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Obstacles to the Documentation Function of the Accounting Profession in Government Sectors from the Reports of the Audit Bureau (A Survey Study from the Point of View of the Employees of the Audit Bureau, Al-Khums Branch)

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Abstract: This study aimed to identify the obstacles to the documentation function of the accounting profession in government sectors based on the reports of the Audit Bureau, by identifying the concept of the documentation function of the accounting profession. To achieve these goals, the descriptive analytical approach was followed by reviewing books, magazines, scientific theses and what is available on the Internet in a way that serves the purposes of the study. The descriptive analytical approach was relied upon to analyze the data and extract the results using the SPSS statistical analysis program in the study. The researchers also used the questionnaire to collect the necessary data to conduct this study, where (25) questionnaires were distributed, of which (22) questionnaires were retrieved at a rate of 88%. After reviewing, it was found that they were valid for statistical processing. The study community (the Audit Bureau, Al-Khums branch) is represented by all employees. This was limited only and a random sample was used. Then the study reached a set of results, the most important of which are: the existence of obstacles facing the documentation function of the accounting profession in government sectors based on the reports of the Audit Bureau from the point of view of employees, the existence of weak application of documentation standards in many government sectors From the employees' point of view, there is a lack of training and qualification of accounting competencies in the field of documentation from the employees' point of view, there is a lack of mechanisms used to review and correct errors in documentation from the employees' point of view, and the study concluded with a set of recommendations, the most important of which are: enhancing the use of digital systems to raise the efficiency of documentation and reduce human errors, providing training for employees to use these systems effectively, developing a unified procedures manual for documenting accounting operations, which facilitates compliance and contributes to achieving transparency, organizing workshops and training courses to educate employees about the importance of documentation and its role in protecting public money, providing a supportive work environment that includes the resources and tools necessary to ensure the quality of documentation, simplifying the procedures for reviewing accounting documents and reports to facilitate the verification process and ensure transparency, developing a mechanism to evaluate and update documentation standards periodically according to best practices.

Keywords: Documentation function, accounting profession, Audit Bureau reports, government sectors.

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INTRODUCTION

The accounting profession currently faces many challenges, such as information technology, privatization, global trade, and professional ethics. The emergence of globalization, changes in the business environment and the great development have led to a reconsideration of accounting treatments, as a result of the presence of computers embedded in the Internet and widespread computing operations, and through electronic commerce, which made financial information more complex, and required accountants to adapt and keep pace with new matters by increasing their knowledge in the field of computers and the Internet, to adapt to the constantly changing business environment, and to take into account the impact of the information technology environment on the accounting and auditing profession [1].

The documentation function in the accounting profession is considered one of the basic functions that contribute to achieving transparency and credibility in the financial records of companies and organizations. This function plays an important role in ensuring that accounting operations are carried out in an organized,

correct and verifiable manner by relevant parties such as external auditors or financial authorities [2].

The documentation function in accounting is essential to the integrity of the financial system of any institution or organization. Without accurate documentation, financial data can be exposed to doubts, leading to negative results such as negative financial reviews or loss of confidence from relevant parties.

LITERATURE REVIEW

1- Juma's study, 2010, entitled: "Evaluating the position of auditors of the Audit Bureau on the requirements of preparing government financial reports under the cash basis in light of the development of international public sector accounting standards [3].

The study showed the role of the International Accounting Standards Board in the public sector in developing the scientific framework for international public sector accounting from 1982-2010, then evaluating the position of auditors of the Jordanian Audit Bureau on the requirements of preparing government financial reports under the cash basis of accounting. It recommended that Arab governments adopt international government accounting standards.

2- Al-Sajini's study, 2011, entitled "A general framework for government accounting standards in Egypt and its impact on the quality of government financial reports [4].

This study was conducted in the Arab Republic of Egypt, and it showed that government financial reports suffer from problems, including: inappropriate timing of reports and the absence of predictive value of report information. The study concluded the need to provide a general framework for government accounting standards in Egypt, which could contribute to improving the quality of financial reports.

3- Al-Hamid's study, 2020, The role of investigative forensic accounting techniques in developing the role of the local government and oversight sector in combating corruption [5]. A field study, Accounting teacher at the Egyptian Institute. In recent decades, forensic accounting has emerged as a tool for detecting fraud in financial statements and combating financial corruption, whether in companies or government units. Forensic accounting emerged due to the judiciary's need for accountants' services in cases of an accounting and financial nature. It is defined as the use of accounting, auditing and investigative skills to assist the judiciary in disputes of an accounting and financial nature to reach the truth. Due to the shortcomings of external accounting procedures in detecting fraud and financial corruption, or the possibility of auditors colluding with perpetrators of fraud and corruption, and the unprecedented widening of the expectations gap, the study recommends issuing a guide or guidance on the procedures and methods of governmental forensic accounting, and developing training programs for governmental internal auditors that give them the ability and sufficient knowledge to complete forensic accounting work and establish an official and independent professional association for forensic auditing in Egypt similar to the Association of Certified Fraud Examiners, with the necessity of teaching an independent curriculum for accounting and forensic accounting as one of the branches of accounting in Egyptian universities.

4- Zohari's study, 2017, The reality of the auditing profession in Algeria, Faculty of Economics, Business and Management Sciences - University of Sidi Bel Abbes - Algeria. Through this scientific paper, we tried to shed light on the auditing profession in terms of identifying the most important features related to the concepts, basic principles and international standards regulating this field. We also highlighted the most important reforms introduced by the Algerian legislator within the framework of regulating the accounting and auditing profession in light of the Algerian option to adopt the financial accounting system (SCF), with the aim of achieving international compatibility and improving the quality of financial information and disclosure [6].

5- Al-Attar's study, 2018, analyzing the relationship between external auditor reports and the weakness of the internal control system in light of the use of accounting standards [7].

The main objective is to study the role of external auditor reports in identifying weaknesses and defects in the internal control system through the use of appropriate accounting standards in government institutions, and evaluating the extent of the impact of the external auditor's commitment when writing the report, which includes weaknesses and defects in the control system by adopting accounting standards. To achieve the objectives of the study, the researchers used the descriptive inductive approach by preparing a survey list and a questionnaire form that was well-prepared scientifically in line with the nature of the study. This form was distributed to external auditors working in the Financial Supervision Bureau in Muthanna Governorate, Dhi Qar and Al-Qadisiyah, where 69 forms were distributed equally for each department (23) forms, and 62 forms were retrieved, i.e. a rate of 90%, and the necessary statistical analyses were conducted to achieve the study hypotheses. The study reached a set of conclusions, the most important of which is the weakness of follow-up and processing of the reports of the Financial Supervision Bureau, as it was noted that some errors may be repeated annually and not overcome and addressed by government institutions, as well as some government institutions implementing some decisions issued by higher authorities despite them being in violation of

instructions and regulations and no objection was expressed by the auditing authorities within government institutions. Therefore, the study recommends the necessity of urging government institutions to apply accounting standards when preparing their financial reports and to adhere to the reports of the Financial Supervision Bureau and not to repeat errors in the future, as they have a great moral connection in improving the internal control system and thus contribute to combating financial and administrative corruption, and the necessity for government institutions to establish a specialized committee whose mission is to respond to the auditor's reports.

Comment on previous studies

The book emphasizes that distinguished accountants can play an important role in improving financial reports, as they possess high skills and use modern and effective methods and tools.

The skills of distinguished accountants can be developed through training courses and professional development, which aim to improve financial reports.

These courses must be designed effectively and distinctively, with specific training objectives, determining the necessary content, designing and implementing training activities, and evaluating the results.

What distinguishes the current study from previous studies

The current study is distinguished from previous studies in that it focused on the unique characteristics of the government sector, such as public policies and commitment to transparency, which may affect the documentation function in accounting. Also, my study is based on the reports of the Audit Bureau, which provide me with exclusive data and an accurate analysis of the practical reality, which may be absent in previous studies. Also, the impact of public policies, analyzing how government legislation and policies affect documentation practices in accounting, which makes my study distinctive in clarifying the relationship between academic practice and the legal environment, as well as challenges and opportunities, exploring the challenges facing the documentation function in government accounting compared to other sectors, as well as the impact on transparency and accountability, analyzing how documenting accounting information contributes to enhancing transparency and accountability in the government sector, which reflects a broader social impact.

Study problem: One of the main problems facing the documentation function of the accounting profession in government sectors is the lack of resources and effective procedures followed in this regard. There may be a lack of training and awareness of the importance of documentation and the standards followed. There may also be challenges in information technology and infrastructure that affect the quality and effectiveness of documentation.

Therefore, the study seeks to answer the following main question

What are the obstacles facing the documentation function of the accounting profession in government sectors based on the reports of the **Audit Bureau?**

The following sub-questions fall under the main question:

Is there a weak application of documentation standards in many government sectors?

Is there a lack of training and qualification for accounting competencies in the field of documentation?

Is there a lack of mechanisms used to review and correct errors in documentation?

Importance of the study: The importance of the study stems from its role in improving government accounting systems by identifying shortcomings in documentation functions, which contributes to enhancing sound financial management and increasing public confidence in government work.

Study objectives

This study seeks to achieve the following objectives

Study the reality of the documentation function in accounting in government sectors.

Evaluate the effectiveness of documentation in enhancing transparency and accountability.

Provide recommendations to improve the documentation system based on analyses based on the reports of the Audit Bureau.

Study hypotheses

Based on the study problem, the following main hypothesis was formulated.

Main hypothesis: There are statistically significant moral obstacles to the documentation function of the accounting profession in government sectors based on the reports of the Audit Bureau.

To test this hypothesis, the following sub-hypotheses were formulated

There is a weak application of documentation standards in many government sectors.

There is a lack of training and qualification for accounting competencies in the field of documentation.

There is a lack of mechanisms used to review and correct errors in documentation.

Study methodology

To achieve the objectives of the study, the descriptive and analytical approaches were followed due to the suitability of the nature of the two approaches to the subject of the study by describing the study community (it is a study of the reality of events, phenomena, positions and opinions and analyzing and interpreting them with the aim of reaching useful conclusions).

Study environment and community

The study environment is represented by the Audit Bureau, Al-Khums branch, while the study community consists of employees in the branch under study.

Study limits

Objective limits: (Obstacles to the documentation function of the accounting profession in government sectors based on the reports of the Audit Bureau.).
Spatial limits: Audit Bureau, Al-Khums branch.

Study Terminology

The study terms are defined as follows:

Documentation function: It means confirming the validity of information and data by providing appropriate evidence and references.
Documentation function for the accounting profession: It refers to the process of recording and documenting all financial transactions and various activities carried out by the institution.
Documentation in the accounting profession is the process of recording and saving all financial transactions accurately and reliably using official and documented documents. Documentation aims to provide reliable evidence that supports the accuracy of accounting financial data and allows for future verification, whether by auditors, government agencies or any third party [8].

This function includes several important aspects

1- Verification and confirmation: Verifying the validity of financial data and transactions by documenting them accurately.
2- Facilitating the review: Preparing a comprehensive record that facilitates the review of accounts by external or internal auditors.
3- Legal compliance: Ensuring compliance with financial laws and regulations by maintaining accurate and reliable records.
4- Performance Analysis: Enabling management to collect financial data to analyze performance and make well-founded decisions.
5- Asset Protection: Help protect the financial assets of the organization by tracking and documenting transactions.

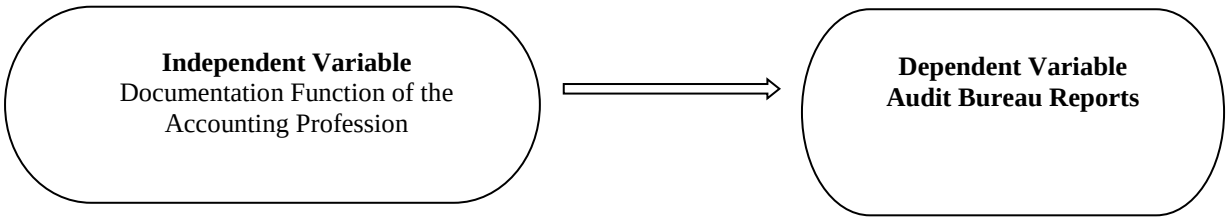
In general, the documentation function enhances the reliability of financial information and helps achieve transparency and credibility in financial reports.

- Providing reliable evidence: Accounting documents such as invoices, receipts, contracts, checks, and bank statements are important evidence for documenting all financial transactions [9].

- Study Variables

The variables covered by the study are as follows:
Basic concepts of the documentation function of the accounting profession (independent variable), Audit Bureau reports (dependent variable).

Field study



This chapter describes the study methodology used by the researchers, monitors the study's boundaries, identifies the study community, how to select the sample, and the characteristics of the sample members in light of their demographic characteristics. It then reviews the study structure used in collecting the data and information necessary for the study, and the procedures carried out by the researchers to ensure its apparent and structural scope as well as to ensure its stability. It also includes a description of the procedures carried out by the researchers in standardizing and applying the study tools, and finally explains how to apply the study, and the statistical methods used in analyzing the study data.

Study community

By community, means: the total group of people or events, or things to which the researchers seek to generalize the results of the study related to the problem being studied [10].

The study community is the Audit Bureau - Al-Khums branch, and the study sample is all managers, departments, heads, units, and employees. This was limited to only the targeted employees only and a random sample was used for the entire sample of employees.

Study sample

The sample is selected according to special rules so that it represents the community from which it was taken and on which the study is conducted, meaning that it has the same characteristics of the community in order to obtain an objective study [11].

Where (25) questionnaires were distributed, (22) questionnaires were retrieved at a rate of 88%, and after reviewing it was found that they were suitable for statistical processing, and the following table shows the distribution of the study sample according to the sector mentioned above:

Table (1) Details of the questionnaires distributed, retrieved and lost from them for the size of the sample studied

Statement	Statement Distributed	empty questionnaires	accepted questionnaires	percentage of empty questionnaires	Percentage of accepted questionnaires
Audit Bureau, Al-Khums Branch	25	03	22	12%	88%
Total questionnaires for the research sample	25	03	22	12%	88%

From Table No. (1), the total percentage of returned questionnaires is 88% of all distributed questionnaires, which is a high percentage according to Morgan's table, which indicates that the significant percentage is 12%. Figure No. (1) Details of accepted and empty questionnaires for the size of the sample studied:

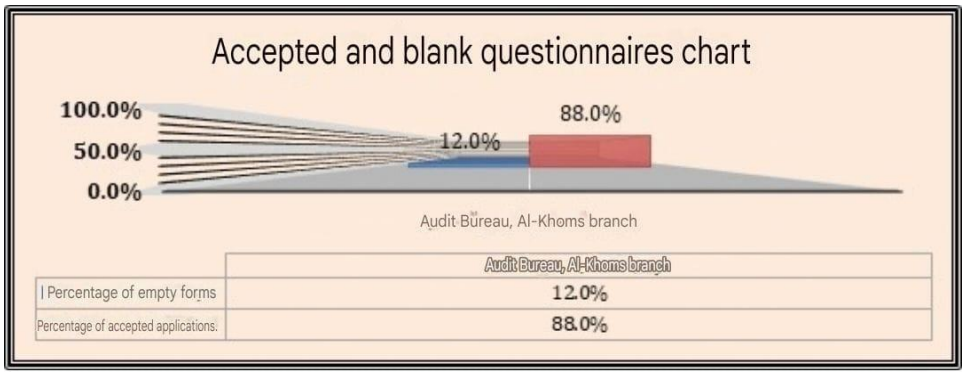


Figure No. (1) Details of accepted and empty questionnaires for the size of the sample studied:

Data collection tool (questionnaire)

The tool used to collect the information to be obtained from the study sample members is the questionnaire on the study topic, where the questionnaire consisted of 19 paragraphs, distributed over personal information and two axes explained **as follows:**

Personal information

It consisted of 4 paragraphs (age - educational qualification - years of experience - job position).

B) Study axes Obstacles facing the documentation function of the accounting profession in government sectors based on the reports of the Audit Bureau and may consist of **3 axes, which are:**

First axis: There is a weak application of documentation standards in many government sectors, which is centered on 5 paragraphs.

Second axis: There is a lack of training and qualification for accounting competencies in the field of documentation, which is centered on 5 paragraphs.

Third axis: There is a lack of mechanisms used to review and correct errors in documentation, which is centered on 5 paragraphs.

Reliability and validity of the tool (questionnaire)

Reliability and validity of the study tool are considered one of the most important topics of interest to the researchers in terms of their great impact on the importance of the study results and its ability to generalize the results. Validity and validity are related to the tools used in the study and their ability to measure what is to be measured and the accuracy of the readings taken from the tools [12].

Reliability test

As for the stability of the study tool, it means ensuring that the answer will be approximately the same if it is applied repeatedly to the same people at other times [13]. The researchers carried out the stability steps on the sample in two ways: the split-half method and the Cronbach's alpha coefficient.

Split-half reliability test (Spearman-Brown coefficient)

Pearson correlation coefficient was found between the average of odd-ranked questions and the average of even-ranked questions for each axis. The correlation coefficients were corrected using the Spearman-Brown correlation coefficient for correction according to the equation. Table No. 2 showed that there is a relatively large reliability coefficient for the questionnaire items as [14] indicates that acceptable reliability should not be less than 0.60%, which reassures the researchers to use the questionnaire with complete peace of mind.

Table No. (2) details the reliability coefficient (split-half method) for the axes

M	Axes	Number of paragraphs	Correlation coefficient before correction	Spearman-Brown coefficient	Result
1	First axis	05	0.735	0.857	High
2	Second axis	05	0.698	0.835	High
3	Third axis	05	0.708	0.841	High
Questionnaire as a whole		15	0.714	0.845	High

Source: Prepared by the researchers based on SPSS outputs.

Through Table No. (2), we note that the paragraphs of (Obstacles to the Documentation Function of the Accounting Profession in Government Sectors from the Reports of the Audit Bureau) - paragraphs of the first axis, amounting to (05) paragraphs, were divided into **two sections:** odd items and even items (3 audit - 2 even), where the respondent obtains two degrees, one on the odd half and the other on the even half, then the Pearson correlation coefficient was calculated between them, where it reached 735RP=0. After correcting its length in the Spearman-Brown equation, it reached (0.857), which is a high value and greater than 0.60, and this indicates the availability of a high degree of internal consistency in the answers, which enables us to rely on the answers of the sample items in achieving the research objectives and results. We also note that the paragraphs of the second axis, amounting to (05) paragraphs, were divided into two sections: odd items and even items (3 audit - 2 even), where the respondent obtains two degrees, one on the odd half and the other on the even half, then the Pearson correlation coefficient was calculated between them, where it reached 698RP=0. After correcting its length in the Spearman Brown equation, it reached (0.835), which is a high value greater than 0.60. This indicates the availability of a high degree of internal consistency in the answers, which enables us to rely on the answers of the sample items in achieving the research objectives and results. We also note that the paragraphs of the third axis, which amount to (05) paragraphs, were divided into two sections: odd items and even items (3 audit - 2 even), where the respondent gets two degrees, one on the odd half and the other on the even half. Then the Pearson correlation coefficient was calculated between them, where it reached 708RP=0. After correcting its length in the Spearman Brown equation, it reached (0.845), which is a high value greater than 0.60. This indicates the availability of a high degree of internal consistency in the answers, which enables us to rely on the answers of the sample items in achieving the research objectives and results. We also note that the questionnaire paragraphs as a whole, which amounted to (15) paragraphs, were divided into two sections: odd items and even items (09 audit - 06 even), where the respondent gets two degrees, one on the odd half and the other on the even half, then the Pearson correlation coefficient was calculated between them, where it reached 714RP=0. After correcting its length in the Spearman Brown equation, it reached (0.845), which is a high value greater than 0.60, and this indicates the availability of a high degree of internal consistency in the answers, which enables us to rely on the answers of the sample items in achieving the research objectives and results.

Reliability test using the Alpha Cronbach's method

Reliability refers to the extent of reliability in the scale to achieve the same results when it is reused again, after a period of time, for the same survey and under the same conditions as the first test; This can be evaluated in several ways, the most important of which is calculating the Cronbach's alpha coefficient, as the Cronbach's alpha values range from zero (unstable items) to one (perfect stability), and the stability coefficient is acceptable if it is greater than (0.60) and weak if it is less than that, and by using the correlation coefficients calculation between each paragraph in the questionnaire by using the (Cronbach's alpha) coefficient. The higher this dimension is, the more stable and reliable its results are, and thus the scale is acceptable and can be relied upon.

Table No. (3) Results of the stability test (Cronbach's alpha coefficient) for the questionnaire axes.

M	Axis	Number of paragraphs	Reliability coefficient (Cronbach's alpha coefficient value)	Result
1	Axis I	05	0.745	High
2	Axis II	05	0.702	High
3	Axis III	05	0.689	High
Questionnaire as a whole		15	0.714	High

Source: Prepared by the researchers based on SPSS outputs

It is clear from Table (3) that the value of the stability coefficient for the Cronbach Alpha coefficient for the dimensions ranged between (0.689 -0.745), which are high coefficients and enjoy a good degree of stability.

Also, the value of the stability coefficient for the Cronbach Alpha coefficient for the internal consistency of the study tool reached (0.714), which is a high coefficient, and thus this scale is considered valid for what it was designed to measure, and it also enjoys a high and excellent degree of stability compared to the acceptable level (0.60), which is the minimum acceptable level for the stability of any scale in administrative sciences, and thus it can be relied upon in field application, which makes the questionnaire form acceptable as a tool for collecting the data needed for the study.

Validity test

Validity test of the questionnaire means ensuring that it will measure what it was designed to measure [14] and validity also means "the questionnaire's inclusion of all the elements that must be included in the analysis on the one hand, and the clarity of its paragraphs and vocabulary on the other hand, so that it is understandable to everyone who uses it" [15]. The researchers confirmed the validity of the study tool as follows:

Validity of the questionnaire paragraphs

The validity of the questionnaire paragraphs was confirmed in two ways, **which are:**

- Apparent validity of the study tool (validity of the arbitrators): To verify the validity of the tool, the researchers relied on content validity, as they presented the tool to arbitrators who are specialists in the field of accounting, in order to know what the paragraphs measure in terms of the required performance and the extent of the relevance of the scale paragraphs to the variable to be measured, and to judge the paragraphs, their wording, their degree of clarity, and their suitability to the fields. The researchers took into account the arbitrators' comments, so they deleted some phrases and added other phrases according to their instructions.

Validity of internal and structural consistency of the study axes

Validity refers to the internal validity test in this study, which measures the internal consistency of the statements of one dimension with each other, and this is known through the square root of the value of the Cronbach's alpha coefficient. Also, the structural validity test was conducted, which is concerned with the validity of the scale's construction by knowing the degree of correlation of its axes with the total score of the scale, and this is known through the Pearson correlation coefficient, which should not be less than ((0.35 according to [16]. The following are the results of that:

Table No. (4) Results of the validity tests for the questionnaire axes

M	axes	Construct validity coefficient (correlation with the total score of the questionnaire)	Internal validity coefficient (internal consistency) Square root of Cronbach's alpha coefficient	Significance level	Result
1	Axis I	0.632**	0.863	0.000	High
2	Axis II	0.704**	0.838	0.000	High
3	Axis III	**0.602	0.830	0.000	High
The questionnaire as a whole		----------	0.844	High	

** Correlation is significant at the 0.01 level (2-tailed)

Source: Prepared by the researchers based on SPSS outputs

From Table (4), it is clear that the axes of the study tool (questionnaire) achieved the required degree of validity, as is clear from the coefficients of structural validity and internal validity, which were statistically significant and all at a significance level of 0.01, whether for the axes or variables, and thus the tool can be relied upon to measure the study variables and achieve its objectives.

Normality Test

The Kolmogorov-Smirnov One-sample K-s Test was used to determine whether the data follow the normal distribution or not, which is a necessary test in the case of hypothesis testing, because most laboratory tests require that the data be normally distributed [17].

Table No. (5) shows the results of the Kolmogorov-Smirnov test, as it shows that the statistical value and the significance level value for all variables are greater than 0.05 (0.05 <. sig), which indicates that the data follow the normal distribution and laboratory tests must be used.

Table No. (5) Details of the normal distribution test (One-Sample K-S Test):

M	Axes	Statistical value	Degree of freedom	Moral significance
1	**Axis I**	0.132	22	0.052
2	**Axis II**	0.126	22	0.063
3	**Axis III**	0.111	22	0.054
The questionnaire		0.123	22	0.056

Source: Prepared by the researchers based on SPSS outputs.

***This is a lower bound of the true significance.**

a. Lilliefors Significance Correction

Table (5) shows that the value of the level of significance of the questionnaire as a whole was 0.056 at a statistical significance level greater than the level ($0.05 \geq \alpha$), which means that the paragraphs and axes of the study are subject to normal distribution and laboratory tests must be used on them.

Statistical treatments

The researchers used a set of statistical methods in the statistical analysis process through the (Spss) program, which are: frequencies and percentages, arithmetic means and standard deviations. Cronbach's alpha test to determine the stability of the questionnaire paragraphs, Pearson's correlation coefficient test to determine the relationship between the variables and their degree and strength, normal distribution test to determine whether the data follow the normal distribution or not, simple regression coefficient test to determine the relationship between the independent variable and the dependent variable, and to determine the size of changes in the dependent variable as a result of the change in the independent variables.

Characteristics of the study sample

Characteristics of the study sample according to the age variable:

Table No. (6) Characteristics of the study sample according to the age group

Age Group	Frequency	Percentage	Sort by Availability
31-40 years	**03**	**13.6%**	**3**
41-50 years	**06**	**27.3%**	**2**
51 years and more	**13**	**59.1%**	**1**
Over Total	**22**	**100%**	--------

Prepared by the researchers based on the outputs of the (SPSS) program

From the data contained in Table No. (6), it is clear that the age group, from 51 years and above, is represented in the sample at a rate of (59.1%) of the sample size, while workers aged (41 to 50 years) were the most frequent and available respondents in the sample, at a rate of (27.3%) of the sample size, while workers aged 31-40 years were represented in the sample at a rate of (13.6%) of the sample size as well. Despite this, the percentages are close to each other, and they are realistic percentages given the age groups in society, as most members of society are within the fifties, and therefore the sample here, with respect to the age group variable, represents the study community.

Characteristics of the study sample according to the academic qualification

Table No. (7) Characteristics of the study sample according to the academic qualification

Academic qualification	Frequency	Percentage	Sort by availability
Higher diploma	05	%22.7	**2**
Bachelor's degree	15	%68.2	**1**
Master's degree	02	%9.1	**3**
Total	22	%100	----------

Prepared by the researchers based on the outputs of the (SPSS) program

From the data contained in Table No. (7), it is clear that employees with a bachelor's degree are the most frequent and available respondents in the sample, with a percentage of (68.2%) of the sample size, while the percentage of the sample size of those with a higher diploma was (22.7%), while the percentage of the

sample size of those with a master's degree was (9.1%). These percentages are realistic, as most members of society are educated and hold certificates on the one hand, and on the other hand, these percentages are consistent with the distribution of the sample size, and thus the sample here represents the educational qualifications of the study community.

Characteristics of the study sample according to years of experience

Table No. (8) Characteristics of the study sample according to years of experience.

Years of Experience	Frequency	Percentage	Sort by Availability
Less than 5 years	03	13.6%	4
5 to less than 10 years	03	13.6%	3
10 to less than 15 years	03	13.6%	2
15 years and over	13	59.1%	1
Total	22	%100	-----

Prepared by the researchers based on the outputs of the (SPSS) program

From the data contained in Table No. (8), it is clear that employees with more than 15 years of experience or more are the most frequent and available respondents in the sample, with a percentage of (59.1%) of the sample size, while the percentage of those with experience from 10 to less than 15 years, with percentages of (13.6%), while the percentage of those with experience from 5 to less than 10 years, with percentages of (13.6%), while the percentage of those with experience less than 5 years, with percentages of (13.6%), and these percentages are realistic as most members of the community have high experience.

Characteristics of the study sample according to the job position

Table No. (9) Characteristics of the study sample according to the job position.

Job Title	Frequency	Percentage	Sort by Availability
Branch Head	01	4.5%	5
Administration Manager	03	13.6%	4
Head of Department	04	18.2%	3
Internal Auditor	04	18.2%	2
Employees	10	45.5%	1
Total	22	%100	---------

Source: Prepared by the researchers based on the outputs of the (SPSS) program.

From the data contained in Table No. (9), it is clear that the employee category is the most frequent and available respondents in the sample, with a percentage of (45.5%) of the sample size, while the percentage of the internal auditor's category was (18.2%), while the percentage of the department head category was (18.2%), while the percentage of the department manager category was (13.6%) and finally the percentage of the branch head category was 4.5%, and these percentages are realistic.

Descriptive analysis of the study sample's answers

The study sample's answers to the paragraphs of the study tool (questionnaire) were analyzed based on arithmetic averages and standard deviations to determine the degree of agreement. The study tool adopted the five-point Likert scale, where the score of 5 meant strongly agree, and the score of 1 meant strongly disagree. The average range was calculated to judge the degree of agreement as shown in the following table (10).

Table No. (10) The degree of agreement scale according to the five-point Likert scale for arithmetic averages

Measurement	Score	Weighted Average	Score of Agree
Strongly Disagree	**1**	From 1.00 to 1.80	Very Low
Disagree	**2**	More than 1.80 to 2.60	Low
Neutral	**3**	More than 2.60 to 3.40	Moderate
Agree	**4**	More than 3.40 to 4.20	High
Strongly Agree	**5**	More than 4.20 to 5.00	Very High

Source: Prepared by the researchers based on the outputs of the (SPSS) program

This was done according to the following mathematical operations:

The range was calculated in the five-point Likert scale, range = 5 – 1 = 4

Then the range (4) was divided by the largest value, which is (5), as follows: 4 ÷ 5 = 0.80

This value (0.80) was added to the lowest value, which is (1), and so on, as shown in the above table No. (10).

The following table shows the estimation of the availability levels of the research variables according to the relative weights

Table No. (11) Estimation of the availability levels of the research variables according to the relative weights

Relative weight rate	90-100	80-89.9	70-79.9	50-69.9	Less than 50
Rating	Very excellent	Very good	Good	Acceptable	Weak

Source: Prepared by the researchers based on SPSS outputs

The following is a descriptive analysis of the answers of the study sample variables, each separately:

Obstacles to the documentation function of the accounting profession in government sectors based on the reports of the Audit Bureau (a field study on the accounting yuan - the fifth branch)

- Analysis of the answers of a sample of paragraphs of the axis (there is a weakness in the application of documentation standards in many government sectors)

Table (12) shows the analysis of the data on the paragraphs of the first axis

(On the existence of weak application of documentation standards in many government sectors)						
RM	**Statement**	**Arithmetic mean**	**Standard deviation**	**Relative weight**	**Degree of agreement**	**Rank**
1	Poor documentation affects the efficiency of government work and services provided to citizens.	3.91	1.02	78.2%	High	2
2	There are optimal standards applied to improve the documentation system in government institutions.	3.59	1.05	71.8%	High	4
3	Lack of documentation makes it difficult to hold individuals or stakeholders accountable.	3.36	1.22	67.3%	Medium	5
4	There are challenges facing the government in implementing and updating documentation standards.	3.82	1.05	76.4%	High	3
5	There is a lack of promotion of the culture of documentation and commitment to standards among employees.	4.14	0.71	82.7%	High	1

Source: Prepared by the researchers based on SPSS outputs

Table No. (12) shows the arithmetic averages, standard deviations and relative weights of the sample's responses regarding the weak application of documentation standards in many government sectors, which ranged between medium and high.

Paragraph No. (1) came in first place with an arithmetic average of (4.14), which is a high average, and a standard deviation of (0.710), and the relative weight reached (75.2%), which indicates that the level of the paragraph is rated very good and the degree of agreement among the sample is high, indicating the dispersion and diversity of opinions regarding the paragraph, and thus the availability of its requirement is good "There is a weakness in strengthening the culture of documentation and commitment to standards among employees" at a high degree.

While paragraph (3) came in last place in terms of the degree of approval, its arithmetic mean was (3.36), with a standard deviation of (1.22) and a relative weight of (67.3%), which indicates that the level of the paragraph is rated as good (lack of documentation makes it difficult to hold individuals or concerned parties accountable) and the degree of approval in the sample is good, indicating the dispersion and diversity of opinions about the paragraph, all of which indicates that the degree of approval of the paragraph is good, and thus its requirements are available to a good degree from the point of view of the study sample.

In general, we find that the first axis of the study sample is available to a high degree, from the point of view of those employees, as this axis obtained a general arithmetic mean of (3.76), which is a very good average, and a standard deviation of (0.336), and a relative weight of (75.2%) with a quality level of rated

as very good, which indicates that the level of the axis in the study community is very good from the point of view of the study sample.

Analysis of the answers of the sample paragraphs of the axis (there is a lack of training and qualification for accounting competencies in the field of documentation).

Table (13) shows the data analysis on the paragraphs of the second axis

On the existence of a lack of training and qualification for accounting competencies in the field of documentation)						
RM	**Statement**	**Arithmetic mean**	**Standard deviation**	**Relative weight**	**Degree of approval**	**Ranking**
1	Lack of training affects the quality of financial reports prepared.	4.18	0.800	83.6%	High	**1**
2	The effectiveness of training programs in improving accounting performance can be measured in the area of documentation.	4.09	1.06	81.8%	High	**2**
3	Beginning accountants can develop their documentation skills in a practical way.	3.50	0.910	70.0%	High	**5**
4	Promoting organizational culture encourages continuous learning and development among accountants.	3.68	1.04	73.6%	High	**3**
5	Accountants need comprehensive training courses to develop documentation skills and compliance with international accounting standards.	3.64	0.900	72.7%	High	**4**
	Mean, Deviation and Overall Relative Weight	3.81	0.469	76.2%	High	

Source: Prepared by the researchers based on SPSS outputs

Table No. (13) shows the arithmetic means, standard deviations and relative weights of the sample's responses regarding the lack of training and qualification of accounting competencies in the field of documentation, which ranged between medium and high.

Paragraph No. (1) came in first place with an arithmetic mean of (4.18), which is a high average, and a standard deviation of (0.800), and the relative weight reached (83.6%), which indicates that the level of the paragraph is rated very good and the degree of agreement among the sample is high, indicating the dispersion and diversity of opinions regarding the paragraph, and thus the availability of its requirement is very good "Lack of training affects the quality of prepared financial reports" to a high degree. While paragraph (3) came in last place in terms of the degree of approval, its arithmetic mean was (3.50), with a standard deviation of (0.910) and a relative weight of (70%), which indicates that the level of the paragraph is rated as good (novice accountants can develop their skills in the field of documentation in a practical way) and the degree of approval in the sample is good, indicating the dispersion and diversity of opinions about the paragraph, all of which indicates that the degree of approval of the paragraph is good, and thus its requirements are available to a good degree from the point of view of the study sample.

In general, we find that the second axis of the study sample is available to a high degree, from the point of view of those employees, as this axis obtained a general arithmetic mean of (3.81), which is a very good average, and a standard deviation of (0.469), and a relative weight of (76.2%) with a quality level of rated as very good, which indicates that the level of the axis

in the study community is very good from the point of view of the study sample.

Analysis of the answers of the sample paragraphs of the axis (There is a lack of mechanisms used to review and correct errors in documentation).

Table (14) shows the data analysis on the paragraphs of the third axis

(On the lack of mechanisms used to review and correct errors in documentation)						
RM	**Statement**	**Arithmetic mean**	**Standard deviation**	**Relative weight**	**Degree of agreement**	**Rank**
1	There are challenges facing reviewing and correcting errors in the current documentation.	3.91	1.11	78.2%	High	**3**
2	The lack of a mechanism to identify the most common errors in the documentation.	3.55	0.91	70.9%	High	**4**
3	The lack of specific models or standards used to review the documentation.	4.23	0.75	84.5%	High	**1**
4	The absence of a spirit of cooperation between different teams to improve the quality of the documentation.	3.55	0.91	70.9%	High	**5**
5	Modern technology mechanisms are not used to improve the mechanisms of reviewing and correcting errors.	4.00	0.69	80.0%	High	**2**
Mean, deviation and overall relative weight		3.84	0.282	%76.8	**High**	

Source: Prepared by the researchers based on SPSS outputs

Table No. (14) shows the arithmetic means, standard deviations and relative weights of the sample's responses regarding the lack of mechanisms used to review and correct errors in documentation, and they ranged between medium and high.

Paragraph No. (3) came in first place with an arithmetic mean of (4.23), which is a high average, and a standard deviation of (0.750), and the relative weight reached (84.5%), which indicates that the level of the paragraph is rated very good and the degree of agreement among the sample is high, indicating the dispersion and diversity of opinions regarding the paragraph, and thus the availability of its requirement is very good "the absence of specific models or standards used to review documentation" at a high degree.

While paragraph (4) came in last place in terms of the degree of approval, its arithmetic mean was (3.55), with a standard deviation of (0.910) and a relative weight of (70.9%), which indicates that the level of the paragraph is rated as good (the absence of a spirit of cooperation between different teams to improve the quality of documentation), and the degree of approval in the sample is good, indicating the dispersion and diversity of opinions about the paragraph, all of which indicates that the degree of approval of the paragraph is good, and thus its requirements are available to a good degree from the point of view of the study sample.

In general, we find that the third axis of the study sample is available to a high degree, from the point of view of those employees, as this axis obtained a general arithmetic mean of (3.84), which is a very good average, and a standard deviation of (0.282), and a relative weight of (76.8%) with a quality level of very good, which indicates that the level of the axis in the study community is very good from the point of view of the study sample.

Summary of the analysis of the sample's responses to the axes of the study variables:

Table (15) Summary of the analysis of the sample's responses to the study variables:

Number	**Axis**	**Arithmetic mean**	**Standard deviation**	**Relative weight**	**Degree of agreement**	**Rank**
1	Axis I	3.76	0.336	%75.2	High	**3**
2	Axis II	3.81	0.469	%76.2	High	**2**
	Axis III	3.84	0.282	%76.8	High	**1**
Average, deviation and overall relative weigh		3.80	0.296	76%	High%	

Source: Prepared by the researchers based on the outputs of the (SPSS) program

Table No. (15) shows the arithmetic averages, standard deviations and relative weights of the sample's responses to the research variables, and they were all high averages.

In general, we find that the obstacles to the documentation function of the accounting profession in the government sectors based on the reports of the Audit Bureau under study are available to a high degree, according to the opinions of the study sample, as it achieved a high arithmetic average (3.80), while the standard deviation was medium and high, reaching (0.296) and a weight percentage of (76%) at a very good level of appreciation. This indicates a decrease in the dispersion of opinions regarding the characteristics paragraphs, and thus their homogeneity around their arithmetic means.

- Testing the study hypotheses:
- Testing the main hypothesis and its branches:

The main hypothesis of the research states that "there are statistically significant moral obstacles to the documentation function of the accounting profession in the government sectors based on the reports of the Audit Bureau in the study sample from the point of view of employees", and in order to accept or deny this hypothesis, it is necessary to know the obstacles facing the documentation function of the accounting profession. To know this, the (T-test) test model was used, and the results were as in Table No. (16)

The results of the (T-test) test to measure the obstacles facing the documentation function of the accounting profession.

Table (16) The results of the (T-test) test to measure the obstacles facing the documentation function of the accounting profession

Domain	Arithmetic mean	Difference between paragraph mean and standard mean and standard mean	Standard deviation	Statistical value / T-Test	Statistical significance value	Significance Relationship
Sub-hypothesis 1	3.76	0.760	0.336	10.660	0.000	Morale
Sub-hypothesis 2	3.81	0.810	0.469	8.171	0.000	Morale
Sub-hypothesis 3	3.84	0.840	0.282	14.043	0.000	Morale
Main study hypothesis	3.80	0.800	0.296	12.781	0.000	Morale

Source: Prepared by the researchers based on the outputs of the SPSS program. The results in Table No. (16) showed that:

The main hypothesis: The response average (3.80) is greater than the measurement average (3) and the differences are equal to (0.80). To determine the significance of these differences, the value of statistical significance is less than 0.05. This indicates that there are significant differences. We accept the hypothesis that says (There are significant statistical obstacles to the documentation function of the accounting profession in government sectors based on the reports of the Audit Bureau) A field study on (the Audit Bureau, Al-Khums branch) according to the study sample at a significance level of (0.05).

The first sub-hypothesis: The response average (3.76) is greater than the measurement average (3) and the differences are equal to (0.76). To determine the significance of these differences, the value of statistical significance is less than 0.05. This indicates that there are significant differences. We accept the first sub-hypothesis that says (There is a weakness in the application of documentation standards in many government sectors). Study Field study on (Audit Bureau, Al-Khums Branch) according to the study sample at a significance level of (0.05)

The second sub-hypothesis: The average response is (3.81) which is greater than the average measurement (3) and the differences are equal to (0.469) and to determine the significance of these differences, the value of statistical significance is less than 0.05 and this indicates that there is a significant difference. We accept the sub-hypothesis that says (There is a lack of training and qualification for accounting competencies in the field of documentation) Field study on (Audit Bureau, Al-Khums Branch) according to the study sample at a significance level of (0.05)"

Third sub-hypothesis: The average response is (3.84) which is greater than the average measurement (3) and the differences are equal to (0.282) and to determine the significance of these differences, the value of statistical significance is less than 0.05 and this indicates that there is a significant difference. We accept the sub-

hypothesis that says (There is a lack of mechanisms used to review and correct errors in documentation) Field study on (Audit Bureau, Al-Khums Branch) according to the study sample at a significance level of (0.05)"

Accounting Branch Five) According to the study sample at a significance level of (0.05)"

RESULTS

Through the above study of the obstacles to the documentation function of the accounting profession in government sectors based on the reports of the Audit Bureau and through statistical analysis, the study reached the following results:

1- The results showed that there are obstacles facing the documentation function of the accounting profession in government sectors based on the reports of the Audit Bureau, the most important of which are:

A. The weak number of accountants adequately trained in accounting documentation.

B. The lack of use of advanced accounting systems that contribute to accelerating and mastering documentation processes.

C. The lack of clear and specific standards for documentation processes, which leads to a discrepancy in operations between different entities.

D. Administrative and bureaucratic complexities harm the acceleration of the documentation process and the assessment of financial performance.

2- It became clear from the results that there is a weak application of documentation standards in many government sectors, the most important of which are:

A. There is a weak promotion of the culture of documentation and commitment to standards among employees.

B. Weak documentation affects the efficiency of government work and services provided to citizens.

C. There are challenges facing the government in implementing and updating documentation standards.

3- It was found that there is a lack of training and qualification of accounting competencies in the field of documentation, the most important of which are:

A. Lack of training affects the quality of prepared financial reports.

B. The effectiveness of training programs can be measured in improving accounting performance in the field of documentation.

C. Enhancing organizational culture encourages continuous learning and development among accountants.

4- There is a lack of mechanisms used to review and correct errors in documentation, the most important of which are:

A. The lack of specific models or standards used to review documentation.

B. Modern technology mechanisms are not used to improve error review and correction mechanisms.

C. There are challenges facing the review and correction of errors in current documentation.

Recommendations

Based on the results of the study, the researchers recommend monitoring the study sample as follows:

- Enhancing the use of digital systems to raise the efficiency of documentation and reduce human errors.
- Providing training for employees to use these systems effectively.
- Developing unified procedures manual for documenting accounting operations, which facilitates compliance and contributes to achieving transparency?
- Organizing workshops and training courses to raise employees' awareness of the importance of documentation and its role in protecting public funds.
- Providing a supportive work environment that includes the resources and tools necessary to ensure the quality of documentation.
- Simplifying procedures for reviewing accounting documents and reports to facilitate the verification process and ensure transparency.
- Developing a mechanism to periodically evaluate and update documentation standards in accordance with best practices.

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