

# **The Effect of the Government Accounting Information System on Achieving the Objectives of Internal Control in the State of Kuwait**

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## **Abstract**

This study aimed to show the role of the governmental accounting system in Kuwait through its component to achieve the internal control of objectives. The descriptive analytical method and content analysis methods were used in this study. The primary data was collected from the internal auditors operating in the Kuwaiti ministries and Governmental institutions through the use of five-point scale questionnaires. The numbers of the questionnaires valid for data analysis reached (185) questionnaires from (201) distributed questionnaires, by response ratio (92%). Descriptive statistical methods were used in analyzing the data, also the percentages, frequencies, and (Cronbach's) Alpha test, preliminary validity test, the multiple regression test was used to test the study hypotheses.

The study found that there is an influential role for all dimensions of the governmental accounting information system in Kuwait collectively in achieving the objectives of internal control in the Kuwaiti governmental internal control units, and this may be attributed to the failure to develop internal control methods, documents, forms and electronic devices, and this may be attributed to the additional internal control procedures that it is followed by physical monitoring and carrying out the actual inventory and through committees to ensure the protection of assets and ensure their actual existence. The study recommended a numbers of recommendations, the most important are: the work to develop the governmental accounting information system in Kuwait through reviewing its components, specifically the books, through records electronic devices, documents, forms, reports, financial statements and the final accounts in order to better fit with auditing objectives and to review the used governmental controls in the units of the internal auditing and control to achieve the internal control objectives.

**Keyword: Governmental Accounting Information System, Objectives of Internal Control, State of Kuwait.**

## **Introduction**

The world's governments, and specifically the governmental financial and supervisory authorities, are trying to adopt the best financial and accounting policies and means in order to improve their management of public assets and funds in the country, as they try hard to limit their exposure to risks and to control them, and to exploit these available funds and assets in the best way to maximize the expected benefit from the process of exploiting government resources. In the country, in a way that reflects positively on the size and quality of the social and economic services that can be provided by these governments, in addition to enabling governments to fulfill their external and internal financial obligations in a correct manner at the lowest possible cost and in line with laws, legislations, and financial and supervisory systems.

The accounting systems used in the various government sectors are considered one of the most important tools for producing the accounting and financial information that the state needs in order to make decisions, specifically those decisions with a financial impact, and the competent government agencies try to provide advanced and effective accounting systems commensurate with their needs, as the human element interferes in the production of information accounting being based on feeding these accounting systems with the initial inputs and data required by the accounting system to produce data and information that government departments require in the completion of their work.

The nature of government departments is based on implementing their plans and strategies with the help of their cadres in various ministries and government agencies, which means the necessity of providing the financial allocations that these departments need to implement their plans and programs, and at the same time there is an urgent need to provide effective control over these bodies to verify and ensure the commitment of all government agencies to disburse expenditures. And the collection of government revenues in accordance with the financial regulations and laws in force in the state, and that no party exceeds the financial allocations that were previously set for it in the state's general budget. Therefore, government internal control units have been established in ministries and government agencies that carry out the tasks of controlling cash and the various assets that are managed in that entity, it works to ensure that the government revenue collection process is good, and it works to prevent waste and extravagance that could be exposed to state funds in that agency.

## **Study Problem**

The rapid development in the method of government administration in all countries of the world, including the State of Kuwait, such as the trend towards e-government, which necessarily means the implementation of financial operations through sophisticated financial and accounting systems, in addition to attempts to misuse government assets and abuse of public funds and sometimes expose them to risks of loss of assets or extravagance in Its use, in addition to the absence of a central accounting financial data base that allows the concerted efforts of the bodies in charge of the control process, such as internal control units, the Kuwaiti accounting bureau and financial observers, which created a gap and dimension in the information provided by government accounting systems for government control purposes, and this created a state of uncertainty that the objectives of internal control It is achieved effectively, so the State of Kuwait sought to review and evaluate its financial, accounting and control systems by launching the Enterprise Recourse Planning (ERP) project, which includes Governmental Financial Management Information System (GFMIS), using the Oracle system, within A plan to restructure the country's financial system a Kuwait submitted by the Ministry of Finance, which included the implementation of a project to re-engineer the financial operations of the financial sectors and sectors related to the Ministry of Finance.

It is as if one of the objectives of the ERP project is to provide government financial management information systems to obtain a set of integrated automated financial systems, develop accounting systems, generalize the application of financial systems to government agencies, restructure the state's general budget, which is one of the government controls tools, and create a central data base that can be made by all those who are authorized delegates have access to it.

Therefore, after implementing the project, the need arose to study the relationship between the governmental accounting system in Kuwait and its impact on achieving the objectives of internal control. The problem can be identified with the following questions:

The main question: What is the role of the government accounting information system in Kuwait in achieving the objectives of internal control?

This question is divided into the following sub-questions:

1. What is the role of the documentary cycle in the government accounting information system in Kuwait in achieving the objectives of internal control?
2. What is the role of accounting books and records in the government accounting information system in Kuwait in achieving the objectives of internal control?
3. What is the role of electronic devices in the government accounting information system in Kuwait in achieving the objectives of internal control?
4. What is the role of documents and forms in the government accounting information system in Kuwait in achieving the objectives of internal control?

### **Study Objectives**

Based on the subject of the study and the nature of its problem, it is possible to define a set of objectives that this study will seek to achieve, as the main objective of the study is to show the role of the government accounting system in Kuwait in achieving the objectives of internal control, and this goal can be clarified more precisely through the following objectives:

1. Identify the role of the documentary cycle in the government accounting information system in Kuwait in achieving the objectives of internal control.
2. Identify the role of accounting books and records in the government accounting information system in Kuwait in achieving the objectives of internal control.
3. Identify the role of electronic devices in the government accounting information system in Kuwait in achieving the objectives of internal control.
4. Identify the role of documents and forms in the government accounting information system in Kuwait in achieving the objectives of internal control.

### **Study Importance**

The importance of this study is evident in showing that the role of the government accounting information system in Kuwait in achieving the objectives of internal control will provide an opportunity for government auditing bodies to review the reality of internal control in government agencies in a way that opens the way to avoid negatives related to internal control, which enables the objectives of internal control to be better achieved, and this will lead To preserve government assets, to control public funds, and to control the risks that government departments are exposed to. In light of the study results, Kuwaiti government internal auditors dealing with the accounting

system can improve their perception of their role and tasks that must be implemented to better achieve the objectives of internal control in light of the accounting system implemented within the ERP project, which will reflect positively on the government internal control function. Knowing the role of the government accounting information system in Kuwait in achieving the objectives of internal control will enable the Kuwaiti government to implement its operations and activities effectively, economically and financially, which will contribute to rationalizing government decisions and thus improving government performance.

### **Study Hypotheses**

After the study problem was formulated and identified in a number of questions, the following hypotheses were formulated:

**H01: There is no statistically significant role for the government accounting information system (documentary cycle, accounting books and records, electronic devices, documents and forms) to achieve the objectives of internal control in the State of Kuwait.**

The following sub-hypotheses emerge from the first main hypothesis:

H01-1: There is no statistically significant role for documentary cycle in the government accounting information system in Kuwait in achieving the objectives of internal control.

H01-2: There is no statistically significant role for accounting books and records in the government accounting information system in Kuwait in achieving the objectives of internal control.

H01-3: There is no statistically significant role for electronic devices in the government accounting information system in Kuwait in achieving the objectives of internal control.

H01-4: There is no statistically significant role for documents and forms in the government accounting information system in Kuwait in achieving the objectives of internal control.

### **Literature Review**

Governmental accounting is viewed as a set of principles, rules and procedures that govern the process of collecting, recording and classifying financial operations that administrative units undertake to be presented in financial reports and lists submitted to the legislative and executive authority, investors and researchers, to identify the extent to which government administrative

units adhere to legal legislation in the collection and spending of public funds and assistance in making decisions, evaluating performance and assisting in long and short-term planning processes and identifying the strength or weakness of the financial position and the size of obligations and cash reserves to meet these obligations (Ehalaiye et al., 2021).

The information system is defined as: “a set of resources, physical and human components, policies, procedures, software and databases that work to collect, store, process and display information to the beneficiaries of it, and use it in the decision-making process and control and evaluate the functions and activities of the organization” (Esmeray, 2016).

Information technology has contributed to increasing the ability of accounting systems to adapt and quickly adapt to the work environment in the organization, by providing effective economic means for storing, retrieving and processing data, and then submitting it to decision-makers in a timely manner. This was clearly reflected in the efficiency of accounting information systems, allowing them to great flexibility in dealing with rapid changes and responding to them (Gelinas et al., 2014)

Also, the use of modern information technologies in the fields of accounting information systems work can contribute to increasing the effectiveness of these systems if those responsible for the work of accounting information systems are identified on the most important effects and areas in which these technologies can be used, and in a way that would facilitate the work of these systems. Accountants in particular, and it gives them a wider scope to carry out duties and actions that can contribute to serving the objectives of the economic unit within which it operates more effectively (Komala, 2012).

The researcher believes that the technology that is used in the information system is desirable to be appropriate and appropriate to the nature of the activities of the entity or unit used and to be economical in terms of the cost of its operation and maintenance.

### **Governmental Accounting System**

The government accounting system is defined as the system that performs accounting functions in non-profit government units, and it operates according to a framework of principles, foundations and rules whose purpose is to control financial resources and regulate their expenditures according to the general budget (Ceran et al. 2016).

The researcher believes that the government accounting system is desirable to operate within the accounting principles and to comply with the governmental financial systems in force in the country.

### **Government Accounting System Requirements**

There are many requirements that must be met and fulfilled in the government accounting system, and they were presented as follows: (de Azevedo et al., 2020)

1. The government accounting system must be designed in line with the financial, economic and administrative requirements of the state.
2. The necessity of linking the accounting system and the tabulation system used in preparing the general budget.
3. It is important to prepare the accounts so that they clearly show the purposes and elements for which resources are allocated for expenditures and the individuals responsible for protecting these resources and using them in the implementation of the various programs and projects.
4. The design of the accounting system should aim to show the financial and economic results of the aspects of each program's activity, that is, the ability to measure resources, determine expenditures, and show the results of a deficit or surplus.
5. The design of the accounting system must be taken into account that it is appropriate to the possibilities of imposing financial and accounting control over the financial appropriations of government administrative units, following up on the implementation of operations and projects, managing programs, and imposing internal control over the state's revenues and expenditures.
6. Giving the necessary financial data for planning, follow-up and evaluation of results, as well as financial and economic analysis for the purposes of evaluation and control of public funds.
7. The accounting system must be clear so that those in charge of it can determine the nature of the elements and record them regularly and easily, and so that a sound external audit can be conducted.

The researcher believes that it is desirable for governments and those in charge of government accounting systems in them to review and evaluate the requirements of the government accounting system and to develop mechanisms to achieve them continuously.

### **Characteristics of an Effective Government Accounting System**

Achieving the goals of the government accounting system efficiently and effectively requires that it have several characteristics (Brito & Jorge, 2020):

1. The accounting system must be in conformity with the constitutional and legal texts and other legislation.
2. That the accounting system classifications agree with the general budget classifications.
3. To organize accounts in a way that clearly expresses the purposes for which public funds were obtained and spent.
4. That the accounting system has the ability to fully disclose the financial position of the state.
5. That the accounting system has the ability to show the extent to which the executive authority, in its various administrative units, adheres to laws and regulations.
6. The government accounting system should have an organizational structure that clarifies how government institutions are linked to the central financial authority, and how to deal with them.

The researcher believes that if these characteristics of the accounting system are available in any country, the outputs of this system will be of high credibility and reliability and can be relied upon to a large extent.

### **Internal Control**

Internal control is defined as the organizational plan, procedures and methods used by the facility management to maintain the facility's assets, ensure the correctness of accounting data, increase production efficiency, and increase compliance with accounting policies. (Sumaryati & Machmuddah, 2020)

Internal control is defined as a system that contains an organizational plan consisting of a set of methods and procedures applied to achieve the objectives set, in order to ensure the effective



functioning of the organization's work, and these goals include adherence to the prescribed administrative policies, protection of the facility's assets, detection of fraud and errors, if any, as well as verification. From the validity of the accounting books and the time spent in preparing credible accounting information (Chaveerug & Ussahawanitchakit, 2009, p54)

The internal control is also seen as the procedures and methods used in order to preserve cash and other assets with the aspect of ensuring the clerical accuracy of the bookkeeping process. This view has evolved so that internal control is defined as including the organizational plan, coordination methods and standards used in the project in order to protect its assets, control and review accounting data and ensure that accuracy and dependence on it, increasing productivity and encouraging workers to adhere to objective administrative policies (Vandesompele et al., 2002)

The researcher believes that the control measures that are implemented must be commensurate with the nature of the unit's activity in order to be effectively applicable.

## **Internal Control Components**

### **Accounting Control**

Accounting control includes the organizational plan, coordination methods, and procedures aimed at testing the accuracy of the accounting data emanating in the books and accounts and the degree of reliance on them. This type includes several methods such as the use of total control accounts, the follow-up of periodic review balances, the system of approvals, the approval of settlement entries by a responsible employee, the existence of a sound documentary system, an internal audit system and the separation of duties (Johnstone, 2020).

### **Administrative Control**

Administrative control includes the organizational plan, means of coordination and procedures aimed at achieving the greatest degree of productive efficiency while encouraging adherence to the policies, instructions and administrative procedures of the facility. Administrative control adopts, in order to achieve its objectives, various means, such as statistical statements, estimated budgets, time and movement studies, standard costs and quality control (Haggerty & Travis, 2006).

The researcher believes that the unit should study and evaluate its monitoring needs. There is no balance between administrative and accounting control and internal control in order to obtain an effective internal control.

### **Governmental Internal Control**

Government internal control considers that it is a process in which several parties participate and is based on legislation and objectives that must be achieved through developing systems and implementation policies and procedures that control the method of work and prevent the occurrence of errors and deviations, or discover them immediately and assist in the speedy decision-making to address them in a manner that ensures the preservation of assets and the achievement of goals efficiently and effectively ( López & Peters, 2010).

The Arab Group for Supreme Audit Institutions defined internal control as an organizational plan for the means and procedures developed by the establishment to help achieve the objectives of the administration and ensure the safety and efficiency of implementing the work of the establishment and the application of management policies, preserving the assets and property of the establishment from fraud and loss, preventing errors and discovering them if any, and preparing Sound financial data on time (Ariyanto & Bone, 2020).

In addition, the International Organization of Supreme Audit Institutions (INTOSAI), through the Committee on Internal Control Standards in the government sector, gave the definition of internal control, as internal control was defined as an integrated process carried out by the management and employees of an entity while seeking to perform its tasks and is designed to provide implicitly Reasonably, that the general objectives will be achieved, and the internal control is adapted to achieve a separate but overlapping series of the overall objectives of the enterprise, which are goals that are applied through many specific sub-goals, functions, processes and activities (Azuma, 2008).

The researcher believes that government internal control is the government's plan to monitor its public assets and funds to preserve them through a set of technical administrative, financial and accounting procedures and controls that are imposed by the force of laws and legislations to ensure compliance with them.

## **The Government Accounting System and its Relationship to Internal Control**

The government accounting system as an information system helps the financial management in allocating funds and evaluating the performance of government units and to shed light on the areas that require more control, and the accounting data has become necessary to measure the performance of government agencies, and to formulate public policies, as this system must evolve to accommodate its being limited In adhering to the financial laws and regulations related to the flow of resources, to concern for the use of the allocated resources and the effectiveness of their use (Soudani, 2013).

A good accounting system is considered a system for producing the necessary accounting information, providing the required data that form a basis for decision-making and assisting in preparing periodic follow-up reports that would achieve effective control over the organization's performance. Planning, control and performance evaluation, and this effect is represented by the appropriate data and information provided by this system on the alternatives available to decision-makers that contribute to solving the existing and expected problems in order to achieve the required goals. (Ningtyas & Roekhudin, 2019)

Governmental accounting systems are considered one of the most important state tools that are used in the state's administration and implementation of its business, as the data and figures provided by the accounting system are relied upon in the decision-making process, preparing government budgets and formulating strategic and short-term plans, and the government accounting system is the one that provides the required information. For the supervisory authorities to implement control processes and to indicate the extent to which government revenue collection and expenditure disbursement processes are in line with laws and regulations that confirm the legitimacy of government collections and expenditures, and it is necessary that government accounting systems be designed in a way that facilitates the achievement of the goals for which this system was found, whether they are monitoring, planning or objectives. Administrative, as the users of government accounting systems need to obtain accounting data and information through these systems easily and conveniently and within times and conditions that follow the nature of the need and according to the type of activity of the department or government ministry. The government accounting system, like any other system, consists of a group of interacting and interconnected elements that form a network of information lines. At the government level, it is a

system that performs the functions of control, follow-up and information that covers the components of the units of the state's organizational structure, especially the control departments, financial planning and decision-making, and the fact that countries strengthen the principle of legal accountability in its departments. The government accounting system must be distinguished by its ability to provide outputs and information that contribute to achieving the implementation of the principle of legal accountability to which the work and activities of the government administration are subject. Therefore, the evaluation and follow-up of the effectiveness and suitability of the government accounting system must be a matter of concern and consideration for higher government departments to reach an appropriate level to activate its role as a tool to serve government departments by providing information and facts appropriate for the purposes of analyzing the various activities of the state in terms of its cost, return and control (Devi et al., 2021).

The changes and developments in the government business environment have led to an increase in the size of the tasks that the state exercises, the expansion of its scope and the diversity of its activities, which led to the large size of its expenditures and the complexity of its tasks, which imposed a great challenge on its work and constituted an important incentive to develop its accounting system to be able to assist it in the performance of its tasks from Through the provision of data and information that help it to make various decisions, especially with regard to planning, control and performance evaluation work. Hence, the government accounting system has received the attention of government administration, researchers, and international and professional bodies, and there has become an urgent need to apply many modern scientific concepts, rules and foundations that make it a tool Assist in exercising the task of management in various fields (Janvrin et al., 2012).

The government accounting system is also concerned with a number of matters, the most important of which is the state's general budget, which is considered the state's tool for planning, implementation, follow-up, control and decision-making. Monitoring in government departments focuses on achieving administrative and financial control over both revenues and expenditures. It is noticeable that the development that occurred over the previous years in the public services provided by the state and the increasing burden on the state, and then the great expansion of departments and the wide spread in government institutions. This led to the need for advanced

accounting information systems to keep pace with this expansion, and then the possibility of obtaining reports and collecting them together to obtain a unified report for the state. (Xie et al., 2017)

The accounting systems provide information to various users inside and outside the establishment, and these users depend on the accuracy of presenting the accounting system reports, in order for the facility to maintain the accuracy of the information and reliable operation in order to apply control policies and procedures on the system, whether manual or computerized, and thus the objectives of internal control remain the same. However, the control policies and procedures differ between the two types of systems due to changes in the organizational structure and the change of traditional documents, and the different method of data processing, and there are some risks caused by the use of computer-based systems. The computer lacks personal judgment and the ability to distinguish matters that go beyond reasonable limits, and there is also the possibility of modifying the data without leaving any material traces, in addition to two main problems: the ease of transferring data due to the small size of storage means, which may facilitate theft or copying, and viruses the computer that causes many problems, and the internal control applied in the computer-based accounting system is called the system control (Chalmers et al., 2019).

The researcher believes that in order to achieve the objectives of government internal control, a sound government accounting system must be in place that is characterized by the characteristics that are required to be provided by it and known to international governmental accounting organizations, in order to provide the information required to be used in the examinations, tasks and internal control procedures.

### **Study Methodology**

The scientific method and procedures used in such studies were followed. The descriptive and analytical approach was used to describe their variables and analyze the relationship between these variables, in addition to the study community and the tools used in data collection and analysis, as well as a presentation to test the stability of the study tool. The study also adopted the theoretical and applied approaches. Where the theoretical approach dealt with both accounting information systems and internal control and the relationship between them, while the applied approach showed the effect of the accounting information system in Kuwait on achieving the objectives of internal control in light of institutional resource planning.

## **Data Collection Methods**

To achieve the objectives of the study and test the hypotheses on which it is based, two types of data were obtained: the primary data and the secondary data:

### **First: Primary Data**

It is that data that was collected through the field study and using the questionnaire that was designed for the purpose of the current study, depending on what is available from previous studies, books and publications, so that it includes all the variables of the different study, and it consisted of four main areas so that there is a field consisting of several phrases expressing The independent variable, which is the government accounting system, and the dependent variables, which will express the objectives of internal control.

### **Second: Secondary Data**

They are the data that were used to form the theoretical framework of the study, whereby the various library sources were referred to for review and review of previous literature, and books, scientific studies, refereed periodicals and academic theses specialized in accounting, auditing, internal control, accounting information systems and government accounting were used.

### **Study Population and Sample**

The study population consists of the internal auditors working in the internal audit and control units in the Kuwaiti ministries, authorities and institutions, where the researcher undertook the process of counting the number of governmental internal auditors in those units and their number reached (252), where the study questionnaire was distributed among them, and the number of distributed questionnaires reached (201) A questionnaire, and after the process of collecting the questionnaires from the internal auditors, the number of the retrieved questionnaires reached (190), and upon verifying the validity of the recovered questionnaires for the purposes of statistical analysis, it was found that there are (5) questionnaires that are not valid for statistical analysis. (185) A questionnaire, and the following is a description of the demographic characteristics of the respondents of the internal auditors working in the audit and internal control units in the Kuwaiti ministries, authorities and institutions.

### Estimate the Reliability of the Questionnaire

To find out the reliability of the study tool, the researcher conducted a calculation of the internal consistency of the Cronbach Alpha with the aim of testing the reliability of the questionnaire.

**Table No. (1): Cronbach Alpha Coefficients**

No.	Variables	Cronbach Alpha
1	documentary cycle	0.73
2	books and records	0.75
3	electronic devices	0.74
4	documents and forms	0.89
Governmental accounting information system		0.86
Objectives of internal control		0.88
<b>The whole questionnaire</b>		<b>0.92</b>

Table No. (1) shows that the values of the stability coefficients (Cronbach Alpha) for the dimensions and fields of the study ranged between (0.73-0.89), all of which are high values, and the value of the reliability coefficient for the tool as a whole reached (0.92), which is an acceptable value for the purposes of the application. Most studies indicated that the acceptance rate of the reliability coefficient is (0.70). (Sekaran, 2003)

### Descriptive Statistics

The mean and standard deviations were extracted for the answers of the study sample individuals on the paragraphs of the dimensions of the field of the governmental accounting information system in Kuwait. Table No. (2) illustrates this.

**Table No. (2): The arithmetic means and standard deviations of the respondents 'answers to the dimensions of the field of the "governmental accounting information system in Kuwait"**

No.	Variables	mean	standard deviation	degree of evaluation
1	documentary cycle	3.72	0.28	High
2	books and records	3.41	0.48	Medium
3	electronic devices	3.34	0.86	Medium

4	documents and forms	3.26	0.40	Medium
	<b>government accounting information system</b>	<b>3.34</b>	<b>0.26</b>	<b>Medium</b>

It is clear in Table No. (2) that the mean of the respondents' answers to the dimensions of the government accounting information system domain in Kuwait ranged between (2.83-3.72), and it came in first place after the "documentary cycle" with an arithmetic mean (3.72) with a high evaluation degree. The second came after "accounting books and records" with an arithmetic mean (3.41) with a medium rating, and in third place came after "electronic devices" with an arithmetic mean (3.34) and a medium evaluation score, and came fourth after "documents and forms" with an arithmetic mean (3.26) A medium evaluation score, in the fifth place and last came after the "final financial reports and statements" with an arithmetic mean (2.83) and a medium evaluation score, and the arithmetic mean of the government accounting information system in Kuwait reached (3.34) with a medium evaluation score.

The researcher believes that the field of the government accounting information system is as if with an account mean (3.34) and with a moderate degree of evaluation, which justifies the need to develop the government accounting system and the subsequent development of the accounting books and records used models and the provision of updated electronic devices and software, types of documents, forms, and reporting method And the final financial statements, and this justifies the need for the enterprise resource planning project and the development of government financial and accounting systems in the State of Kuwait. Also, the standard deviation of the answers of the internal auditors as individuals of the sample is not significant, and this indicates that they agree in their opinions about the degree of evaluation.

As the researcher sees, with regard to the documentary cycle, although this dimension is evaluated in a statistically high degree, it is not very high, which means the need to reconsider the documentary cycle, especially if work has been made to develop the rest of the dimensions of the government accounting system in the State of Kuwait.



### Test Hypotheses of the Study

**H01: There is no statistically significant role for the government accounting information system (documentary cycle, accounting books and records, electronic devices, documents and forms) to achieve the objectives of internal control in the State of Kuwait.**

To test this hypothesis, multiple regression analysis was used, and the results were as follows:

**Table (3): Results of multiple regression analysis**

Coefficients					ANOVA			Model Summery		Dependent variable
Sig t*	Calculated T	Standard error	B	البيان	Sig F*	Df	F	R <sup>2</sup>	R	
0.000	6.640	0.035	0.231	documentary cycle	0.000	4	105.606	0.615	0.784	achieve the objectives of internal control
0.000	5.641	0.037	0.211	books and records						
0.000	4.042	0.042	0.169	electronic devices						
0.000	4.851	0.040	0.195	documents and forms						

\* Statistically significant at ( $p \leq 0.05$ )

Table (3) shows the existence of a positive and strong correlation between the government accounting information system and achieving the objectives of internal control, based on the value of the correlation coefficient R, which amounted to (0.784). The value of the determination coefficient R<sup>2</sup>, which amounted to (0.615), indicates that a rate of (61.5%) of the change in achieving the objectives of internal control is the result of the change in the government accounting information system, and that a percentage of (38.5%) is attributed to other factors outside the field of study.

As can be seen from the table the model's significance, as the calculated value of F reached (105.606), and the level of significance (Sig. F = 0.000) which is less than 0.05, and this indicates the existence of a statistically significant effect of the government accounting information system in achieving the objectives of internal control at a significant level ( $p \leq 0.05$ ), and at (4) degrees of freedom.

As for the table of transactions, it showed that the value of the regression coefficient B at the dimension (the documentary cycle) reached (0.231), which indicates that an increase in the documentary cycle by one unit leads to an increase in the achievement of internal control objectives by (0.231) units. A statistically significant positive significant impact at the level of ( $p \leq 0.05$ ) for the documentary cycle in achieving the objectives of internal control, as the value of the calculated T reached (6.640) at the level of significance (Sig. T = 0.000).

The value of the regression coefficient B at the dimension of (accounting books and records) is (0.211). At the level of ( $p \leq 0.05$ ) for the books and accounting records in achieving the objectives of internal control, as the value of the calculated T reached (5.641) at the level of significance (Sig. T = 0.000).

The value of the regression coefficient B at the dimension of (electronic devices) is (0.169), which indicates that the increase in electronic devices by one unit leads to an increase in achieving internal control objectives by (0.169) units, and the table indicated the existence of a statistically significant positive significant impact at the level of ( $p \leq 0.05$ ) for electronic devices in achieving internal control objectives, as the calculated T value reached (4.042) at a significance level (Sig. T = 0.000).

The value of the regression coefficient B at the dimension of (documents and forms) is (0.195), which indicates that an increase in documents and forms by one unit leads to an increase in the achievement of internal control objectives by (0.195) units. The level of ( $p \leq 0.05$ ) for documents and forms in achieving the objectives of internal control, as the value of the calculated T reached (4.851) at the level of significance (Sig. T = 0.000).

Based on the previous results, the first main null hypothesis is rejected and the alternative hypothesis is accepted, which states that: **“There is a statistically significant role for the government accounting information system (documentary cycle, accounting books and records, electronic devices, documents and forms) to achieve the objectives of internal control in the State of Kuwait”.**

## Conclusions

After data were collected from the internal auditors working in Kuwaiti ministries and government institutions, these data were analyzed through conducting the necessary statistical

treatments, and in light of this, the study concluded with a set of results and recommendations, the following is a presentation:

1. The components of the government accounting information system in Kuwait, in all their dimensions combined, are available.
2. That after the documentary cycle as one of the components of the government accounting information system, you are of a high degree, while you are the rest of the components, which include books and accounting records, electronic devices, documents, forms and reports, as if you are both of them with a medium degree, and this indicates insufficient accounting books and records, electronic devices, documents, forms and reports from as it relates to internal control.
3. The study showed that the objectives of internal control are being achieved collectively in the audit units of internal control in the Kuwaiti ministries and government agencies with a medium degree, and this indicates that not all internal control objectives are fully achieved, and specifically the objectives of internal control related to oversight of accountability, compliance with laws and legislation, and protection Assets.
4. The study showed that there is an influential role for all dimensions of the government accounting information system in Kuwait collectively in achieving the objectives of internal control in the Kuwaiti governmental internal control units, and this may be attributed to the failure to develop internal control methods, documents, forms and electronic devices, and this may be attributed to the additional internal control procedures that It is followed by physical monitoring and carrying out the actual inventory and through committees to ensure the protection of assets and ensure their actual existence.

### **Recommendations**

In light of the results of the study, the following recommendations can be made:

1. Work to develop the government accounting information system in Kuwait by reviewing its components, specifically accounting books and records, electronic devices, documents, forms, reports and final financial statements that are in a better way with the control work to achieve the objectives of government internal control.
2. Studying and reviewing the governmental supervisory controls applied in the audit and internal control units to better achieve the objectives of internal control, especially the

objectives of oversight over liability accountability, compliance with laws and legislation, and asset protection.

3. Enhancing internal control procedures related to asset protection. Previous inventory and control systems that use appropriate forms and documents that show historical archiving of control results and inventory carried out on assets and any violations, if any.
4. He drew the attention of higher managements in Kuwaiti ministries and government institutions to the need to encourage internal auditors to acquire professional practice certificates in their field of work and to provide them with material and moral incentives.
5. Work to develop a plan and training program to develop the capabilities of government internal auditors by enrolling them in specialized training courses and programs.

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