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The role of the relationship between planning systems and open accounting records in the hotel systems in terms of the quality of accounting information

Abstract. The research aims to identify the effect of the integrative relationship between the system used in planning the resources in the hotels and the operations of accounting for open records and their relationship to the quality of information obtained from the accounting records throughout the year 2020. To do so, the descriptive research method that describes the phenomenon is utilized. The research shows that the accounting system for open records on the hotels depends on the integration into the project resource planning system in the company to overcome the problem of difficulty and complexity in data management. The lack of comprehensiveness of information, as well as of the systems related to planning the resources for the project, is one of the most important factors that impacts the success of the application of accounting for open records can lead to information on project costs and other available information. The companies under research have a high level of awareness that the use of the open records system will lead to numerous benefits both for the companies and the workers. The focus of this study is on a high level of awareness of the importance of the project resource planning system.

Keywords: Open Records System; Accounting Information; Central Management; Hotels; Private Hotels

JEL Classifications: M41; M48

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Роль взаємозв'язку систем планування та відкритих облікових записів у системах управління готелем з точки зору якості облікової інформації

Анотація. Дослідження має на меті виявити вплив взаємозв'язку між системою, що використовується при плануванні ресурсів у готелях, та операціями обліку відкритих даних фінансової звітності, а також їх зв'язок із якістю інформації, отриманої з бухгалтерських записів протягом 2020 року. Для проведення дослідження було використано описовий метод. Дослідження показало, що складність в управлінні даними системи обліку відкритих записів готелів залежить від системи планування ресурсів в компанії. Брак вичерпної інформації та системи планування ресурсів є одними з найважливіших факторів, що впливають на успіх обліку відкритих записів, разом із тим застосування системи обліку відкритих записів може сприяти отриманню відомостей про вартість проекту та іншої інформації. Досліджувані компанії мають високий рівень усвідомлення того, що використання відкритої системи обліку надає багато переваг як самим компаніям, так і їхнім працівникам. Відповідно до викладеного вище, в центрі уваги авторів цього дослідження є усвідомлення важливості системи планування ресурсів.

Ключові слова: відкрита система записів; бухгалтерська інформація; центральне управління; готелі; приватні готелі.

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Роль взаимосвязи систем планирования и открытых бухгалтерских записей в системах управления отелями с точки зрения качества бухгалтерской информации

Аннотация. Исследование направлено на выявление влияния интеграционной взаимосвязи между системой, используемой при планировании ресурсов в отелях, и операциями с открытыми записями финансовой отчетности, а также её взаимосвязь с качеством информации, полученной из бухгалтерских записей в течение 2020 года. Для достижения данной цели при проведении исследования был применен описательный метод. Исследование показало, что сложность в управлении данными системы учета открытых записей в отелях зависит от системы планирования ресурсов в компании. Недостаточная полнота информации и системы планирования ресурсов являются одними из наиболее важных факторов, влияющих на успешность применения учета открытых записей, в то время как применение системы учета открытых записей может способствовать получению сведений о стоимости проекта и другой доступной информации. Исследуемые компании обладают высоким уровнем осведомленности о том, что использование системы открытых записей даёт много преимуществ как самим компаниям, так и их работникам. Принимая во внимание изложенную выше информацию, в центре внимания авторов данного исследования оказался уровень осведомленности о важности системы планирования ресурсов.

Ключевые слова: открытая система записей; бухгалтерская информация; центральное управление; гостиницы; частные гостиницы.

1. Introduction

In the prevailing era, the technological development led to the emergence of some accounting items that need to be speedily stored, analyzed and taken decisions on, in order to avoid the emergence of problems related to errors, lack of reliability and instability of accounting information. Cost and management accounting research have been carried out both in tourism management and in accounting in the housing industry. They deal with different facets of tourism. However, most studies tend to have concentrated on hotels (Onodi et al., 2021).

Therefore, the project resource planning system appeared, which aims to achieve continuous internal integration of the flowing information, and works on Linking and managing information flows within the facility, and is used to support the decision by providing information appropriate to the needs of managers. The open records accounting system obliges the enterprises to open their accounting records for other facilities. A study by Neogy (2014) was aimed to test the effect of a project's ERP system on developing accounting operations. It has taken 26 Greek facilities as a sample to test the reasons for these facilities moving from using the traditional information system to implementing the project resource planning system. The results confirmed an integration between accounting applications and increasing the flexibility of providing information in addition to using reliable, reliable accounting information to make decisions in a timely manner (Patel, 2015; Chen, et al., 2017; Sánchez-Lozano et al., 2021).

Hall (2010) and Sánchez-Lozano et al. (2021) determined the effects and use of information technology on the effectiveness of the accounting information system; the study sample included 23 financial institutions represented in banks and insurance companies, and from the results of the study that information technology positively affects the effectiveness of the accounting information system, and improving the ability to deal with data By reducing errors and verifying data as well as securing and protecting data.

Some previous studies which aimed to identify the impact of developing internal audit activities on the quality of financial reports by applying the project resource planning system, and the study concluded that these activities help in reducing the degree of information asymmetry and improving predictive capacity through the property of convenience, and increasing flexibility and speed in preparing Financial reporting, as well as improving the quality of the informational content of the reports extracted from the most influential variables on the quality of financial reports (Wisna, 2015; Onodi et al., 2021).

The problem of the current study is that to know the effect of the relationship between the project resource planning system and accounting for open records and its relationship to the quality of accounting information as it is considered one of the first researches that dealt with this relationship where there is a dearth in research studies that dealt with the relationship between the project resource planning system and the accounting system for Open records on the quality of accounting information system information. The research derives its importance by identifying the effect that the project resource planning system and the open records system contribute to increasing the quality of accounting information in the study sample companies around the year 2020.

2. Methodology

The research will use the descriptive research method that describes the phenomenon to be studied and the concepts and terms related to this phenomenon and also will use the analytical approach through which statistical methods and methods are used in analyzing the research data that will be obtained through the questionnaire form that will be distributed to the research sample to reach to the results and recommendations that achieve the objectives of the research.

2.1. Field Study

The analytical study relied on conducting personal interviews but directed through interview forms. These forms were prepared by specifying questions in advance in an organized and coordinated form in the form of a questionnaire related to the research topic to obtain information, opinions and behaviors that can be revealed as a result of these interviews.

The questionnaire included workers in the general departments of the three communications and information technology companies in Iraq (Asiacell, Zain Iraq, Cork Telecom). The sample included jobs (department directors, their deputies, and department heads). A Likert scale with three degrees was used, which consists of OK (3) Somewhat agreed (2) and disagree (1) in answering the questions of the questionnaire

2.2. Research Terms and Concepts

Concept of the project resource planning system

- It is a set of software applications that provide information to the facility and serve all its fields such as accounting, finance, manufacturing and other fields (Dandago, 2014; Hall, 2010).
- A program that provides integration and unifies business operations and data across all facility functions, to create a single, coherent presentation of information and to facilitate enterprise resource management.
- A system that clarifies the operations undertaken by the establishment to achieve a competitive advantage (Biddle et al., 2006).

The concept of the accounting system for open records

Arrangements in which each party to the contract has agreed to give the other party a degree of access to accounting information (Sánchez-Lozano et al., 2021).

- A form of social accounting that makes the firm's accounts available and interpretable to regulatory stakeholders such as employees and shareholders.

The concept of quality of accounting information

- The quality of the outputs produced from the accounting information system (Burkart & Ellingsen, 2004).
- The standard on which the extent to which accounting information meets its objectives can be judged (Deloof & Van Overfelt, 2008).

2.3. Determining the Sample Size

The study sample consists of workers in the three communications and information technology companies in Iraq (Asiacell, Zain Iraq, Cork Telecom) who answered the research questionnaire form and a number of personal interviews were conducted with them. And due to the difficulty of applying the field study to the total community, the researcher used the control sample method, which is a sample whose elements are intentionally chosen by the researcher because some properties are available in these individuals without others, where these individuals serve the researcher's goal, and this type of samples is used in the event that the necessary data are available. The research is for one category of society and not others. And the researcher's choice of this type of sample came because it leads to an increase in the accuracy of estimates and reducing the size of the error, and the number of individuals in the selected sample reached about 55 forms and the number of valid forms used in the analysis reached 50 forms.

3. Results and Discussion**3.1. Statistical Methods for Data Analysis:****3.1.1. Arithmetic mean**

$$\bar{x} = \frac{1}{n} \sum_{i=1}^n x_i = \frac{1}{n} (x_1 + \dots + x_n). \quad (1)$$

3.1.2. Standard Deviation

The standard deviation is the best and most well-known measure of dispersion. It is the square root of variance with respect to a set of statistical data.

3.1.3. Relative weight

The relative weight of the phrase is calculated from the formula:

$$1K + 2K + 3K / 3N, \quad (2)$$

where:

- K_1 = number of iterations (available, ok);
- K_2 = number of iterations (to some extent);
- K_3 = number of iterations (not available, not agree);
- N = the number of individuals in the sample.

3.1.4. Alpha Korbach test

It is a coefficient of scale or indicator of the reliability of the test, which is that each paragraph of the questionnaire is consistent with the field to which the paragraph belongs, and stability is the ability of the tool to give the same results if the measurement was repeated on the same person several times in the same conditions. The correlation coefficients between each of the paragraphs in the questionnaire were calculated by using the Alpha Korbach coefficient, and the value of the Alpha Korbach exceeding 0.8 is considered evidence to confirm the stability of the instrument used.

3.1.5. Correlation coefficient test

To identify the extent of correlation of the variables included in the study with each other.

3.1.6. Project Resource Planning System

When arranging the axis statements (Project Resource Planning System), [Table 1](#) in terms of the degree of relative importance (the value of the largest relative weight) it was found that (leads

Table 1:
Planning system of resources of the project

No.	Ferries	Agree		Neutral		Not Agree		SMA	Standard Deviation	Relative Weight
		Number	Ratio	Number	Ratio	Number	Ratio			
1	It reduces costs and reduces the time required to run and use the system	29	58.00	15	30.00	6	12.00	2.460	0.205	0.820
2	It improves production quality	27	54.00	11	22.00	12	24.00	2.300	0.192	0.767
3	It improves customer services	25	50.00	15	30.00	10	20.00	2.300	0.192	0.767
4	Improving data quality during data compilation, compilation and analysis	23	46.00	13	26.00	14	28.00	2.180	0.182	0.727
5	It improves decision making and better management of resources	28	56.00	14	28.00	8	16.00	2.400	0.200	0.800
6	It improves performance	27	54.00	12	24.00	11	22.00	2.320	0.193	0.773
7	Supports facility growth and alliances	26	52.00	13	26.00	11	22.00	2.300	0.192	0.767
8	It helps to create new products	25	50.00	13	26.00	12	24.00	2.260	0.188	0.753
9	Helps internal integration between departments	27	54.00	14	28.00	9	18.00	2.360	0.197	0.787
10	Reducing the completion time of activities, which increases the time available for corrections and improvement	26	52.00	13	26.00	11	22.00	2.300	0.192	0.767
11	It helps to build a general view of the facility	29	58.00	11	22.00	10	20.00	2.380	0.198	0.793

Source: Compiled by the authors

to a reduction in cost and reduces the time needed to run and use the system.) The most important phrases of the axis with a relative weight of 0.820 then (It improves the decision-making process and better management of resources) second with a relative weight of 0.800 followed by (helps to build a general view of the facility) in third place with a relative weight of 0.793 and then (helps internal integration between departments) in fourth place with a relative weight of 0.787 followed (leads to improved performance) ranked fifth with a relative weight of 0.773 then (leads to an improvement in production quality, leads to improved customer services, supports the growth and alliances of the facility, reduces the time to complete activities which increases the time available for corrections and improvement) in sixth place with a relative weight of 0.767 followed by (helps to create new products). The seventh rank with a relative weight of 0.753 and finally (improving the quality of data during the processes of collecting, compiling and analyzing data).

It is clear from Table 2 that the axis of the ERP system has been divided into 3 levels, and it was found that 50.88% of the sample, the axis of the study, is in the high level, while 26.11% is in the middle level, while the low level consists of 23.00% of the sample, which shows the high The level of knowledge of workers in companies is the focus of the study sample of the importance of this system, which shows the validity of the first hypothesis, which shows that workers in the higher management of Iraqi companies, the focus of the study, have a high level of awareness of the importance of this system.

The Alpha Kornbach coefficient has been calculated for the axis elements, and we note from these results that the value of Alpha equals 0.858, which confirms the validity and correlation of the axis elements (Table 3).

Table 2:
The ERP system axis levels

Level	Ratio %
Low	23.00
Average	26.11
High	50.88
Total	100

Source: Compiled by the authors

Table 3:
Stability factor of the elements of the project planning system

Alpha Kornbach Factories	Number of elements
0.858	11

Source: Compiled by the authors

4. Conclusion

The open records accounting system depends on the integration with the company's project resource planning system to overcome the difficulty and complexity of data management, and the lack of comprehensiveness of the information. The project resource planning system is one of the most important factors in the success of the application of accounting for open records because of its importance in the field of software industry development. The application of the accounting

system for open records can lead to the availability of all the required information, and lead to an increase in the volume of transactions between the supplier and the buyer, which reflects positively on the possibility of increasing the revenues of each of them. A positive role for the integrative relationship in providing good accounting information. Workers in the higher management of the study sample companies have a high level of awareness of the importance of the open records system in achieving many benefits for the company.

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