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Original Article

Characteristics of the Application of Cloud Accounting Models and Their Impact on Enhancing the Quality of Financial Statements and the Extent of Their Reflection on the Companies' Tendency to Adopt Them in Iraq

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Abstract

Background: Traditional financial accounting methods and patterns cannot keep up with the great challenges produced by technology in accounting, so cloud accounting (CA) is the modern technological trend for future accountants. This study shows the most important characteristics of (CA) technology applications and how they improve financial statements by providing companies with a useful view of the most important models to consider when switching to (CA) applications in Iraq. The study targets academic accountants and auditors, and 52 academics were randomly selected. SPSS and a bespoke questionnaire were utilized.

Method: We used multiple linear regression to analyze cloud accounting model application characteristics and financial statement quality.

Results: (CA) allows firms to process many complicated activities through an integrated system, reducing financial effort and improving performance, cost, and strategic decision-making. However, it has several issues and risks that could compromise financial report quality and reliability.

Conclusion: Sample size constraints and the necessity to explore additional aspects that improve financial statements are acknowledged in the study. More research is needed to understand Iraq's low (CA) adoption and the need to encourage enterprises to use them and trust the Internet. The study sheds light on (CA) as an alternative to financial accounting methods.

Contribution: Given the fierce rivalry in local and worldwide marketplaces, this study highlights an important subject for companies. The paper explains how (CA) methods improve financial data quality in Iraqi enterprises.

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1. Introduction

Hence, the idea of this study came to discuss the characteristics of (CA) applications represented by (technology acceptance and trust) and their impact on the quality of the financial statements and to show the extent of their reflection on the companies' tendency to adopt them in Iraq. In view of the importance of (CA) and the consequent failure of its applications, it has become necessary to pay attention to the reliability of the outputs produced by (CA), which contribute to enhancing the quality of those lists. There is no doubt that the continuous and significant changes the current business environment is witnessing as a result of the development in information technology has clearly

affected the nature of the work of various establishments and brought new challenges and effects on various professions, including the accounting profession. Thus, (CA) is the modern technological trend for future generations of accountants**.**

In this regard, the strategy of applying (CA) models is necessary for companies to move to the cloud by balancing the expected benefits of adopting this strategy and the risks that they may be exposed to without this strategy.

The importance of the study is due to the fact that it deals with a subject of great importance to companies in light of the intense competition in the local and international markets, as the study seeks to demonstrate and clarify the characteristics of applying (CA) models in companies and their impact on enhancing the quality of financial statements.

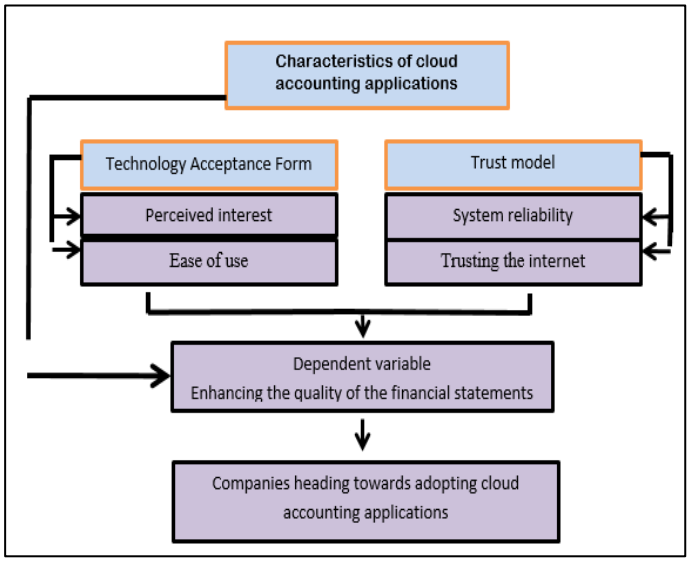
Given that the traditional methods and patterns of financial accounting systems are no longer able to keep up with the tremendous changes brought about by technology, especially in the field of accounting and the emergence of the so-called accounting cloud, it has become necessary to turn to modern technologies, especially in the field of financial accounting and benefit from its applications. From this standpoint, the study tries to answer to the following questions:

- What is the impact of cloud accounting applications in enhancing the quality of financial statements?
- What is the effect of system reliability characteristics of cloud accounting applications in enhancing the quality of financial statements (QFS)?
- What is the extent of the impact of the characteristics of trust in the Internet for (CA) applications in enhancing (QFS)?
- What is the effect of perceived benefit characteristics of (CA) applications in enhancing (QFS)?
- What is the impact of ease of use characteristics of (CA) applications in enhancing (QFS)?
- As it is known, the companies' reliance on the characteristics of (CA) technologies helps in enhancing the reliability of the financial accounting outputs. Based on the research problem and in order to achieve the goals sought by this study, the researcher tests the following hypotheses:
- The characteristics of applying (CA) models contribute to enhancing (QFS).
- (CA) applications contribute to enhancing (QFS).
- The system reliability characteristics of (CA) applications contribute to enhancing (QFS).
- Confidence features in the Internet for (CA) applications contribute to enhancing (QFS).
- The perceived benefit characteristics of (CA) applications contribute to enhancing (QFS).
- Ease of use features of (CA) applications contribute to enhancing (QFS).

This study aims to demonstrate the most important characteristics of (CA) technology applications and their impact on enhancing (QFS) by providing a useful view for companies on the most important models included in (CA) applications that must be taken into account when switching to (CA) applications in Iraq.

To achieve the objectives of the study and its hypotheses, the deductive approach was relied upon in order to study and devise the most important studies that dealt with the subject, which included accounting thought, and the inductive approach that relies on logical thinking to try to link the intellectual aspects of (CA) models and their impact on enhancing (QFS). The study also relied on the method. Descriptive interpretation and analysis of the results of the field study to test the hypotheses of the study. The study variables can be represented by six variables, five of which are independent with its dimensions (CA applications, reliability of the system, trust in the Internet, perceived interest, ease of use), and (QFS), which was resolved as an approved variable.

Fig. 1: Study Model



Source: prepared by the researcher

To achieve the objectives of the study and test the hypotheses, the researcher divided the current study into two parts:

The first section: deals with the most important previous studies that dealt with this topic, with an explanation of the general framework of (CA), its application strategy, presentation of its models, and the most important advantages and risks arising.

The second section: It is represented by the field study on the characteristics of applications of (CA) models and their impact on enhancing the quality of financial statements and the most important findings and recommendations reached by the researcher.

2. Previous Studies

Davis, F.D. (1989)[9]. A study titled Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology. This study aimed to provide a broad study on users' acceptance of accounting applications on the Internet, which is widely called (CA), in which it was shown that the model of technology acceptance represented by perceived benefit and ease of use are the main factors for user adoption of accounting applications on the Internet (26).

As for the study of Christauskas, C &, Misevicien, R (2012)[8]. Entitled (CA) in Small and Medium-sized Enterprises, the main objective of it was to seek to know the advantages and risks resulting from the use of (CA) in small and medium-sized enterprises because of its important role in providing the necessary financial information in making decisions within the organization, and the study concluded that there is a need for Adopting modern technologies in small and medium enterprises, and the most important of these technologies is (CA) systems.

In the same direction, Ahmed, Peyman Ibrahim, (2020)[3] presented a study entitled Factors Influencing Companies' Orientation to Adopt (CA), and based it on a hypothetical model based on four hypotheses stating that interest in system reliability, trust in the cloud, and ease of use are of great importance to decisions related to companies' approach to adopt accounting. The study of Alzoubi, A. (2017)[4] focused on examining the impact of the application of cloud computing on the elements of the accounting information system in all its aspects, as a prelude to determining the impact of this on the accounting information of the company. It does not need large material capabilities, such as the availability of spaces for buildings and equipment and an increase in the number of employees, as well as programs and equipment. (Alzoubi, A, 2017) [4]. Kinkela K, (2017)[12] in her article "Practical and Ethical Considerations for the Use of Cloud Computing in Accounting" highlights that cloud computing is now an accepted part of the technology stack available to accountants. Cloud computing can provide many advantages to users, including efficiency, cost reduction, etc. (Kinkela K, 2010). In other previous studies, Bhattacherjee, A. (2002)[7], and McKnight, D.H., Choudhury, V., & Kacmar, C. (2002)[13] hypothesized. In addition, Shneidermnan, B. (2000)[17], that trust is an important and influential factor in companies' orientation to adopt accounting applications on the Internet. From the foregoing, it is noted that the previous studies dealt with the issue of (CA) information systems on the Internet and the extent of their adoption by companies and what are the factors affecting them. In addition, the extent of its reflection on the direction of Iraqi companies to adopt it. However, Harith A. M., *et al.* argue that it is imperative for the Iraqi government to implement more efficient financial policies in order to positively influence economic development. (Mohammed, Mahmood, and Saeed 2021)[2]. The accounting profession has demonstrated a shift towards technological innovation and the rise of (CA). (CA) refers to the capability of accessing accounting programs and data from any internet-connected device, regardless of time (Yousifi and Al-Qatal, 2021). Transferring accounting to the cloud is a novel and inventive solution that may significantly reduce costs, particularly for small and medium-sized businesses. However, it also has inherent hazards that organizations must acknowledge and address if they choose to adopt this approach (Christauskas C, Miseviciene R., 2021)[8].

Ali and others believe that cloud computing is a new method used by businesses to deliver software and hardware resources to consumers over the Internet on demand (Ali, Hussien, and Taher n.d.)[1]. from the foregoing, it is concluded that (CA) programs are gradually replacing traditional accounting programs. Interest has increased widely in accounting solutions offered by (CA) in terms of cost and sufficient flexibility to adapt to different business needs and market conditions. (Yousifi R and Al-kittal., 2021).

In this regard, Shinawa believes that the cloud-based accounting solution guarantees the possibility of processing many complex operations through an integrated system, which reduces the volume of work carried out by the financial departments of the company. (Shennawa, W. A. and Al-Shammari, H. K, 2019)[16]. Cloud computing is seen as a significant breakthrough in the progress of information technology. Technology proponents have ranked it as the fifth crucial category, alongside electricity, gas, water, and telephone (Sabi, H.M., Uzoka, F.M.E., Langmia, K. and Njeh, F.N. 2016)[15], due to its reliance on... The objective is to migrate processing and storage resources to the cloud, enabling users to access them from any device or location (Bazi, R. H., *et al.* 2017)[5]. Cloud computing, as defined by the National Institute of Standards and Technology, is a convenient model that facilitates access to a diverse array of computing resources, including networks, applications, and storage units. This model allows for rapid provisioning and deployment with minimal effort or interaction with the service provider (Bello, S A., et al., 2021)[6]. Consequently, cloud-computing companies enable a streamlined digital infrastructure that enables all users to access, alter, add data to, and obtain output from their files using any Internet-enabled device. (Tawfiq, O. I, 2021)[18]. In the same direction, it has become necessary for the company to know that the strategy of adopting (CA) is not easy at all. Rather, it must know that most (CA) projects are often complex, but regardless of the time it takes any organization to develop its skills and functions, it requires improvement. Productivity and leading the organization to the stage of maturity, and it is important to know that the cloud-first approach does not always mean the cloud.

Khanom T believes that accountants, according to their view of cloud accounting, can be classified into three categories (Khanom T. 2017)[11]. The initial classification pertains to accountants who exhibit apprehension about cloud computing and security issues, employing various strategies to evade its adoption. Those who proceed to bury their heads in the sand employ the ostrich approach. This particular category lacks wisdom. The second category comprises accountants who acknowledge the existence of cloud technology but express significant apprehension over its potential influence on profitability. These accountants perceive accounting as a commodity, and if (CA) facilitates bookkeeping and generates accountants, certain customers may opt to undertake the tasks independently, while others may anticipate reduced prices, leading to decreased workload and diminished earnings.

The third classification pertains to a collective that exhibits a strong enthusiasm for cloud accounting and the myriad of chances it presents to accountants. They have the belief that the cloud has the potential to greatly enhance their efficiency or profitability. Hence, they devised a strategy to effectively

respond to alterations and capitalize on the advantages through enhanced operational effectiveness and financial gains.

Based on prior research, the perception of users regarding the adoption of (CA) applications is contingent upon their acceptance and trust in the system. Acceptance is determined by the perceived benefits and ease of use. Perceived benefits refer to the extent to which customers believe that utilizing a specific system would improve their job performance and enhance overall job effectiveness. Regarding the ease of use, it pertains to the extent to which the client perceives a certain system as being devoid of challenges and exertion. According to (Davis, F. D. 1989)[9].

On the other hand, trust in the system is one of the important factors affecting users' tendency to adopt (CA) applications. (Zourob, H. S and Al-Assami, J. A., 2019)[21]. This feature relates to the extent to which accounting systems can be relied upon on the Internet, as the degree of reliability of accounting systems on the Internet is a clear reflection of the objective evidence and the sound construction methods and foundations on which these systems are built.

In this regard, confirms Thermal M, Jyotsna T.G., Sivani M.A[19]. states that the benefits of using (CA) are significant and organizations should do their best to explore all opportunities and learn from the ever-changing market, especially now that moving to the cloud is inevitable for most companies. (Thermal M., et *al.*)[19]

However, this matter requires users to take into account many risks related to the use and management of this cloud so that they are fully aware of the market trends and the cloud computing system.

Despite the advantages and benefits achieved by cloud accounting, there are a number of obstacles, threats and risks facing its application, the most important of which are the following (Ahmed, P I, 2020)[3].

- The need for a large storage space.
- The possibility of maintaining the security and confidentiality of customer data
- The possibility of providing applications available to all institutions and their economic feasibility
- The possibility of providing comprehensive coverage for quick access to the Internet
- Convincing officials and decision makers of the feasibility of moving to cloud accounting.
- Many studies have agreed that the use of (CA) characteristics techniques is manifested by a set of characteristics, the most important of which are: self-service on demand, wide access to the network, independence, high speed, and an independent site for collecting resources, cost reduction, reliability, security, and maintenance. Ease of use, real-time information availability, timesaving, data security, increased business performance, unlimited backups, and unrestricted use of service installation, support, and training. (Bello S A. and *et al.* 2021).
- The efficacy of accounting information systems is directly tied to the quality of financial reports and their suitability for users, since it is well recognized that the accounting information included in financial statements is the most commonly utilized form by users. The reliability of accounting information is often regarded as a crucial factor in evaluating the efficiency and effectiveness of a company's accounting system. (Karimah, D. A, 2021) **.**Undoubtedly, the quality of accounting information can be assessed based on two fundamental attributes: relevance and confidence. According to the study, the utilization of (CA) models is evident in their impact on improving the accuracy of financial reporting and the inclination of organizations to embrace them. The following explanation can be provided:
- (CA) applications ensure the provision of accounting information contained in the financial statements as easily and quickly as possible, in a manner that ensures sound management decisions are taken in a timely manner.
- Ease of dealing with all the data and information contained in the financial statements prepared within the (CA) applications, without the need to provide special devices to do so, in a way that achieves the strategic vision of the company, reduces the cost of capital, and does not expose the company to financial failure.
- The objective is to enhance the qualitative attributes of accounting information and improve the precision of measuring techniques.
- Provide objective indicators on the level of achieving the requirements of sustainable development.
- Reducing the costs of software update expenses, regardless of the size of the data contained in the financial statements

Thus, it can be said that the strategy of applying cloud accounting models in Iraqi companies is considered a major shift in the field of financial accounting through controlling devices, data, applications, effective use of devices, and cost reduction. All these factors positively affect the safety, speed, and quality of financial statements and the resulting accounting information.

The practical aspect

The practical side of the study is divided into two parts. The first is data collection, as the data were collected.

The questionnaire yielded 31 factors pertaining to (CA) models, whereas 7 variables were discovered in relation to the quality of financial statements. The study relies on the academic community of accountants and auditors. The research participants consisted of academics employed at Iraqi institutions, selected based on their extensive teaching backgrounds in their respective areas of expertise. The second component involves the examination of the data through the utilization of a suitable statistical methodology, which will be elaborated upon subsequently.

First: Encoding the research metric

The independent variable (IV) in this study represents the characteristics of the application of (CA) models. It includes dimensions such as cloud accounting applications, reliability of the system, trusting the internet, perceived benefit, and ease of use. The dependent variable (DV), on the other hand, is (QFS). This relationship is illustrated in Table (1).

Table 1: Coding the Research Metric

Variable	Code	Number of Items	Dimension	Code	Number Of Items
Cloud Accounting Models	X	31	Cloud Accounting Applications	A	6
			Reliability	R	6
			Trusting The Internet	T	6
			Perceived Interest	I	7
			Ease Of Use	E	6
Quality of Financial Statements	Y	7	Quality Of Financial Statements	Q	7

Source: prepared by the researcher

Second: Testing the normal distribution of data

The appropriate statistical method is used in the analysis by determining the nature of the data distribution of the research variables, there are different methods that are recommended to test the normal distribution of the data, and one of these tests is the (Kolmogorov-Smirnov) test, as Table (2) shows the results of that test. It is evident from the significance level values of (Kolmogorov-Smirnov) test for the variable of (CA) models and the variable of quality of financial statements that they are greater than the level of significance at (0.05). This means that the two variables of (CA) models and quality of financial statements follow the normal distribution.

Table 2: The results of testing the normal distribution of the variable of (CA) models and the variable of (QFS)

Items	Code	Kolmogorov-Smirnov		
		Statistic	Df	Sig.
Cloud accounting applications	X	0.084	52	0.200
Cloud accounting applications	A	0.105	52	0.200
Reliabity in the system	R	0.114	52	0.088
trusting the internet	T	0.105	52	0.200
recieved interest	I	0.119	52	0.62
ease of use	E	0.081	52	0.200
quality of financial statements	Y	0.115	52	0.082

Source: prepared by the researcher based on the outputs of the program (SPSS23).

Third: The validity of the research measurement tool (Cronbach's Alpha test):

The values of the Alpha Cronbach test range between zero (a tool without stability) and one is true (a completely stable tool). The least of the paragraphs or phrases of the scale are inconsistent, as its internal consistency is weak, and it does not bear the level of acceptability of stability, The paragraph or phrase should be removed from the analysis in order to identify and address it. According to the data presented in Table 3, the Alpha Cronbach There was a variety of coefficients observed for the dimensions of the research variables 0.622 to 0.723. This range is significant as it exceeds the threshold of 0.60, suggesting that the instrument for measuring exhibits a satisfactory level of stability and acceptability.

Table 3: Cronbach's Alpha test for the Research variables

Dimensions	Number of Items	Cronbach's Alpha Test
Cloud Accounting Application	**6**	0.631
Reliabity In The System	**6**	0.697
Trusting The Internet	**6**	0.622
Precieved Interest	**7**	0.646
Ease Of Use	**6**	0.645
Cloud Accounting Applications	**31**	0.640
Qualityoffinancial Statement	7	0.723

Source: prepared by the researcher based on the outputs of the program (SPSS23).

The fourth step involves doing a descriptive statistical analysis and presenting the results in relation to the responses provided by the sample population under study. The objective of this paragraph is to ascertain the veracity of the (IV), which is denoted by the attributes of (CA) models, including cloud accounting applications, system reliability, internet trust, perceived interest, and ease of use. The (DV) is (QFS). The arithmetic mean, which is the most widely recognized and significant measure of central tendency, is considered the most important among the various scales. The arithmetic mean is the central value that represents the range of values for a variable. The standard deviation (SD) is a crucial measure of statistical dispersion. The coefficient of variation is employed to assess the extent to which the responses in a sample are spread out. A decrease in value signifies a reduction in dispersion. The importance of the findings is structured according to the

outcomes, while the degree of response to the perspectives of the examined sample is assessed by analyzing their responses using a five-point Likert scale. This analysis is conducted taking into account the participants' replies to the items on the questionnaire.

A- Cloud accounting

1. Cloud accounting applications dimension

The information provided in Table 4 encompasses many statistical measures, such as the arithmetic mean, (SD), coefficient of difference with respect to the paragraphs, and the level of response to the opinions expressed by the sample being studied. The coefficient of variation for the inquiry "Does Iraq possess adequate capabilities to adopt (CA) methods and models?" was determined to be 0.3707. When the question was provided with an arithmetic mean of 2.7115 and a (SD) of 1.404, the lowest value was observed. The (CA) apps have a coefficient of variation of 0.5178. In general, the calculated arithmetic mean of 3.1374 is deemed to be within an acceptable range, accompanied by a (SD) of 1.3085.

Table 4: Shows the arithmetic mean and (SD) of the answers of the researched sample about the dimension of cloud accounting applications

Items		Arithmetic Mean	SD	Coefficient of Difference	Answer Level
1	Are you fully aware of modern trends in accounting?	3.5577	1.319	0.3707	Agree
2	Do you have information about cloud accounting?	3.0577	1.197	0.3915	Neutral
3	Do you use cloud accounting?	3.3654	1.372	0.4077	Agree
4	Do you think that cloud accounting leads to reducing human resources in companies?	3.0362	1.287	0.4239	Neutral
5	Would you like to go to the application of cloud accounting methods and models?	3.0962	1.272	0.4108	Neutral
6	Are there sufficient capabilities available in Iraq to turn to the application of cloud accounting methods and models?	2.7115	1.404	0.5178	Neutral
Mean General		3.1374	1.3085	0.4204	Neutral

Source: prepared by the researcher based on the outputs of the program (SPSS23).

2. System Reliability Dimension

Table 5 displays the arithmetic mean, (SD), coefficient of difference from the paragraphs, and the amount of receptivity to the opinions of the sample under investigation. The findings of the study revealed that the highest value was seen when respondents were questioned about the reliance of (CA) application systems on a comprehensive set of technological and organizational procedures to mitigate the risk of data loss, regardless of whether it occurs unintentionally or intentionally. The variable "the cloud is a safe environment for completing accounting operations" had a calculated mean of 3.7885 and a minimum (SD) of 0.893. The coefficient of variation for this variable was 0.3649. In contrast, the variable "the cloud is a safe environment for completing accounting operations" had the lowest value, with an arithmetic mean of 3.0962 and a (SD) of 1.175. Additionally, it demonstrated a coefficient of variation of 0.3795. In general, the system dependability dimension had an average value of 3.3601 and a satisfactory level with a (SD) of 1.535.

Table 5: Shows the arithmetic mean and (SD) of the sample's answers about the reliability dimension of the system

Items		Arithmetic Mean	SD	Coefficient of difference	Answer Level
1	(CA) application systems provide protection and confidentiality of the company's financial information	3.25	1.186	0.3649	Neutral
2	(CA) application systems depend on a set of technical and organizational measures that can be relied upon in the event of data loss, whether the loss is accidental or intentional.	3.7885	0.893	0.2357	Agree
3	(CA) application systems provide a contingency plan to respond to any potential risks in their applications	3.2885	1.203	0.3658	Neutral
4	(CA) application systems seek to provide a backup copy of the financial data	3.4231	1.304	0.3809	Agree
5	(CA) application systems contribute to providing a contingency plan that responds to any potential risks that arise during the application process	3.3142	1.16	0.35	Neutral
6	The cloud is a secure environment for completing accounting operations	3.0962	1.175	0.3795	Neutral
General Mean		3.3601	1.1535	0.3462	Neutral

Source: prepared by the researcher based on the outputs of the program (SPSS23).

3. Trusting the internet

The arithmetic mean, (SD), coefficient of difference relative to the paragraphs, and the level of responsiveness to the viewpoints of the investigated sample are presented in table 6. The findings suggest that the question "the loss of connectivity to the World Wide Web is attributed to external environmental indicators that pose a threat to (CA) practices" received the highest rating. The arithmetic mean for this question was 3.962, which is considered a good level. The (SD) for this question was 1.287. Additionally, the coefficient of difference for this question was 0.3248, the

lowest value was observed in the response to the question regarding lack of confidence in the storage and transfer of various data from the (CA). The arithmetic mean of this response was 2.712, with a (SD) of 1.404. The answer had a coefficient of difference of 0.5177. Overall, the average level of trust in the Internet was 3.2915, with a (SD) of 1.3085.

Table 6: Shows the arithmetic mean and (SD) of the answers of the researched sample about the Internet trust dimension

Items		Arithmetic Mean	(SD)	coefficient of difference	Answer level
1	You believe that cloud accounting applications are a safe environment to perform accounting tasks on	3.557	1.319	0.3708	Agree
2	You believe that technological progress in the field of the Internet guarantees and provides a safe haven for accounting work	3.057	1.197	0.3916	neutral
3	The lack of confidence regarding the sustainability of the Internet connection, which constitutes one of the threats to the use of cloud accounting applications	3.365	1.372	0.4077	Neutral
4	Lack of internet connectivity due to external environmental indicators that threaten cloud accounting practices	3.962	1.287	0.3248	Agree
5	Cloud accounting applications provide the necessary legal structures to protect accounting information	3.096	1.272	0.4109	neutral
6	Lack of confidence in the storage and transfer of various data from the accounting cloud	2.712	1.404	0.5177	neutral
general mean		3.2915	1.3085	0.4039	neutral

Source: prepared by the researcher based on the outputs of the program (SPSS23).

4. Perceived benefit dimension

The data presented in Table 7 includes the arithmetic mean, (SD), coefficient of difference in relation to the paragraphs, and the level of reaction to the viewpoints of the sample under investigation. The findings suggest that the question "Do (CA) applications meet the needs of decision makers in the company" yielded the highest score, with an arithmetic mean of 3.3269, suggesting a satisfactory level. The question had a (SD) of 1.398 and a coefficient of variation of 0.4202. Conversely, the minimum value was recorded when queried about the absence of a prerequisite for practical expertise in using (CA) systems, with an arithmetic mean of 2.2885 and a (SD) of 1.073. The arithmetic mean of the perceived benefit dimension was 2.9505, indicating a neutral level. The (SD) of this dimension was 1.3161.

Table 7: shows the arithmetic mean and (SD) of the sample's responses about the perceived interest dimension

Items		**Arithmetic Mean**	**SD**	**coefficient of difference**	**Answer level**
1	(CA) applications seek to provide the information that the company needs in order to achieve its goals	3.0385	1.313	0.4321	neutral
2	(CA) applications help reduce company costs	3.1923	1.343	0.4207	neutral
3	(CA) applications provide permanent access to all financial data for all departments	2.6923	1.475	0.5479	neutral
4	(CA) applications meet the requirements of decision makers in the company	3.3269	1.398	0.4202	Neutral
5	The information provided to the decision maker according to cloud accounting applications is clear, concise and understandable	3.2115	1.419	0.4418	Neutral
6	The company can rely on the output provided by (CA)	2.9038	1.192	0.4105	neutral
7	Using (CA) applications does not require prior practical experience	2.2885	1.073	0.4689	neutral
General Mean		2.9505	1.3161	0.4489	neutral

Source: Prepared by the researcher based on the outputs of the program (SPSS23).

5. Ease of use dimension

Table 8 displays the arithmetic mean, (SD), coefficient of difference regarding the items, and degree of reaction to the perspectives of the sample under investigation. The findings indicated that the greatest magnitude was achieved when participants were queried regarding the influence of employing (CA) apps on diminishing mundane operations inside the organization. The arithmetic mean of this value was 3.7692, suggesting a high degree of agreement. The value had a (SD) of 1.308. The coefficient of variation for this particular value was determined to be 0.347. In contrast, the respondents' arithmetic mean for the simplicity of following (CA) software was 3.3654, with a (SD) of 1.314 and a coefficient of 1.314. This resulted in the lowest number being attained. The discrepancy that has been detected is 0.3904. Overall, the ease of use dimension had an average score of 3.609, which is considered excellent. The (SD) for this dimension was 1.3336.

Table 8: Shows the arithmetic mean and (SD) of the sample's answers about the ease of use dimension

items		arithmetic mean	(SD)	coefficient of difference	answer level
1	The use of (CA) applications enables users to exchange information easily and without complication	3.6731	1.396	0.3801	agree
2	(CA) applications seek to contribute to the accurate control of financial operations	3.6154	1.14	0.3153	agree
3	(CA) applications seek to provide real-time financial reports	3.6538	1.385	0.3791	agree
4	Following (CA) applications does not require much time and effort	3.3654	1.314	0.3904	neutral
5	The use of (CA) applications enables users to exchange information easily and without complication	3.5769	1.459	0.4079	agree
6	The use of (CA) applications reduces the routine procedures used in the company	3.7692	1.308	0.347	agree
general mean		3.609	1.3336	0.37	Agree

Source: prepared by the researcher based on the outputs of the program (SPSS23)

B. Quality of financial reports

The data presented in Table 9 includes the arithmetic mean, (SD), coefficient of divergence between paragraphs, and the degree of responsiveness to the views of the sample under examination. The normative value was calculated to be 0.9312, accompanied by a coefficient of variation of 0.2181. In contrast, the issue pertaining to the impact of current information technology on the quality and effectiveness of the organisation had the lowest value. The arithmetic mean of this question was 3.1538, The data has a (SD) of 1.4195. The calculated coefficient of variation for this inquiry was determined to be 0.4501. The average value of the perceived interest dimension was 3.6897, with a degree of agreement and a (SD) of 1.1938.

Table 9: Shows the arithmetic mean and (SD) of the sample's responses to the variable quality of financial reports

Items		arithmetic mean	(SD)	coefficient of difference	answer level
1	How well is sensitive financial data secured using (CA) applications?	3.7115	1.2577	0.3389	Agree
2	You believe that (CA) applications lead to a reduction in manipulation of books and records and thus lead to an increase in their quality	3.4615	1.2439	0.3594	Agree
3	You believe that (CA) applications reduce errors in books and records and thus lead to an increase in their quality	3.6154	1.2070	0.3338	Agree
4	You believe that (CA) applications lead to showing the real financial position of the company, which achieves high quality for it	3.3462	1.2662	0.3784	agree
5	The quality and effectiveness of the company is affected by modern information technology	3.1538	1.4195	0.4501	Neutral
6	(CA) applications help raise work efficiency and quality	4.2692	1.0311	0.2415	Agree
7	The quality of financial reporting goes up when (CA) applications are adopted	4.2702	0.9312	0.2181	Agree
general mean		3.6897	1.1938	0.3236	Agree

Source: prepared by the researcher based on the outputs of the program (SPSS23).

Fifth: The present study aims to examine and evaluate the relationship between the research variables.

This section of the analysis focuses on evaluating the impact hypotheses raised by the study in order to determine if they may be accepted or rejected. The equation derived from regression analysis will be employed to estimate the parameters of the model.

The statistical technique known as regression analysis is employed to construct a statistical model that aims to estimate the association between two variables, namely the independent variable and the (DV). This model serves to elucidate the inter- or causal relationship between the variables. When the relationship within the statistical model pertains to a single (IV) and a (DV), it is referred to as the simple linear regression model. Multiple linear regression, often known as multiple regression, is a statistical model that involves the inclusion of numerous (IV). The investigation will examine the effect hypotheses based on the basic linear regression equation in the following manner:

$Y= \beta 0 + \beta 1X1 + ei$

The estimated equation for simple linear regression can be expressed as follows:

$\hat{Y}=\beta 0+\beta 1X1$

As:

β0 : represents the fixed limit value

β1: represents the value of the marginal propensity (effect) of the independent variable or dimension

X1: represents the (IV) or dimension

Y: represents the dependent or (DV)
ei: the percentage error

1. Test the first main hypothesis

Testing the first main hypothesis that (the characteristics of the application of (CA) models contribute to enhancing (QFS)), as the analysis will be done according to the simple linear regression model:

$\hat{Y}$= 1.525+ 0.669 (X)

Table (10) shows the following:

The obtained F value (16.601) indicates a significant relationship between (CA) and (QFS), surpassing the critical F value (0.05) at the predetermined level of significance. Therefore, we confirm the hypothesis that the attributes of using (CA) models have a positive impact on the accuracy of financial statements. This conclusion is supported by a significance level of 5% and a confidence level of 95%. The recorded value of the determination coefficient (²R) is 0.249, indicating that (CA) applications account for approximately 25% of the variables observed in (QFS). The remaining percentage is attributed to omitted variables in the model. The value of (t) calculated for the marginal slope coefficient achieved a value of (2.851), which is greater than the tabular (t) value at the level of significance (0.05), and this indicates that the marginal slope coefficient is significant in (CA) applications. It appears through the value of the marginal slope coefficient (β) of (0.669), we find that increasing the (CA) models by one unit will lead to an increase in (QFS) by (67%).

Table 10: Analysis of the impact of the (CA) models variable on (QFS)

dependent variable	**(IV)**			**(R^2)**	**Adjusted)R^2(**	**(F)**	**(t)**	**Std. Error of the Estimate**	**the decision**
(QFS)	Cloud accounting models	**(α)**	1.525	0.249	0.234	16.601 0.000	2.851 0.006	0.444	accepting the hypothesis
		(β)	0.669						
52=Sample volume				degrees of freedom = 51					

Source: SPSS V.23 program output.

2. Testing the second main hypothesis

Testing the first main hypothesis that ((CA) applications contribute to enhancing (QFS)), as the analysis will be done according to the simple linear regression model:

$\hat{Y}$= 3.333+ 0.113 (X)

Table (11) shows the following

The value of (F) calculated between (CA) and (QFS) was achieved (0.762), which is the rg of the tabular (F) value in terms of the level of significance (0.05). Accordingly, we reject the hypothesis, which states ((CA) applications contribute to enhancing (QFS)) and accept the alternative which states that ((CA) applications do not contribute to enhancing (QFS)) at the level of significance (5%), with a confidence level of (95%). The value of the determination coefficient (²R) of (0.015) was recorded, which shows that (CA) applications explain approximately (2%) of the variables that occur in (QFS), while the remaining percentage is due to other variables that were not included in the model. The calculated (t) value of the marginal slope coefficient achieved a value of (8.028), which is greater than the tabular (t) value at the level of significance (0.05), and this indicates that the marginal slope coefficient is significant in (QFS) applications. It appears through the value of the marginal slope coefficient (β) of (0.113), we find that increasing the (CA) applications by one unit will lead to an increase in the quality of the financial statements by (11%).

Table 11: Analysis of the impact of the cloud accounting applications variable on the quality of the financial statements

Dependent variable	(IV)			(R^2)	Adjusted ($R^{2)}$	(F)	(t)	Std. Error of the Estimate	The decision
(QFS)	Cloud accounting applications	**(α)**	3.333	0.015	-0.005	0.762 0.387	8.028 0.000	0.508	rejecting the hypothesis
		(β)	0.113						
52=sample volume				51=degrees of freedom					

Source: SPSS V.23 program output.

3. Test the third main hypothesis

Testing the first main hypothesis that (the system reliability characteristics of (CA) applications contribute to enhancing the quality of financial reports),

as the analysis will be done according to the simple linear regression model:

$\hat{Y}$= 2.4+ 0.382 (X)

Table 12 shows the following

Table 12: Analysis of the effect of the system reliability variable on the quality of the financial statements

Dependent variable	(IV)			(R^2)	Adjusted (R^2)	(F)	(t)	Std. Error of the Estimate	The decision
(QFS)	System reliability	**(α)**	2.400	0.157	0.140	9.296	5.605	0.470	Rejecting the hypothesis
		(β)	0.382			0.004	0.006		
52=smple volume = 51 degrees of freedom									

Source: SPSS V.23 program output.

Test the fourth main hypothesis

Testing the first main hypothesis, which states (the characteristics of trust in the Internet for (CA) applications contribute to enhancing (QFS)), as the analysis will be carried out according to the simple linear regression model:

$\hat{Y} = 3.337 + 0.112\ (X)$

Table (13) shows the following

The value (F) calculated between (QFS) and (QFS) was achieved (0.741), which is less than the tabular (F) value in terms of the level of significance (0.05). Accordingly, we reject the hypothesis, and accept the alternative hypothesis, which states (the characteristics of trust in the Internet do not contribute to accounting applications cloud in enhancing (QFS). The recorded value of the determination coefficient (R^2) is 0.015, indicating that the characteristics of trust in the Internet for cloud accounting applications account for 1.5% of the variables affecting the quality of financial statements. The remaining percentage is attributed to other variables that were not incorporated in the model. The calculated (t) value of the marginal slope coefficient achieved a value of (5.605), which is greater than the tabular (t) value at the level of significance (0.05). Based on the observed marginal slope coefficient (β) of 0.111, it may be inferred that a one-unit rise in the confidence features of (CA) apps on the Internet is associated with an 11% increase in (QFS).

Table 13: analysis of the effect of trust in the Internet variable on the quality of the financial statements

Dependent variable	(IV)			(R^2)	Adjusted R^2	(F)	(t)	Std. Error of the Estimate	The decision
(QFS)	Trust in the internet	**(α)**	3.337	0.015	-0.005	0.741	8.038	0.508	Rejecting the hypothesis
		(β)	0.112			0.394	0.006		
52= sample volume = 51 degrees of freedom									

Source: SPSS V.23 output

5. Testing the fifth main hypothesis

Testing the first main hypothesis, which states (the perceived benefit characteristics of (CA) applications contribute to enhancing (QFS)), as the analysis will be carried out according to the simple linear regression model:

$\hat{Y} = 2.921 + 0.260\ (X)$

Table (14) shows the following

The value (F) calculated between (CA) and (QFS) achieved (4.068), which is greater than the tabular (F) value in terms of the level of significance (0.05). Accordingly, we accept the hypothesis, which states (the perceived benefit characteristics of (CA) applications contribute to enhancing (QFS) at the level of significance (5%), with a confidence level of (95%). The value of the determination coefficient (²R) of (0.075) was recorded, which shows that the perceived benefit of (CA) applications explains (7.5%) of the variables that occur in (QFS), while the remaining percentage is due to other variables that were not included in the model. The value of (t) calculated for the marginal slope coefficient achieved a value of (7.547), which is greater than the tabular (t) value at the level of significance (0.05) and this indicates that the marginal slope coefficient is significant. It appears through the value of the marginal slope coefficient (β) of (0.260), we find that increasing the perceived benefit of (CA) applications by one unit will lead to an increase in (QFS) by (26%).

Table 14: Analysis of the impact of the perceived interest variable on (QFS)

Dependent variable	(IV)			(R^2)	Adjusted R^2	(F)	(t)	Std. Error of the Estimate	The decision
(QFS)	perceived interest	**(α)**	2.921	0.075	0.057	4.068	7.547	0.492	Accepting the hypothesis
		(β)	0.260			0.049	0.000		
52= sample volume = 51 degrees of freedom									

Source: SPSS V.23 output

6. Test the sixth main hypothesis

Testing the sixth main hypothesis that (the ease of use characteristics of (QFS) applications contributes to enhancing (QFS)), as the analysis will be done according to the simple linear regression model:

$\hat{Y}$= 2.370+ 0.366 (X)

Table (15) Analysis of the effect of the variable ease of use on (QFS)

Dependent variable	(IV)			(R^2)	Adjusted R^2	(F)	(t)	Std. Error of the Estimate	The decision
(QFS)	Ease of use	(α)	2.370	0.335	0.321	25.150 0.000	8.798 0.000	0.418	Accepting the hypothesis
		(β)	0.366						
52= sample volume = 51 degrees of freedom									

Source: SPSS V.23 output

Table (15) shows the following

The value (F) calculated between (CA) and (QFS) was achieved (25.150), which is greater than the tabular (F) value in terms of the level of significance (0.05). Accordingly, we accept the hypothesis which states (the characteristics of ease of use of (CA) applications contribute to enhancing (QFS)) at the level of significance (5%), with a confidence level of (95%). The value of the determination coefficient (²R) of (0.335) was recorded, which indicates that the ease of use of (CA) applications explains approximately (34%) of the variables that occur in (QFS), while the remaining percentage is due to other variables that were not included in the model. The value of (t) calculated for the marginal slope coefficient achieved a value of (8.798), which is greater than the tabular (t) value at the level of significance (0.05). It appears through the value of the marginal slope coefficient (β) of (0.366), we find that increasing the ease of use of (CA) applications by one unit will lead to an increase in (QFS) by (37%).

3. Conclusion

- The application of (CA) features is tainted by many problems and risks that may affect the quality and credibility of accounting information as well as financial reports, which is the final output of financial information systems outputs on which users depend in making their decisions.
- The cloud-based accounting work ensures the possibility of processing many complex operations through an integrated system, which reduces the volume of financial work.
- The application of (CA) features enables companies to improve their performance, reduce their costs, and assist in making strategic decisions in a timely manner.
- -The characteristics of applying (CA) models contribute to enhancing the quality of the lists.
- (CA) applications do not contribute to enhancing (QFS).
- The system reliability characteristics of cloud accounting applications contribute to enhancing the quality of financial reports.
- Internet trust characteristics of (CA) applications do not contribute to enhancing (QFS).
- The perceived benefit and ease-of-use characteristics of (CA) applications contribute to enhancing (QFS).

4. Recommendation

Companies that have the intention to use the features of (CA) models applications should pay attention to cloud accounting applications and trust in the Internet, in a way that enhances (QFS). The need to prepare training and educational courses for those dealing with (CA) applications to avoid the risks that may result from them during the application. The need to issue the necessary legislation and rules to protect the confidentiality of accounting information and not to penetrate, sell or access it by unauthorized individuals.

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