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The impact of Information Technology on the Organization of Financial Management (a field study on Iraqi telecommunications companies Asiacell and Zain in Iraq)

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A B S T R A C T

Financial management organization is crucial to the success and sustainability of telecom companies in Iraq Asiacell and Zain in Iraq. Information Technology is an important tool that greatly affects the organization and management processes of financial businesses. It was distributed among the members of this sample, which represents employees of Asia Cell and Zain Iraq, and a random sample was taken, as the number of individuals surveyed reached 180 samples. This research aims to understand the impact of Information Technology on the Organization of Financial Management in Asia Cell and Zain and to reveal the benefits and challenges associated with

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this modern technology. After analyzing the data and testing the hypotheses, the study reached several primary results, the most important of which was that there was a statistically significant correlation at a significance level of 0.05 between Information Technology and the financial management organization.

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Company, Zain Company.

Introduction:

Due to the rapid development of Information Technology, Asiacell and Zain are facing financial challenges. Organizational financial management represents a significant challenge for businesses because they rely on traditional paper-based processes to manage finances. Information Technology is one of the most prominent innovations that humanity has witnessed in the modern era. Information Technology, ranging from mobile devices to wide area networks and complex software systems, dramatically affects our daily lives and every aspect of public and private life. Information Technology also allows data and information to be stored, processed, transmitted and used effectively and instantly at any time and place. It relies on a variety of hardware, software, networks, and systems to achieve this goal. IT applications cover a wide range of fields, such as business, commerce, education, medical care, and entertainment. It helps improve work efficiency, save time and energy, and enhance interaction and communication between individuals and institutions.

Prepare financial management, a crucial aspect of any institution or organization, whether commercial or non-profit. Understanding and implementing sound financial management practices helps an organization's financial success and promotes sustainability and growth. (Al-Samarrai, 1997) Financial management aims to improve the organization's ability to effectively manage financial resources and use them to achieve the organization's goals at the lowest cost and in the shortest time. Financial management plays a vital role in making informed financial decisions and the financial sustainability of an organization. It helps achieve a balance between financial returns and risks and improves investment efficiency and growth. It also helps in regulating business and financial activities and complying with applicable financial and tax laws.

1- The problem of study:

The telecommunications sector in Iraq faces significant challenges in organizing financial management, especially in Asiacell and Zain companies. There is a need to improve financial operations and enhance efficiency to achieve desired financial results. It is likely to play a crucial role in making this happen.

2- Purpose of the study:

This research aims to study the impact of Information Technology on the Organization of Financial Management in Asiacell and Zain in Iraq. The two financial departments will be compared before and after IT implementation to determine improvements in financial performance and process efficiency.

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3- Study hypothesis:

1- There is a positive, morally significant correlation between Information Technology organizations and the financial management of Asia Cell and Zain companies.

2- There is a significant effect between Information Technology and the financial management organization of Asiacell and Zain companies.

4- Study variables:

In the context of research on the impact of Information Technology on the Organization of Financial Management in Asiacell and Zain, the independent variable and the dependent variable are determined as follows:

The independent variable is Information Technology. This variable is used to understand how the use and application of Information Technology affect the organization and improvement of financial management in the company.

The dependent variable is the Organization of Financial Management in Asia Cell and Zain. It is studied how the financial and administrative organization in the directorate is affected by the use and implementation of Information Technology. The impact on the organization is assessed through analysis of financial operations, financial transaction processing, financial reports, and financial analyses.

5- The conceptual framework of the research:

Information Technology concept:

The literature is filled with many definitions of the concept of Information Technology, and after reviewing these definitions, the researcher saw the possibility of dividing them into two basic trends. They:

1- Artistic or technical direction:

Supporters of this trend focus on the elements and components of Information Technology. In this context, some define Information Technology as a set of technical applications and technologies, including computer hardware and networks, software, and equipment needed to connect to the Internet. (Al-Alami, 2013) Others view Information Technology as the result of the interaction of three technologies: computer technology and the computers and equipment they provide. Various software and communication technologies and the technologies they provide help link computers and information systems into integrated systems at all levels. Some define Information Technology as a set of computerized equipment and applications such as the four main components of modern industrial systems are computer-aided manufacturing, computer-aided design, electronic data interchange, and planning systems. Resources that affect organizational productivity. It is noted that these definitions focused on technical elements without clarifying the tasks or benefits of these elements. (Al-Lami, 2013) It also does not fit with the managerial perspective of studying Information Technology.

2- Career direction:

Proponents of this trend focus on the tasks and functions performed by Information Technology. In this context, some view Information Technology as a general term that describes all types of technology used to collect, process, store, retrieve, and disseminate information. Some people define it as a set of devices, tools, and processes that provide the infrastructure and services to transmit, store, process,

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disseminate, and distribute information. (Nima, 2017) Alternatively, all technologies (computing, software, communications) are used to collect, process, store, and retrieve data in various forms (text, digital, visual, and audio).

In summary, the researcher believes that Information Technology can be defined as an integrated system of computers, communications, software, networks, services, and equipment, for the purpose of collecting, storing, and processing data, and for the purpose of obtaining, disseminating, and exchanging information (Al-Hasnawi, 2014). Achieving organizational goals efficiently and effectively.

Characteristics of Information Technology:

This tremendous trend towards Information Technology, which has become a feature of the era, makes the neighborhood of society called the information society due to the explosion of knowledge and the digital revolution, which makes us trace the impact of this trend through knowledge of the characteristics of Information Technology, which turned out to be represented in: (Abu Ghoneim, 2007)

1- Speed: It means performing something within a short period of time to accomplish several different and separate tasks.

2- Constancy, where the computer is characterized, for example, by its ability to repeat the work stably, that is, to perform it again and again in the same manner and to obtain precisely the same results any number of times. (Bassi, 2013)

3- Accuracy: In addition to being fast and accurate, it can detect the smallest differences that humans are unable to see.

4- Reducing space and sharing inspiration. The first is the result of storage methods that accommodate large volumes of stored information that can be accessed very quickly, and the second means intellectual tasks that the researcher shares The machine is developed through the process of interaction and discussion between the researcher and the system. (Harb, 2016)

5- Mobility, mobility, and transferability. By the first, we mean the user's benefit from Information Technology services during his movement from one place to another through many means of communication, such as the laptop computer and others. As for the second, We are referring to the potentiality of transmitting data from one medium to another, exemplified by the conversion of an auditory message into a written or visually-perceived message. (Al-Khawalda) , 2005)

6 - Interactivity: The individual utilizing this technology has the capability to function as both a recipient and a transmitter simultaneously. The communication process permits participants to interchange roles, thereby facilitating the establishment of interactive exchanges between activities. Moreover, it encompasses the element of synchronization, enabling users to receive messages at their convenience without the need for simultaneous system usage. (Al-Abadi, 2006)

The Importance of Information Technology:

1. Complexity and volatility of work environments

The orbit in which organizations revolve has become more complex and volatile because of advances in communication, transportation, and technology, which have created changes as well as political and economic changes. To keep up with this change, the organization performs its activities relying on the Information Technology standard to protect its operations in this unstable and complex

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environment, including good environmental scanning. Forecasting processes, re-engineering management, and building strategic alliances with other organizations (Al-Abadi, 2006). Therefore, we can explore that Information Technology has become an automated tool for all of these activities. For example, organizations use executive information systems. To obtain a daily or hourly summary of sales, the level of activities is under control, and the crisis is averted before it is too late.

2. National competition and the global economy

International institutions are exerting focused pressure on advanced technology and the possibility of remote communication, which has increased the intensity of recent global competition, which also focuses on quality, the level of service in the speed of delivery, after-sales service, and providing products and services according to the customer's request. Accordingly, Information Technology supports organizations competing globally. In obtaining the advantages of globalization, it can China. Productivity, raising the level of service, and increasing profitability represents an entry point for dealing with many of the problems and imposition of globalization. (Harb, 2016)

3. Study what is not available

It is often impossible for us to study phenomena and problems on the basis of the available evidence and facts of reality, so the conditions of our contemporary life require the study of many phenomena and situations that need to recall past times, such as geological developments or slowing down the tape of events so that we can follow rapidly developing phenomena that occur in a small part of the world. The second is the processes of nuclear fission, explosion, combustion, etc. These phenomena also require that we create scenarios for them in the future through which we can evaluate our options on the basis of the consequences they entail (Al-Khawaldeh, 2005). Accordingly, we have no alternative to embody what is not available except Information Technology, the superior ability to represent events, across time and space.

The concept of organizing financial management

Financial management is the organizational function tasked with analyzing optimal methods for acquiring essential capital and determining the most effective strategies for utilizing this funding to achieve the primary objective of a company, namely, the maximization of its market value. This involves efficiently investing capital to ensure the optimization of shareholders' wealth and to facilitate the organization's long-term survival, growth, and continuity. In essence, it can be seen as a form of art. Efficient financial management in corporate and institutional settings. Within trade and business organizations, as well as various service entities, a financial department exists to fulfill the responsibilities associated with monitoring financial and accounting transactions, commonly referred to as budgeting. This function aligns with the predetermined goals of the capital operation policy. (Al-Sanfi, 2005)

The predominant financial departments are typically observed within business enterprises, as opposed to the accounting and financial departments within non-profit service organizations. In the latter, the primary goals of financial management revolve around generating tangible and intangible effects on the financial entity of the institution. This is accomplished through the allocation of substantial capital, augmentation of capital, enhancement of financial liquidity, and attainment of financial profit. These objectives are pursued in order to achieve a suitable return on investment, while concurrently exercising prudent management of business risks (Hassoun, 1996).

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Financial management function

The financial management function revolves around how to finance and manage a company's investments in a way that achieves the greatest possible return on those investments at the lowest level of risk and with the lowest possible amount of capital. It is also considered responsible for preparing good financial planning for the company and financial control, in addition to solving particular problems that do not occur frequently, such as merger problems between companies. (Al-Maydani, 2004)

The Function of financial management is to collect financial information and data, record them, and summarize them in administrative reports after they are well-reviewed to help the Board of Directors make decisions and follow the necessary corrective measures in the event of any deviation from the plans and mechanisms of the financial system to which the company is committed. (Al-Ansari, 2006)

Financial management objectives

It is known that the existence of the financial entity of any institution stems from achieving a list of goals. The researcher highlighted the most prominent goals for which financial management was established (Al Ship, 2007).

1- Providing cash liquidity

One of the most prominent factors for the continuation of any financial entity is financial liquidity, and planning for this goal is one of the first steps in successful economic construction while planning to obtain profits as soon as possible in order to create a balance between spending and earning rates (Ahmed, 2010).

2- Achieving returns for shareholders

This works to gain trust within the business entity and gives the opportunity to increase shareholders and increase capital. The evidence that securing liquid cash cover is one of the most critical factors for continuity is what happened after the repercussions of the global economic crisis in 2008/2009 when some institutions were able to recover from this setback as a result of the availability of financial liquidity. (Ahmed, 2010)

3- Profit goal

It is considered the most vital objective in the private business sector at all levels, and the importance of setting these procedural financial objectives has emerged as a set of formulated objectives as the reference points against which financial performance is measured. (Ben Sassi, 2011)

The practical framework for research

This aspect includes the practical framework of the research, which mainly includes three aspects: the first aspect includes research methods and procedures, the second aspect includes the statistical description of the research variables, and the third aspect includes hypothesis testing.

First: The research population and sample:

The study population was limited by identifying the number of employees of Asiacell and Zain companies in Iraq. Their number reached (180) employees, and the sample size was chosen randomly. The sample details can be explained as follows:

Table (1) Distribution of sample members

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variable	category	frequency	Percentage
Sex	male	87	48%
	feminine	93	52%
the age	Under 35 years old	50	28%
	From 35 to 45 years	62	34%
	45 years and over	68	38%
Educational level	Ph.D	7	4%
	Masters	20	11%
	Bachelor's	153	85%
Years of service	5 years	29	16%
	From 10 to 15 years	60	33%
	More than 15 years	91	51%

Source: Prepared by the researcher based on the questionnaire answers

Second: Tests of the study tool

Description of the study instrument

The questionnaire included three parts: the first part (general information) and introductory information for the individuals surveyed, which included (gender, age, educational level, and years of service), and the second part of the questionnaire included measures related to (Information Technology). The third part of the questionnaire also represented measures related to (the organization's financial management). In all questionnaire measures, a five-point Likert scale was used, with a point assigned to each option.

Table (2) shows the structure of the questionnaire.

	Key variables	The sequence of paragraphs in the form	Total paragraphs
1	General information	4-1	4
2	Information Technology	X1-X10	10
3	Organization of Financial Management	X11-X20	10

Source: Prepared by the researcher based on the questionnaire form.

The researcher prepared the questionnaire form and distributed it to the selected sample in the field

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of study manually. The researcher interpreted and clarified the questions for the responding sample.

Third: Five-point Likert scale

The researchers point out that a five-point Likert scale (strongly agree, agree, neutral, disagree, strongly disagree) was used to judge the level of respondents' responses.

Table 3: Five-point Likert scale

the level	**Ranking**	**Weighted average**	Class
Strongly Disagree	1	From 1 to 1.80	Very weak
not agree	2	From 1.81 to 2.60	weak
neutral	3	From 2.61 to 3.40	Moderate
agree	4	From 3.41 to 4.20	high
Strongly Agree	5	From 4.21 to 5	very high

Source: Prepared by the researcher.

Third: Testing the validity of the questionnaire

1- Tests before distribution:

• Measuring face validity and comprehensiveness

In order to ensure the questionnaire's ability to measure the study variables, it was subjected to a test of face validity and comprehensiveness. This is to be presented to a number of arbitrators and experts in the field of business administration to ensure the accuracy of the paragraphs contained in the form and their suitability to the research hypotheses and objectives and to seek their opinions regarding its ability to measure the research variables in a way that ensures the clarity and

• Measuring the stability of the resolution:

What is meant is the ability of the questionnaire to show the same results when it is re-applied to the same individuals again. This is done through the use of the Cronbach Alpha scale, and the questionnaire was finalized before distribution.

Table (3) Cronbach's alpha coefficient

1. the scale	2. Cronbach's alpha coefficient
3. Information Technology	4. 0.921
5. Organization of Financial Management	6. 0.871

Source: Prepared by the researcher based on SPSS outputs.

Fourth: Internal consistency of the questionnaire variables:

For testing and ensuring the validity of the questionnaire, we relied on the internal consistency of the items related to the research variables. The moral correlation values express the credibility of the representation of these paragraphs. As shown in Table No. (4).

Table (4) Correlation coefficients for the items related to the second axis (Information

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Technology

ت	Paragraphs of the second axis (Information Technology)	Correlation coefficient	Sig.
1.	Information Technology plays a vital role in improving the efficiency of a company's financial activities	**0.625	0.000
2.	Information Technology	**0.648	0.000
3.	It helps speed up the processes of collecting and analyzing financial data	**0.219	0.000
4.	The use of integrated information systems contributes to improving the accuracy and reliability of financial reports	**0.324	0.000
5.	Information Technology helps facilitate the process of making strategic financial decisions.	**0.411	0.000
6.	The use of advanced financial software increases the accuracy and speed of budget preparation	**0.456	0.000
7.	Technological development opens doors for improved communication and collaboration between a company's financial departments.	**0.528	0.000
8.	The use of Information Technology helps improve cash management and financial planning.	**0.691	0.000
9.	Information Technology enables organizations to monitor and control financial performance on an ongoing basis.	**0.432	0.000
10.	Investment in Information Technology is considered a strategic investment that contributes to enhancing competitiveness and sustainable growth.	**0.570	0.000

Source: Prepared by the researcher based on SPSS outputs

From the results of Table (4), we note that all Pearson correlation coefficients between the items and the grade are statistically significant at a significance level of 0.01, where the upper limit of the Pearson coefficients was (0.691**). The minimum was (0.219**), and therefore, all the items are internally consistent with Degree (the second axis), which proves the validity of the internal consistency of the paragraphs.

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Table (5) Correlation coefficients for the items related to the third axis (organizing financial management)

	Paragraphs of the third axis (organizing financial management)	Correlation coefficient	Sig.
1-	Financial policies and financial decision-making are directed effectively and systematically in the company	**0.412	0.000
2-	Financial resources are well-planned and organized to achieve the company's objectives	**0.620	0.000
3-	Expenditures and revenues are monitored accurately and regularly	**0.542	0.000
4-	Savings and investment policies were implemented effectively and reliably	**0.571	0.000
5-	All financial transactions are dealt with fairly and transparently	**0.548	0.000
6-	Financial evaluation and performance analysis procedures are applied on a regular basis	**0.530	0.000
7-	There is defined responsibility and precise distribution of financial tasks in the organization	**0.366	0.000
8-	Accurate and effective financial reports are provided to the organization's management and third parties	**0.599	0.000
9-	Continuous training and development is provided to employees in the field of financial management	**0.440	0.000
10-	The necessary resources for financial management are adequately provided	**0.470	0.000

Source: Prepared by the researcher based on SPSS outputs

From the results of Table (5), we note that all Pearson correlation coefficients between the items and the grade are statistically significant at a significance level of 0.05, where the upper limit of the Pearson coefficients was (0.620). The minimum was (0.366), and therefore, all the items are internally consistent with the grade (the third axis)), which proves the validity of the internal consistency of the paragraphs.

Fifth: Presentation, analysis, and diagnosis of Information Technology

The independent variable of the research, Information Technology, was measured through (10) items and through the answers of (180) views among employees of Asia Cell and Zain Company, as it obtained a calculated mean of (3.713), a high level, by expressing understanding of the various aspects surrounding its work, including the methods Work and Information Technology received a standard

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deviation of (0.836), relative interest (74%) good, and a relative coefficient of variation (23%), as shown in the results of Table.(6)

Table (6): Presentation and analysis of Information Technology data

	Paragraphs	Arithmetic mean	standard deviation	Relative importance	Coefficient of vernation
1	Information Technology plays a vital role in improving the efficiency of a company's financial activities	3.90	0.729	78%	19%
2	Information Technology	3.42	1.092	68%	32%
3	It helps speed up the processes of collecting and analyzing financial data	3.74	0.809	75%	22%
4	The use of integrated information systems contributes to improving the accuracy and reliability of financial reports	3.95	0.792	79%	20%
5	Information Technology helps facilitate the process of making strategic financial decisions.	3.67	0.952	73%	26%
6	The use of advanced financial software increases the accuracy and speed of budget preparation	3.57	1.167	71%	33%
	Technological development opens doors for improved communication and collaboration between a company's financial departments.	3.67	0.931	73%	25%
8	The use of Information Technology helps improve cash management and financial planning.	3.52	0.854	70%	24%
9	Information Technology enables organizations to monitor and control financial performance on an ongoing basis.	3.94	0.921	79%	23%
10	Investment in Information Technology is considered a strategic investment that contributes to enhancing competitiveness and sustainable growth.	3.75	0.849	75%	23%

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The Total	3.713	0.836	74%	23%

Source: Prepared by the researcher based on SPSS

Sixth: Presentation, analysis, and diagnosis of the financial management organization

The variable dependent on the research was the Organization of Financial Management through (10) items and through the answers of (180) views among employees of Asia Cell and Zain Company, as it obtained a calculated mean of (3.924), a high level, by expressing understanding of the various aspects surrounding its work, including the methods Work and Information Technology received a standard deviation of (0.794), relative interest (78%), reasonable, and a relative coefficient of variation (20%), as shown in the results of Table (6).

Table (7): Presentation and analysis of the financial management organization

	Paragraphs	Arithmetic mean	standard deviation	Relative importance	Coefficient of vernation
1	Financial policies and financial decision-making are directed effectively and systematically in the company	4.11	0.728	82%	%18
2	Financial resources are well-planned and organized to achieve the company's objectives	4.13	0.820	83%	2%0
3	Expenditures and revenues are monitored accurately and regularly	3.94	0.641	79%	16%
4	Savings and investment policies were implemented effectively and reliably	4.12	0.710	82%	17%
5	All financial transactions are dealt with fairly and transparently	4.11	0.867	82%	21%
6	Financial evaluation and performance analysis procedures are applied on a regular basis	3.88	0.868	78%	22%
7	There is defined responsibility and precise distribution of financial tasks in the organization	4.15	0.692	83%	17%
8	Accurate and effective financial reports are provided to the organization's management and third parties	3.86	0.715	77%	19%
9	Continuous training and development is provided to employees in the field of financial management	3.45	0.789	69%	23%

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10	The necessary resources for financial management are adequately provided	3.49	1.113	70%	32%
The Total		3.924	0.794	78%	20%

Source: Prepared by the researcher based on SPSS

Seventh: Testing the research hypothesis:

Hypothesis testing:

1- The first primary hypothesis: There is a positive, morally significant correlation between Information Technology and the Organization of Financial Management of Asiacell and Zain companies.

Table (8) shows the correlation matrix between the variables of the regression model. The correlation coefficient between Information Technology and the financial management organization is (0.336) with a significance level of (0.00). The researcher concluded from this result (that there is a positive correlation between Information Technology and the financial management organization.)

Table (10) shows the correlation coefficient between Information Technology and financial management organization.

Correlations			
		Information Technology	Organization of Financial Management
Pearson Correlation	Information Technology	1.000	0.336
	Organization of Financial Management	0.336	1.000
Sig. (1-tailed)	Information Technology	.	.000
	Organization of Financial Management	.000	.
N	Information Technology	180	180
	Organization of Financial Management	180	180

Source prepared by the researcher based on SPSS

2- The second primary hypothesis: There is a significant effect between Information Technology and the financial management organization of Asiacell and Zain companies.

Table (11) shows the impact of Information Technology on financial management organizations.

Independent variable	**Organization of Financial Management**		**R^2**	**F**	
	B_0	**B_1**		**Calculated**	**Sig.**

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Information Technology	2.558	0.296 Sig.t 0.000	0.336	18.788	0.000

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

Table (11) shows the following

The results of the regression analysis show that there is a significant effect of Information Technology as an independent variable on the Organization of Financial Management combined as a dependent variable. The calculated F value was *(18.788)) with a significance level of (0.05). The value of the coefficient of determination (R2) was (0.336), which means that (33.6%) of the explained differences in the Organization of Financial Management combined are due to the influence of Information Technology combined. The rest is due to random variables that cannot be controlled or are not present in the regression model at all.

Conclusions:

Based on the impact of Information Technology on the Organization of Financial Management of companies such as Asiacell and Zain, some of the following conclusions can be derived:

1. The use of Information Technology improves the efficiency and effectiveness of financial operations in general. Financial reporting is accelerated, planning management is facilitated, and financial collections are improved. Information Technology provides tools and systems that enhance automation and analysis and facilitate data-driven decision-making.
2. . The use of Information Technology contributes to improving the accuracy of financial reports and maintaining data integrity. Information can be presented in a standardized, accurate, and up-to-date manner thanks to Information Technology, which enhances transparency and gives management and shareholders confidence in financial information.
3. The use of Information Technology provides tools to improve financial planning management and performance forecasting. The electronic system helps in quickly collecting and analyzing financial data and providing strategic insights that contribute to making appropriate and information-based decisions.
4. The use of Information Technology helps save time and costs in financial management operations. Data analysis and reporting are faster and more accurate, reducing the effort and costs that go along with traditional manual information management.
5. The use of Information Technology contributes to improving the security of financial information and protecting it from hacking and security risks. The use of risk management and information protection systems provides additional layers of security to company information and improves data confidentiality.

Recommendations:

Based on the impact of Information Technology on the financial management organization of companies such as Asiacell and Zain, here are some essential recommendations:

1. Investing in Information Technology Systems: Companies must pay great attention to investing in advanced Information Technology systems that are appropriate for their unique needs. These systems

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must be able to manage financial data securely and efficiently and provide the necessary tools for reporting, analysis, and decision-making.

2. Training employees: Companies must train employees to use Information Technology systems and deal with digital financial data. Training courses and workshops can be provided to teach employees how to use these tools efficiently, analyze data, and draw important conclusions.

3. Providing the appropriate infrastructure: Companies must be able to provide the appropriate infrastructure to support the use of Information Technology in financial management. This includes providing the necessary hardware, software, and networks to ensure the smooth and secure operation of the financial information system.

4. Provide data protection: Companies must be prepared to implement the necessary security measures to protect financial information. This includes using a robust access management system, data encryption, network protection from external intrusions, and anti-virus and malware protection measures.

5. Continuous monitoring and evaluation: Companies must conduct continuous monitoring and evaluation of the efficiency of using Information Technology in financial management. This helps identify areas that need improvement and ensures continuous improvement and development.

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