administrative report confirming it.	4.22	.596	5	High
2	The existence of an integrated accounting system.	4.68	.515	3	High
3	Financial statements are audited by an external auditor.	4.74	.652	2	High
4	There is a confirmation disclosure of the validity of the total figures.	4.27	.620	4	High
5	Supported by sufficient evidence and documents.	4.76	.429	1	High
Average		4.534		High	

Source: Prepared by the researcher based on the SPSS program.

The previous table shows the means and standard deviations for the “**Verifiable Accounting Information**” dimension. The means ranged between (4.22-4.76) with a high degree of importance, and the general mean for this dimension reached (4.534) with a high

degree of importance, which reflects that verifiable accounting information contributes significantly in achieving quality in accounting information in companies.

The highest mean for the item (5), which stated: “**Supported by sufficient evidence and documents**” was (4.76), with a high degree of importance, and the standard deviation was (.429). This indicates that the verifiable accounting information for the largest Palestinian industrial companies is largely supported by sufficient evidence and documents, to gain the trust of shareholders and investors, and thus the information is characterized by higher verifiable.

The lowest mean for the item (1), which states: “**There is an administrative report confirming it**” (4.22), and the standard deviation (.596). This indicates that the company's accounting information is proven to be verifiable through the administrative report issued by the company being highly effective.

Sixth Dimension: Accessible Accounting Information

Table (17): Means and Standard Deviations of all Items for Accessible Accounting Information Dimension

#	Items	Mean	Std. Deviation	Rank	Importance
1	It is disclosed on paper.	4.65	.504	1	High
2	It is disclosed electronically on the company's website.	2.72	1.339	5	Moderate
3	Available to stakeholders in a timely manner and upon request.	4.40	.515	3	High
4	Stakeholders will be provided with a copy via e-mail.	4.33	.541	4	High
5	It is stored with a central system that allows access and retrieval.	4.51	.503	2	High
Average		4.122		High	

Source: Prepared by the researcher based on the SPSS program.

The previous table shows the means and standard deviations for the “**Accessible Accounting Information**” dimension. The means ranged between (2.72-4.65), with a medium and high degree of importance, the general mean for this dimension reached (4.122), with a high degree of importance, which reflects that the level of accessible accounting information is considered it is an important element in achieving quality accounting information.

The highest mean for the item (1), which stated “**It is disclosed on paper**” was (4.65), with a high degree of importance, and the standard deviation was (.504). This indicates that the accounting information of the largest Palestinian industrial companies is characterized by accessibility, as the company is keen to disclose the accounting information in a paper and continuous manner.

The lowest mean for the item (2), which stated: “**It is disclosed electronically on the company’s website**” was (2.72), with a medium degree of importance, and the standard deviation was (1.339). This indicates that the company is keen to practice advanced technological techniques and methods, by disclosing its accounting information electronically through the company’s website, and thus the accounting information is accessible.

Seventh Dimension: Complete Accounting Information

Table (17): Means and Standard Deviations of all Items for Complete Accounting Information Dimension

#	Items	Mean	Std. Deviation	Rank	Importance
1	Sufficient for the needs of users.	4.63	.487	3	High
2	There is sufficient disclosure.	4.32	.558	4	High
3	All aspects of the financial position are shown.	4.82	.388	1	High
4	Contains clarifications and additional detailed information.	4.23	.673	5	High
5	Includes all economic transactions and events.	4.74	.491	2	High
Average		4.548		High	

Source: Prepared by the researcher based on the SPSS program.

The previous table shows the means and standard deviations for the “**Complete Accounting Information**” dimension. The means ranged between (4.23-4.82) with a high degree of importance, and the general mean for this dimension reached (4.548) with a high degree of importance. This indicates that the completeness of accounting information is an important characteristic of accounting information to be considered of high quality.

The highest mean for item (3), which states: “**All aspects of the financial position are shown**” (4.82), with a high degree of importance, and a standard deviation (.388). This indicates that the largest Palestinian industrial companies are very keen to show all the essential aspects of their financial position; showing these essential aspects reflects the completeness of the accounting information.

The lowest mean for item (4), which stated that it “**Contains clarifications and additional detailed information**” was (4.23), with a high degree of importance, and a standard deviation (.673). This indicates that the financial report of a large number of the largest Palestinian industrial companies includes clarifications and additional detailed and clear information about the accounting information, and therefore the quality of complete is apparent in the accounting information.

Efficiency of Internal Control

Table (18): Means and Standard Deviations of all Items for Efficiency of Internal Control Variable

#	Items	Mean	Std. Deviation	Rank	Importance
1	The Board of Directors adopts internal control standards independently and in line with the organization's policy.	1.47	.502	5	Available
2	Internal control standards contribute to the commitment of employees to perform their duties.	1.01	.180	15	Available
3	The Board of Directors holds accountable the competent authorities responsible for the implementation of internal control.	1.07	.254	11	Available
4	The Board of Directors selects controls that help mitigate risk to an acceptable level.	1.10	.305	9	Available
5	Overlapping tasks are separated and distributed under the responsibility of different people.	1.15	.357	8	Available
6	Evaluations related to the regulatory performance within the organization are conducted through independent bodies.	1.62	.487	2	Available
7	There is a clear organizational structure.	1.58	.496	3	Available
8	Risk management identifies and analyzes risks.	1.64	.484	1	Available
9	Evaluate the variables that materially affect the internal control system.	1.17	.378	7	Available
10	Use the information that has been accessed to support internal control.	1.02	.181	14	Available
11	Linking the goals and responsibilities within the organization to support internal control.	1.09	.289	10	Available
12	Clarify internal control methods to relevant third parties.	1.61	.490	4	Available
13	Continuous development of procedures for evaluating the components of internal control.	1.30	.459	6	Available
14	Identify deficiencies, develop corrective actions and inform senior management thereof.	1.03	.183	13	Available
15	Training, follow-up and monitoring of employees.	1.05	.209	12	Available
Average		1.260		Available	

Source: Prepared by the researcher based on the SPSS program.

The previous table shows the means and standard deviations for the “Efficiency of internal control” variable, where the means ranged between (1.01-1.64) and with an available degree of importance, such that the overall mean for this variable reached (1.260). This reflects the extent to which internal control in the largest Palestinian industrial companies is efficient.

The highest mean for the item (8), which states that “**Risk management identifies and analyzes risks**” was (1.64), with an available degree of importance, and a standard deviation (.484). This indicates that internal control in the largest Palestinian industrial companies has a high level of efficiency, as it works to identify and analyze all the risks to which the company may be exposed, and thus it has a high ability to manage its risks better.

The lowest mean for item (2), which states: “**Internal control standards contribute to the commitment of employees to perform their duties**” was (1.01), with an available degree of importance, and the standard deviation was (.180). This indicates that the largest Palestinian industrial companies have a high level of efficiency in their internal control, so their standards contribute to the commitment of their workers and employees to carry out all their tasks for the better.

4.4 Multicollinearity Test

This effect helps to inflate the value of the coefficient of determination R^2 , making it bigger than its actual value. It shows that there is a linear connection between two or more variables. As a result, the study model's calculation of the coefficient between the independent variables' values produced the following results:

Table (19): Correlation Level between Variables

Variables	Relevant	Reliable	Complete	Timely	Understandable	Verifiable	Accessible
Relevant	1						
Reliable	.534**	1					
Complete	.404**	.469**	1				
Timely	.410**	.424**	.522**	1			
Understandable	.506**	.528**	.600**	.522**	1		
Verifiable	.441**	.571**	.619**	.581**	.665**	1	
Accessible	.441**	.501**	.534**	.545**	.644**	.615**	1

(**) At the significance level (0.01).

Source: Prepared by the researcher based on the SPSS program.

The previous table shows the level of correlation between the independent variables in the study, the two variables (Verifiable and Understandable) had the highest correlation coefficient (0.665) at the significance level (0.01), which is less than (0.80), indicating the absence of the phenomenon of multiple linear associations between variables. The value of the correlation coefficient that exceeds (0.80) is an indication of the existence of the problem of high multiple linear associations to ensure that there were multiple linear correlations, the coefficient of variance inflation was calculated for all independent variables to support the previous finding. The results were as follows:

Table (20): Results of the Multiple Correlation Test between Independent Variables

Variables	VIF	Tolerance
Relevant	1.586	.630
Reliable	1.806	.554
Complete	1.915	.522
Timely	1.749	.572
Understandable	2.411	.415
Verifiable	2.498	.400

Accessible	2.077	.481
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Source: Prepared by the researcher based on the SPSS program.

The variance inflation factor values are shown in Table (14), and it was discovered that all of them were larger than 1 and less than 10. Additionally, there is no issue with multiple linear correlations between any of the study variables because the (Tolerance) value was different between the two numbers (0.1-1).

4.5 Hypotheses Test

The following table analyzes all of the study's hypotheses, and the following is an explanation of how that was done. Multiple regression analysis was used to test the study's hypotheses; the statistical significance is what determines whether the hypothesis is accepted or rejected.

Main Hypothesis Test (H1): There is a statistically significant impact of the quality of accounting information on the efficiency of internal control in large Palestinian industrial firms.

Table (21): Multiplier Regression to Hypotheses Test

Dependent variable	Model Summary		ANOVA			Coefficients				
	R	R ²	F	Df	Sig	Item	B	Std. Error	t	Sig
Efficiency of Internal Control	.715	.512	11.980	7	.000*	Relevant	.104	.150	.694	.004*
						Reliable	.058	.171	.342	.033*
						Complete	.142	.181	.783	.036*
						Timely	.215	.172	1.246	.016*
						Understandable	.398	.173	2.297	.024*

						Verifiable	.456	.148	3.087	.003*
						Accessible	.048	.187	.254	.000*

Source: Prepared by the researcher based on the SPSS program.

The results of the previous table indicate that the correlation coefficient ($R = .715$), indicates that there is between the independent variable (Quality of Accounting Information) and the (Efficiency of Internal Control) dependent variable, and the impact of the quality of accounting information dimensions on the efficiency of internal control, which is a statistically significant impact, the F-value was equal to (11.980), with a significance level of (.000), which is less than the significance level (0.05).

It was found that the value of the coefficient ($R^2 = .512$), indicates that (51.2%) of the variance in efficiency of internal control is explained by the difference in the quality of accounting information dimensions.

It is clear by looking at the previous table that the level of statistical significance for the dimensions of quality of accounting information combined is (.000), which is less than the level of statistical significance (0.05), this reflects that there is a positive impact of the quality of accounting information dimensions on the efficiency of internal control in largest Palestinian industrial firms. The quality of accounting information of companies helps the efficiency of internal control firms, the level of quality of accounting information present in the largest Palestinian industrial companies significantly leads to a higher efficiency of internal control, and thus there is higher relevance and reliability. Accordingly, the main hypothesis is accepted, which states that: **"There is a statistically significant impact of the quality of accounting information on the efficiency of internal control in large Palestinian industrial firms"**.

Simple Linear Regression

To test the sub-hypotheses of the first main hypothesis, a simple regression analysis test was used.

First Sub-Hypothesis Test (H_{1.1}): There is a significant impact of the relevant accounting information on the efficiency of internal control in large Palestinian industrial firms.

Table (22): Simple Regression to First Sub-Hypothesis Test

Constant	Model Summary		ANOVA			Coefficients				
	R	R ²	F	DF	Sig	Variable	Coefficient	Std. Error	T	Sig
Internal	.321	.103	9.885	1	.002*	Relevant	.489	.156	3.144	.002*

Source: Prepared by the researcher based on the SPSS program.

The statistical significance of the “**Relevant**” dimension was (0.002), which is less than the level of statistical significance (.050), and the t-value was (3.144). This indicates that the more relevant the accounting information for Palestinian industrial companies, the more this leads to achieving a higher level of efficiency in internal control, the relevant accounting information reflects positively on achieving a level of efficiency in internal control. From the foregoing, it is concluded that the first sub-hypothesis is accepted, which states: “*There is a significant impact of the relevant accounting information on the efficiency of internal control in large Palestinian industrial firms*”.

Second Sub-Hypothesis Test (H_{1.2}): There is a significant impact of reliable accounting information on the efficiency of internal control in large Industrial Palestinian firms.

Table (23): Simple Regression to Second Sub-Hypothesis Test

Constant	Model Summary		ANOVA			Coefficients				
	R	R ²	F	DF	Sig	Variable	Coefficient	Std. Error	T	Sig
Internal	.401	.161	16.481	1	.000*	Reliable	.653	.161	4.060	.000*

Source: Prepared by the researcher based on the SPSS program.

The statistical significance of the “**Reliable**” dimension was (0.000), which is less than the level of statistical significance (.050), and the t-value was (4.060). The reliability of the accounting information contained in the information systems of the largest Palestinian industrial companies helps in achieving the efficiency of internal control. Therefore, the higher the level of reliable accounting information, the greater the achievement of the efficiency of internal control. From the foregoing, it is concluded that the second sub-hypothesis is accepted, which states: *“There is a significant impact of reliable accounting information on the efficiency of internal control in large Industrial Palestinian firms”*.

Third Sub-Hypothesis Test (H_{1,3}): There is a significant impact of the complete accounting information on the efficiency of internal control in large Industrial Palestinian firms.

Table (24): Simple Regression to Third Sub-Hypothesis Test

Constant	Model Summary		ANOVA			Coefficients				
	R	R ²	F	DF	Sig	Variable	Coefficient	Std. Error	T	Sig
Internal	.526	.276	32.866	1	.000*	Complete	.879	.153	5.733	.000*

Source: Prepared by the researcher based on the SPSS program.

The statistical significance of the “**Complete**” dimension was (.000), which is less than the level of statistical significance (0.05), and the t-value was (5.733). This indicates that there is a positive impact of the complete accounting information contained in accounting information systems on the efficiency of internal control in Palestinian industrial companies,

such that the level of complete accounting information greatly helps in achieving a level of efficiency in internal control. From the foregoing, it is concluded that the third sub-hypothesis is accepted, which states: *“There is a significant impact of the complete accounting information on the efficiency of internal control in large Industrial Palestinian firms”*.

Fourth Sub-Hypothesis Test (H_{1.4}): There is a significant impact of timely accounting information on the efficiency of internal control in large Palestinian industrial firms.

Table (25): Simple Regression to Fourth Sub-Hypothesis Test

Constant	Model Summary		ANOVA			Coefficients				
	R	R ²	F	DF	Sig	Variable	Coefficient	Std. Error	T	Sig
Internal	.512	.262	30.563	1	.000*	Timely	.854	.155	5.528	.000*

Source: Prepared by the researcher based on the SPSS program.

The statistical significance of the “**Timely**” dimension was (.000), which is less than the level of statistical significance (.050), and the t-value was (5.528). This indicates that the timely accounting information for Palestinian industrial companies positively affects the efficiency of internal control, the more timely the accounting information of companies is, the more this leads to raising the level of efficiency of internal control. From the foregoing, it is concluded that the fourth sub-hypothesis is accepted, which states: *“There is a significant impact of timely accounting information on the efficiency of internal control in large Palestinian industrial firms”*.

Fifth Sub-Hypothesis Test (H_{1.5}): There is a significant impact of understandable accounting information on the efficiency of internal control in large Palestinian industrial firms.

Table (26): Simple Regression to Fifth Sub-Hypothesis Test

Constant	Model Summary		ANOVA			Coefficients				
	R	R ²	F	DF	Sig	Variable	Coefficient	Std. Error	t	Sig
Internal	.615	.378	52.262	1	.000*	Understandable	.877	.121	7.229	.000*

Source: Prepared by the researcher based on the SPSS program.

The statistical significance of the “**Understandable**” dimension was (.000), which is less than the level of statistical significance (.05), and the t-value was (7.229). This indicates that understanding accounting information positively affects the efficiency of internal control in the largest Palestinian industrial companies, the higher the level of understanding accounting information in companies, the higher the chance of achieving efficiency in their internal control. From the foregoing, it is concluded that the fifth sub-hypothesis is accepted, which states: “*There is a significant impact of understandable accounting information on the efficiency of internal control in large Palestinian industrial firms*”.

Sixth Sub-Hypothesis Test (H_{1.6}): There is a significant impact of verifiable accounting information on the efficiency of internal control in large Palestinian industrial firms.

Table (27): Simple Regression to Sixth Sub-Hypothesis Test

Constant	Model Summary		ANOVA			Coefficients				
	R	R ²	F	DF	Sig	Variable	Coefficient	Std. Error	t	Sig
Internal	.661	.436	66.558	1	.000*	Verifiable	.790	.097	8.158	.000*

Source: Prepared by the researcher based on the SPSS program.

The statistical significance of the “**Verifiable**” dimension was (.000), which is less than the level of statistical significance (.050), and the t-value was (8.158). This indicates that accounting information that can be verifiable has a positive and significant impact on the efficiency of internal control. The more accounting information is characterized by verifiable,

the more this leads to achieving efficiency in internal control. From the foregoing, it is concluded that the sixth sub-hypothesis is accepted, which states: *“There is a significant impact of verifiable accounting information on the efficiency of internal control in large Palestinian industrial firms”*.

Seventh Sub-Hypothesis Test (H_{1,7}): There is a significant impact of the Accessible accounting information on the efficiency of internal control in large Industrial Palestinian firms.

Table (28): Simple Regression to Seventh Sub-Hypothesis Test

Constant	Model Summary		ANOVA			Coefficients				
	R	R ²	F	DF	Sig	Variable	Coefficient	Std. Error	T	Sig
Internal	.510	.260	30.201	1	.000*	Accessible	.847	.154	5.496	.000*

Source: Prepared by the researcher based on the SPSS program.

The statistical significance of the **“Accessible”** dimension was (.000), which is less than the level of statistical significance (0.05), and the t-value was (5.496). This indicates that accessible accounting information has a positive impact on the efficiency of internal control in the largest Palestinian industrial companies, the more accessible the accounting information is, the more this leads to an increase in the level of efficiency of internal control, it is concluded that the seventh sub-hypothesis is accepted, which states: *“There is a significant impact of the Accessible accounting information on the efficiency of internal control in large Industrial Palestinian firms”*.

4.5.1 Simple Linear Regression Summary:

Table (29): Simple Linear Regression Summary of all Sub-Hypotheses

Hypotheses	Constant	Coefficient	R ²	Decision
(H _{1.1}): There is a significant impact of the relevant accounting information on the efficiency of internal control in large Palestinian industrial firms.	internal control	.489	.103	Accepted
(H _{1.2}): There is a significant impact of reliable accounting information on the efficiency of internal control in large Industrial Palestinian firms.	internal control	.653	.161	Accepted
(H _{1.3}): There is a significant impact of the complete accounting information on the efficiency of internal control in large Industrial Palestinian firms.	internal control	.879	.276	Accepted
(H _{1.4}): There is a significant impact of timely accounting information on the efficiency of internal control in large Palestinian industrial firms.	internal control	.854	.262	Accepted
(H _{1.5}): There is a significant impact of understandable accounting information on the efficiency of internal control in large Palestinian industrial firms.	internal control	.877	.378	Accepted
(H _{1.6}): There is a significant impact of verifiable accounting information on the efficiency of internal control in large Palestinian industrial firms.	internal control	.790	.436	Accepted
(H _{1.7}): There is a significant impact of the Accessible accounting information on the efficiency of internal control in large Industrial Palestinian firms.	internal control	.847	.260	Accepted

The previous table shows a summary of the testing of all sub-hypotheses related to the study. It was found that there was a positive impact for all sub-hypotheses on the constant variable, and the level of effect was positive, and therefore all existing alternative hypotheses were accepted.

Chapter Five

Discussions and Future Research

5.1 Introduction

The last chapter of the study included a presentation of the most important results that were reached through discussing the study hypotheses and developing a set of recommendations that serve the work of companies for the better while explaining their theoretical and practical importance.

5.2 Conclusion and Discussion

Main Hypothesis Discussion (H1): There is a statistically significant impact of the quality of accounting information on the efficiency of internal control in large Palestinian industrial firms.

By reviewing the analysis results for this hypothesis, and according to the multiple regression analysis test, it was found that there is a positive impact of the quality of accounting information on the efficiency of internal control in the largest Palestinian industrial companies, the accounting information that the company possesses if it has a level of quality this will reflect positively on achieving efficiency in internal control, and therefore the quality of accounting information is considered an important element in Palestinian industrial companies, and the largest Palestinian industrial companies have a high level of efficiency in their internal control, so their standards contribute to the commitment of their workers and employees to carry out all their tasks for the better. This result is consistent with the results of a study by Alrabei (2021), which was concerned with revealing the impact of accounting

information systems on improving the efficiency of internal control in Jordanian commercial banks. Using the independent variable (relevant, reliable, timely, understandable, complete, and verifiable) and its impact on the dependent variable (internal control), the researcher found that all independent variables have a positive impact on increasing the efficiency of internal control.

First Sub-Hypothesis Discussion (H1.1): There is a significant impact of the relevant accounting information on the efficiency of internal control in large Palestinian industrial firms.

It is clear by reviewing the results of testing this hypothesis that there is a positive effect of relevance on the efficiency of internal control in large industrial companies. The level of relevance of the firm's accounting information allows for achieving a level of efficiency in the company's internal control, and the relevant accounting information greatly helps confirm or deny any expectations by the company's management. Relevant information contributes greatly to confirming or denying any expectations regarding the business. This result is consistent with a study by Ibn Salman and Abdo Ali (2023). The study used the variables relevant, reliable, correct information, and error-free as independent variables and showed their impact on the efficiency of internal control. Here, the researchers found that all independent variables had a positive impact on raising the efficiency of internal control.

Second Sub-Hypothesis Discussion (H1.2): There is a significant impact of reliable accounting information on the efficiency of internal control in large industrial Palestinian firms.

It is clear by reviewing the results of this hypothesis that there is a positive impact of reliable accounting information on the efficiency of internal control in the largest Palestinian industrial companies, such that the more reliable the company's accounting information is, the more this leads to achieving a higher level of efficiency in the company's internal control work. This will help in verifying the level and validity of their information, and reliable accounting information helps in controlling the information, and thus there is an opportunity to avoid any errors or problems in it. This result is consistent with a study by Salem & Ahmad (2013), which showed that there is a relationship between the reliability and efficiency of planning and control in Sudanese financial institutions.

Third Sub-Hypothesis Discussion (H1.3): There is a significant impact of the complete accounting information on the efficiency of internal control in large industrial Palestinian firms.

The results of the previous analysis show that there is a positive impact of complete accounting information on the efficiency of internal control, such that the level of complete accounting information presented by the larger Palestinian industrial companies leads to achieving a level of efficiency for internal control in industrial companies. The company is keen to practice advanced technological techniques and methods by disclosing its accounting information electronically through the company's website, and thus the accounting information is accessible. This result is consistent with a study by Al-Shanti (2013), which showed that there is an impact of completeness in accounting information systems on improving the effectiveness and efficiency of internal audits in Jordanian industrial sector companies.

Fourth Sub-Hypothesis Discussion (H1.4): There is a significant impact of timely accounting information on the efficiency of internal control in large Palestinian industrial firms.

It is clear from the previous results of testing this hypothesis that there is a positive impact of timely accounting information on the efficiency of internal control in the larger Palestinian industrial companies, such that the more the company's accounting information is published the timely, the more this is reflected positively on internal control, the company's accounting information and data are prepared at each end of its accounting period, and thus the company maintains the publication of information on time, and timely accounting information greatly helps the largest Palestinian industrial companies to provide all the needs related to the activities and work of the internal control department. This result is consistent with a study by Moneer et al. (2023). It's been found that the accounting information system (Timely) with its components and characteristics has an impact on the quality of internal control within the institution in Algeria.

Fifth Sub-Hypothesis Test (H1.5): There is a significant impact of understandable accounting information on the efficiency of internal control in large Palestinian industrial firms.

By reviewing the previous results and testing this hypothesis, it has been shown that there is a positive impact of understanding accounting information on the efficiency of internal control in the larger Palestinian industrial companies. The largest Palestinian industrial companies are keen to make the company's accounting information easy to understand by developing an explanatory disclosure for many items and instructions. This

result is consistent with a study by Ali (2021). demonstrated that understanding has an impact on achieving internal control.

Sixth Sub-Hypothesis Discussion (H1.6): There is a significant impact of verifiable accounting information on the efficiency of internal control in large Palestinian industrial firms.

By reviewing the results of the hypothesis testing analysis in the previous chapter, it became clear that there is a positive impact of verifiable accounting information on the efficiency of internal control. The more verifiable the accounting information is for the larger Palestinian industrial companies, the greater the opportunity to achieve internal control efficiency; the information is characterised by being higher verifiable, and the company's accounting information is proven to be verifiable through the administrative report issued by the company being highly effective. This result is consistent with a study (Qamiha et al., 2022). Shown the role of the accounting information system in achieving the effectiveness of internal control in the institution and their impact on verifiability on the internal control variable.

Seventh Sub-Hypothesis Discussion (H1.7): There is a significant impact of accessible accounting information on the efficiency of internal control in large industrial Palestinian firms.

There is a positive impact of the accessibility of accounting information on the efficiency of internal control in major Palestinian industrial companies, such that the accounting information that interested persons can access, whether inside or outside the company, is reflected positively in achieving a level of quality in its accounting information and thus

increasing the level of efficiency of internal control. The financial reports of a large number of the largest Palestinian industrial companies include clarifications and additional detailed and clear information about the accounting information, and therefore the quality of the accounting information is apparent. This result is consistent with a study by Hamida and Dalaljh (2021) that showed the impact of the application of an accessible accounting information system on improving the effectiveness and efficiency of internal auditing.

5.3 Implication

5.3.1 Theoretical Implication

It is clear from the results of the study that its theoretical implication is clear in terms of assessing the level of quality of accounting information, studying the factors that increase the level of efficiency of internal control in the company better, and evaluating the level of quality of accounting information for the company by studying its characteristics. Therefore, this study made a theoretical implication by proposing several matters that would increase and develop the level of work of Palestinian industrial companies in a better way. In addition, this study is considered one of the few studies that focused on the issue of the quality of accounting information in the larger Palestinian industrial companies, with clarification and design of the methodology. Comprehensive, especially at the level of companies whose accounting information is characterised by high quality.

5.3.2 Practical Implication

The study focused on the level of efficiency of internal control by identifying the impact of the quality of accounting information, which plays an important role in enhancing and achieving the credibility of the company's work. The results of the study showed that the

quality of accounting information has an impact on the efficiency of internal control in the larger Palestinian industrial companies, as the characteristics of the quality of accounting information are considered an important basis for achieving efficiency in internal control. Therefore, the practical implication of this study will be its focus primarily on the work of industrial companies. The more accounting information is characterised as relevant, reliable, complete, timely, understandable, verifiable, and accessible, the more this leads to achieving the efficiency of internal control while presenting proposals that serve the work of companies for the better and providing solutions that contribute to achieving quality in accounting information.

5.4 Limitations and Future Research

This study includes many determinants and restrictions, which give directions for future research. The researcher conducted this study within cross-sectional studies related to adopting the quality of accounting information at a higher level. Future studies can be used for other studies related to the quality of accounting information and the efficiency of internal control. It was found that there was difficulty in accessing a larger sample than the current one for the study.

In addition to the above, this research uses a non-probability sampling method, which does not make its conclusions generalizable. The researcher attempted to study and analyse the quality level of accounting information and its impact on the efficiency of internal control, which required more time to work on collecting the sample from the larger Palestinian industrial companies, resulting in a convenience sample test.

Therefore, companies are advised

1. Focus more on the quality of accounting information and note that when accounting information becomes of higher quality, it allows to ensure higher efficiency in internal control.
2. Disseminating information, which increases the quality of accounting information and thus raises the efficiency of internal control.

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Appendices

Arab American
University
Faculty of Graduate
Studies



Master of Accounting
and auditing

Questionnaire Form

Gentlemen Distinguished
Greetings and after.....

The researcher prepares a master's thesis tagged with: The Impact of Quality of Accounting Information on the Efficiency of Internal Control: A Guide from Large Industrial Companies, For the purpose of completing the requirements for obtaining a master's degree in accounting and auditing from the Faculty of Graduate Studies at Arab American University. By virtue of your experience and knowledge of the subject of the thesis, Please collaborate in answering all components of the questionnaire objectively, By pointing a sign (x) in the appropriate place. Stressing that all your data will be dealt with complete confidentiality and will only be used for scientific research purposes only, and the results of the research will be provided to you if you wish.

Sincerely thanks in advance for your cooperation

General Guidelines:

- 1.In case of any inquiries, do not hesitate to contact the researcher on the 0599666135 mobile number or through the following e-mail mohammad79.massad@gmail.com.**
- 2.Please answer all questions, knowing that your answer will be treated confidentially with my full responsibility for that.**
- 3.Leaving part of the questions blank makes the questionnaire unanalyzable, so I hope you will help me complete my thesis.**

Researcher

Mohammad Mahmoud Mohammad Massad

Supervisor

Prof. Dr. Zahran Daraghmeh

Year: 2023/2024

Section I: Demographic data related to the interviewee and the company, please put an (X) in the appropriate place

1- Gender

- A- Male
- B-Female

2-Qualification

- A-Diploma and below
- B- Bachelor
- C-Master
- D-PhD

3-Job Description

- A - Accountant
- B. Financial Manager
- c- Executive Director

4-Number of years of experience

- A - less than 5 years
- B - From 5 years to less than 10 years
- c- From 10 years to less than 15 years
- D - 15 years and over

5- The governorate in which the company operates

- A - Jenin
- B - Tulkarm
- C - Nablus
- D - Ramallah

6- Does your company have an internal audit or internal control unit?

- A - Yes
- B - No

Section Two: To what extent do you agree with the quality of accounting information in relation to the company you work for ?

(1) To what extent do you agree that the accounting information included in the Company's report is relevant for each dimension below:

#	Statement	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
R1	Help predict the future.					
R2	Meet the needs of users.					
R3	Helps to evaluate previous events.					
R4	Help to assess potential risks.					
R5	Help confirm or deny (correct) your expectations.					

(2) To what extent do you agree that the accounting information included in the Company's report is reliable for each dimension below?

#	Statement	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
B1	They are relied upon in making strategic decisions.					
B2	Management relies on them in the internal control process.					
B3	Error-free.					
B4	Management helps to plan well for the company.					
B5	Help to validate information.					

(3) To what extent do you agree that the accounting information included in the Company's report is timely-timed for each dimension below:

#	Statement	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
T1	It is prepared at the end of the accounting period of the institution.					
T2	Reach stakeholders in a timely manner.					
T3	Helps in timely risk assessment.					
T4	Help to change the attitude of the decision maker.					
T5	Available when needed for internal control activities.					

(4) To what extent do you agree that the accounting information included in the Company's report is understandable for each dimension below:

#	Statement	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
U1	Easy to display to improve understanding.					
U2	The language used is clear.					
U3	They are characterized by a high degree of clarity.					
U4	Clarifications (explanatory disclosure) are placed.					
U5	They are displayed far from complexity and difficulty.					

(5) To what extent do you agree that the accounting information included in the Company's report is verifiable for each dimension below:

#	Statement	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
V1	There is an administrative report confirming it.					
V2	The existence of an integrated accounting system.					
V3	Financial statements are audited by an external auditor.					
V4	There is a confirmation disclosure of the validity of the total figures.					
V5	Supported by sufficient evidence and documents.					

(6) To what extent do you agree that the accounting information included in the Company's report is accessible to each dimension below:

#	Statement	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
A1	It is disclosed on paper.					
A2	It is disclosed electronically on the company's website.					
A3	Available to stakeholders in a timely manner and upon request.					
A4	Stakeholders will be provided with a copy via e-mail.					
A5	It is stored with a central system that allows access and retrieval.					

(8) To what extent do you agree that the accounting information included in the Company's report is complete about each dimension below:

#	Statement	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
C1	Sufficient for the needs of users.					
C2	There is sufficient disclosure.					
C3	All aspects of the financial position are shown.					
C4	Contains clarifications and additional detailed information.					
C5	Includes all economic transactions and events.					

Section Three: To what extent do you agree with the availability of each of the regulatory elements in your company?

#	Item	Unavailable	Available
1	The Board of Directors adopts internal control standards independently and in line with the organization's policy.		
2	Internal control standards contribute to the commitment of employees to perform their duties.		
3	The Board of Directors holds accountable the competent authorities responsible for the implementation of internal control.		
4	The Board of Directors selects controls that help mitigate risk to an acceptable level.		
5	Overlapping tasks are separated and distributed under the responsibility of different people.		
6	Evaluations related to the regulatory performance within the organization are conducted through independent bodies.		
7	There is a clear organizational structure.		

8	Risk management identifies and analyzes risks.		
9	Evaluate the variables that materially affect the internal control system.		
10	Use the information that has been accessed to support internal control.		
11	Linking the goals and responsibilities within the organization to support internal control.		
12	Clarify internal control methods to relevant third parties.		
13	Continuous development of procedures for evaluating the components of internal control.		
14	Identify deficiencies, develop corrective actions and inform senior management thereof.		
15	Training, follow-up and monitoring of employees.		

Thank you for your cooperation
Researcher

ماجستير المحاسبة
والتدقيق



الجامعة العربية الامريكية
كلية الدراسات العليا

استمارة استبيان

السادة
الافاضل

تحية وبعد،،،،،

يقوم الباحث بإعداد رسالة ماجستير موسومة بـ: **تأثير جودة المعلومات المحاسبية على كفاءة الرقابة الداخلية: دليل من الشركات الصناعية كبيرة الحجم**، وذلك استكمالاً لمتطلبات الحصول على درجة الماجستير في تخصص المحاسبة والتدقيق من كلية الدراسات العليا بالجامعة العربية الأمريكية. ويحكم ما تتمتعون به من خبره ودراية بموضوع الرسالة، يرجى تعاونكم في الإجابة على جميع فقرات الاستبانة بموضوعيه، من خلال وضع إشارة (x) في المكان المناسب لذلك. مؤكداً على أن كل ما تدلون به من بيانات، سوف يتم التعامل بها بسريته تامه ولن تستخدم الا لأغراض البحث العلمي فقط، وسيتم تزويدكم بنتائج البحث حال رغبتكم بذلك.

مع خالص الشكر مسبقاً لتعاونكم

إرشادات عامة:

1. في حال وجود أي استفسار لا تتردد بالتواصل مع الباحث على رقم جوال 0599666135 أو من خلال البريد الإلكتروني التالي mohammad79.massad@gmail.com.
2. يرجى من حضرتكم الإجابة عن جميع الأسئلة مع العلم بان اجابتم ستعامل بسرية تامة مع كامل مسؤوليتي عن ذلك.
3. ترك جزء من الأسئلة فارغة يجعل الاستبانة غير قابلة للتحليل، لذلك أمني بكم كبير بمساعدتكم في إتمام رسالتي.

المشرف

الأستاذ الدكتور زهران دراغمة

الباحث

محمد محمود محمد مساد

العام: 2024/2023

القسم الأول: البيانات الديموغرافية والمتعلقة بالمستجوب والشركة، يرجى وضع علامة (X) في المكان المناسب.

1 - النوع الاجتماعي

أ - ذكر

ب - انثى

2 - المؤهل العلمي

أ - دبلوم فما دون

ب - بكالوريوس

ج - ماجستير

د - دكتوراه

3 - الوصف الوظيفي

أ - محاسب

ب - مدير مالي

ج - مدير تنفيذي

4 - عدد سنوات الخبرة

أ - أقل من 5 سنوات

ب - من 5 سنوات الى اقل من 10 سنوات

ج - من 10 سنوات الى اقل من 15 سنة

د - 15 سنة فأكثر

5 - المحافظة التي تعمل بها الشركة

أ - جنين

ب - طولكرم

ج - نابلس

د - رام الله

6 - هل يوجد بشركتكم وحدة تدقيق داخلي او رقابة داخلية

أ - نعم

ب - لا

القسم الثاني: ما هو مدى موافقتك على اتسام المعلومات المحاسبية بالجودة فيما يتعلق بالشركة التي تعمل بها من حيث.

(1) ما هو مدى موافقتك على أن المعلومات المحاسبية المدرجة بتقرير الشركة تتصف بالملائمة لكل بعد ادناه:

#	البيان	موافق بشدة	موافق	محايد	غير موافق	غير موافق بشدة
R1	تساعد على التنبؤ بالمستقبل.					
R2	تلي احتياجات المستخدمين.					
R3	تساعد على تقييم الاحداث السابقة.					
R4	تساعد على تقييم المخاطر المحتملة.					
R5	تساعد في تأكيد او نفي (تصحيح) توقعاتكم.					

(2) ما هو مدى موافقتك على أن المعلومات المحاسبية المدرجة بتقرير الشركة تتصف بالموثوقية لكل بعد ادناه:

#	البيان	موافق بشدة	موافق	محايد	غير موافق	غير موافق بشدة
B1	يتم الاعتماد عليها في اتخاذ القرارات الاستراتيجية.					
B2	تعتمد عليها الإدارة في عملية الرقابة الداخلية.					
B3	خالية من الاخطاء.					
B4	تساعد الإدارة على التخطيط الجيد للشركة.					
B5	تساعد على التحقق من صحة المعلومات.					

(3) ما هو مدى موافقتك على أن المعلومات المحاسبية المدرجة بتقرير الشركة تتصف بالتوقيت لكل بعد ادناه:

#	البيان	موافق بشدة	موافق	محايد	غير موافق	غير موافق بشدة
T1	يتم اعدادها نهاية الفترة المحاسبية الخاصة بالمؤسسة.					
T2	تصل الى اصحاب العلاقة في الوقت المناسب.					
T3	تساعد في تقييم المخاطر بالوقت المناسب.					
T4	تساعد على تغيير موقف متخذ القرار.					
T5	تتوفر عند الحاجة إليها لأنشطة الرقابة الداخلية.					

(4) ما هو مدى موافقتك على أن المعلومات المحاسبية المدرجة بتقرير الشركة تتصف بالقابلية للفهم لكل بعد ادناه:

#	البيان	موافق بشدة	موافق	محايد	غير موافق	غير موافق بشدة
U1	سهولة عرضها لتحسين فهمها.					
U2	اللغة المستخدمة واضحة.					
U3	تتميز بدرجة عالية من الوضوح.					
U4	يتم وضع توضيحات (افصاح توضيحي).					
U5	يتم عرضها بعيدا عن التعقيد والصعوبة.					

(5) ما هو مدى موافقتك على أن المعلومات المحاسبية المدرجة بتقرير الشركة تتصف بالقابلية للتحقق لكل بعد ادناه:

#	البيان	موافق بشدة	موافق	محايد	غير موافق	غير موافق بشدة
V1	يوجد تقرير اداري يؤكدها.					
V2	وجود نظام محاسبي متكامل.					
V3	يتم تدقيق البيانات المالية من قبل مدقق خارجي.					
V4	يوجد افصاح تأكيدي لصحة الأرقام الاجمالية.					
V5	مدعمة بالأدلة والمستندات الكافية.					

(6) ما هو مدى موافقتك على أن المعلومات المحاسبية المدرجة بتقرير الشركة تتصف بإمكانية الوصول لكل بعد ادناه:

#	البيان	موافق بشدة	موافق	محايد	غير موافق	غير موافق بشدة
A1	يتم الإفصاح عنها ورقياً.					
A2	يتم الإفصاح عنها الكترونياً على موقع الشركة.					
A3	متاحه لأصحاب العلاقة في الوقت المناسب وعند الطلب.					
A4	يتم تزويد اصحاب العلاقة بنسخة عبر البريد الإلكتروني.					
A5	يتم تخزينها بنظام مركزي يتيح الوصول والاسترجاع.					

(7) ما هو مدى موافقتك على أن المعلومات المحاسبية المدرجة بتقرير الشركة تتصف بالاكتمال حول كل بعد ادناه:

#	البيان	موافق بشدة	موافق	محايد	غير موافق	غير موافق بشدة
C1	كافية لاحتياجات المستخدمين.					
C2	يوجد افصاح كافي.					
C3	تظهر كافة النواحي الجوهرية للمركز المالي.					
C4	تحتوي على ايضاحات ومعلومات اضافيه تفصيليه.					
C5	تشمل جميع المعاملات والأحداث الاقتصادية.					

القسم الثالث: ما هو مدى موافقتك على توفر كل مقوم من المقومات الرقابية في شركتكم.

#	البند	متوفر	غير متوفر
1	مجلس الإدارة يعتمد معايير للرقابة الداخلية بشكل مستقل وبما يتناسب مع سياسة المؤسسة.		
2	تساهم معايير الرقابة الداخلية على التزام العاملين بتأدية مهامهم.		
3	مجلس الإدارة يقوم بمساءلة الجهات المختصة المسؤولة عن تطبيق الرقابة الداخلية.		
4	مجلس الإدارة يقوم باختيار الضوابط التي تساعد في تخفيف المخاطرة الى مستوى مقبول.		
5	يتم فصل المهام المتداخلة وتوزيعها ضمن مسؤوليه اشخاص مختلفين.		
6	يتم اجراء تقييمات لها علاقة بالأداء الرقابي داخل المؤسسة من خلال جهات مستقلة.		
7	يوجد هيكل تنظيمي واضح.		
8	اداره المخاطر تقوم بتحديد وتحليل المخاطر.		
9	تقييم المتغيرات التي تؤثر بشكل جوهري على نظام الرقابة الداخلية.		
10	الاستعانة بالمعلومات التي تم الوصل اليها في دعم الرقابة الداخلية.		
11	ربط الاهداف والمسؤوليات داخل المؤسسة لدعم الرقابة الداخلية.		
12	توضيح اساليب الرقابة الداخلية للجهات الخارجية ذات الصلة.		
13	التطوير المستمر لإجراءات تقييم مكونات الرقابة الداخلية.		
14	تحديد اوجه القصور ووضع الاجراءات التصحيحية وابلاغ الإدارة العليا بذلك.		
15	تدريب الموظفين ومتابعتهم ومراقبه أدائهم.		

الباحث

شاكرًا لكم حسن تعاونكم

Subject: Questionnaire Arbitrators

#	Name of the Arbitrator	Degree	Rank	University	Mobile number	E-mail
1	Fathallah Ghanem	PhD	full professor	Al-Quds Open University	0599313131	fathallah.ghanem@aaup.edu
2	Muhammad Abu Sharba	PhD	Associate Professor	Arab American University	0599935571	mohammed.abusharbeh@aaup.edu
3	Othman Sawafta	PhD	Associate Professor	Palestine Technical University Kadoorie	0595346578	o.sawafta@ptuk.edu.ps
4	Muhammad Talalwa	PhD	Associate Professor	Al-Quds Open University	0592368458	mtalalwa@qou.edu
5	Shaher Obaid	PhD	Associate Professor	Al-Quds Open University	0599252615	sobaid@qou.edu
6	Raed Erekat	PhD	Assistant Professor	Arab American University	0595386355	raed.iriqat@aaup.edu
7	Mohammed Saleh	PhD	Assistant Professor	Palestine Technical University Kadoorie	0594656244	Mohammed.W.saleh@ptuk.edu.ps

Oral interviews

The engineers of the industrial sector in the directorates of (Jenin, Tulkarem, Nablus, Ramallah) were asked about the number of large-sized industrial companies in each of the mentioned cities, and the answers were according to the following table:

#	Engineer Name	Directorate	Functional capacity	Mobile Number	Date of the oral interview	Answered the number of industrial companies by city belonging to the Directorate
1	Osama Alomari	Jenin	Industrial Sector Engineer	0599313181	2023/11/23	10
2	Adnan Haniyeh	Nablus	Industrial Sector Engineer	0598521817	2023/11/20	16
3	Riad Kabaj	Tulkarem	Industrial Sector Engineer	0599679099	2023/11/16	9
4	Hisham Khafash	Ramallah	Industrial Sector Engineer	0599886875	2023/11/23	19

They were relied upon in the size of the population for study.

الملخص

تناولت الدراسة تأثير جودة المعلومات المحاسبية على كفاءة الرقابة الداخلية في الشركات الصناعية الفلسطينية كبيرة الحجم من خلال دراسة تأثير خصائص جودة المعلومات المحاسبية (الملاءمة، الموثوقية، الاكتمال، التوقيت، القابلية للفهم ، إمكانية التحقق، وإمكانية الوصول) على كفاءة الرقابة الداخلية في الشركات الصناعية الفلسطينية كبيرة الحجم ، وتكون مجتمع الدراسة 54 شركة صناعية كبيرة الحجم فيما كانت عينة الدراسة 48 شركة صناعية كبيرة الحجم موزعة على مدن (رام الله ، نابلس ، جنين ، طولكرم) ، كما تم استخدام الاستبيان كأداة بحثية في جمع البيانات وعليه تم توزيع 139 استبيان على عينة الدراسة وتم استخراج منها 88 استبياناً تم تحليلها إحصائياً بواسطة برنامج SPSS نسخة 25 لاستخراج الاستنتاجات ، حيث توصلت الدراسة الى وجود علاقة إيجابية ذات دلالة إحصائية بين تأثير جودة المعلومات المحاسبية على كفاءة الرقابة الداخلية في الشركات الصناعية الفلسطينية كبيرة الحجم فيما اوصت الدراسة الى :

- 1- التركيز أكثر على جودة المعلومات المحاسبية وملاحظة أنه عندما تصبح المعلومات المحاسبية ذات جودة أعلى، فإنها تسمح بضمان تحقيق أعلى للكفاءة في الرقابة الداخلية.
- 2- نشر المعلومات مما يزيد من جودة المعلومات المحاسبية وبالتالي يرفع من كفاءة الرقابة الداخلية.

الكلمات المفتاحية: جودة المعلومات المحاسبية، الرقابة الداخلية، الشركات الكبيرة الحجم في فلسطين.