The Relationship between Accounting Information System Quality and Organizational Performance, The Moderation of Top Management Support in Iraq

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ABSTRACT

This study is conducted to examine the relationship between Accounting Information System Quality (AIS Quality) Dimensions and Organizational Performance (OP) among companies listed in the Iraq Stock Exchange (ISE) by focusing on the moderating impact of Top Management Support (TMS). A quantitative approach is employed in this study and a structural equation modelling (SEM) is used to analyze the collected data. The Non-probability sampling technique was chosen for the data collection. A questionnaires were disseminated to a total of 491 respondents. SPSS and Smart PLS were used to analyze the data. The results indicate that AIS quality dimensions significantly enhance OP, with system quality ($\beta = 0.071$, p-value = 0.022), information quality ($\beta = 0.061$, p-value = 0.025), service quality ($\beta = 0.590$, p-value = 0.000), and user satisfaction ($\beta = 0.108$, p-value = 0.041). Meanwhile, TMS fully moderated the relationship between AIS quality and OP. In conclusion, AIS quality dimensions play an important role in increasing OP, and TMS serves as an influential moderator in the relationship between AIS Quality dimensions and OP. Clearly, these findings have the potential to guide the ISE to focus on the appropriate AIS Quality dimensions that enhance its OP and increase its accountants' knowledge and skills. The study offers practical recommendations for AIS development and highlights the strategic value of AIS for economic growth and sustainable development in Iraq.

Keywords: Accounting Information System quality, Organizational performance, Top management support, Iraq Stock Exchange.

INTRODUCTION

One of the main concerns of most organizations today is the need to improve their performance (Onunwor, 2022). OP reflects the interaction between organizational behavior and achievements as well as the output value offered by the organization in the form of goods and services (Richard, Devinney, Yip, & Johnson, 2009; Barth, Emrich, & Daumann, 2018). OP also involves the iterative activities of setting organizational goals, monitoring progress toward goals, and making adjustments to achieve these goals more effectively and efficiently. An important element that affects organizational performance is the quality of AIS (Sunarta & Astuti, 2023). According to Algrari & Ahmed, (2019), the AIS quality plays a very important role as a provider of quality accounting information to assist management in carrying out its duties optimally. Thus, the success or failure of an organization in achieving its goals is highly dependent on the quality of the AIS used. Quality accounting information is used to support organizations in making better decisions and improving OP (Ganyam & Ivungu, 2019; Rosa & Purfini, 2019). Within this framework, the quality of AIS encompasses various dimensions such as system quality, information quality, service quality, system usage, user satisfaction, and net benefits, all of which collaboratively contribute to the overall efficacy of these systems (DeLone & McLean, 2016).

In recent years, scholars have recognized that the effectiveness of AIS in improving OP is not solely contingent upon the technical aspects of the system. Instead, the strategic alignment of these systems with organizational objectives, substantially underpinned by top management support, determines their ultimate impact. TMS is a critical enabler, creating an environment where AIS can thrive, aligning technology initiatives with broader business goals, and ensuring adequate resources are allocated for system development and maintenance (Munir, 2018; Kuraesin, Yadiati, Sueb, & Fitrijanti, 2019), when top management backs AIS initiatives, it makes sure that they are in line with the organization's overall strategic goals and objectives, making sure that the system directly contributes to the organization's mission and vision.; organizational culture, where trust and commitment from top-level executives foster a culture of data-driven decision-making and accountability within the organization, enabling stakeholders to rely on AIS-generated insights for informed strategic choices (Huy & Phuc, 2020; Alqudah et al., 2023; Alathamneh, 2020). Particularly within the context of Iraq, where economic and technological infrastructures are undergoing rapid transformation, the potential influence of AIS on OP remains an area ripe for exploration(Blass et al., 2014). The role of TMS is pivotal in facilitating this transformation, acting as a catalyst that propels organizations toward leveraging AIS effectively (Zeina & Sari, 2018). This study attempts to fill the gap in existing research by examining how the quality of AIS (system quality, information quality, service quality, system use, user satisfaction, and net benefits) influences organizational outcomes in Iraqi enterprises, with special emphasis on the moderating role of TMS.

The significance of this research lies in its potential to provide strategic insights for scholars and practitioners. By identifying the conditions under which AIS quality translates into enhanced organizational performance, this study hopes to offer tangible strategies for improving efficiency and results in Iraq's private and public sectors (Al-Ali, 2014; Aldegis, 2018). Furthermore, it contributes to academia by adding a nuanced understanding of how managerial actions can magnify or mitigate the effects of AIS quality, thereby providing a foundation for future research in similar contexts. As Iraq continues to navigate economic challenges and seize growth opportunities, understanding the dynamics between technology systems and management practices becomes imperative for sustained competitive advantage. In addition, this research also contributes to strengthening the information system success model and contingency theory. with the following considerations: The development of financial technology has increasingly increased competition between financial institutions, including ISE.

LITERATURE REVIEW

Organizational Performance

Organizational performance has become the basic concept of all organizations, because of its gross effects (positive and negative) on the survival and growth of the organization and enhances its competitiveness (Jassmy, Bhaya, & Al-Dulaimi, 2016; Silva & Borsato, 2017; Onunwor, 2022). OP is a vital sign of the organization, showing how well activities within a process or the outputs of a process achieve a specific goal (Taşlıyan, Selim Eren, & Yücel, 2018; Adham & Alwan, 2021). In addition, scholars considered OP as the achieved results of the interaction between the activities of the communication and information technology sector and its resources or the difference between the financial goals and the non-financial ones in a specific period of time (Rajneesh & Karamjit, 2014). The contribution of AIS quality in an organization is that it helps to adapt to changing environments, records transactions in a structured way, and ensure competitiveness. It enables continuous information flow to both internal and external parties and helps businesses grow (Grande, Estébanez, & Colomina, 2011). In addition, ample evidence indicates the positive relationship between AIS quality and OP, highlighting favorable outcomes such as cost reduction, improved financial reporting, and enhanced data-driven decision-making processes. However, the interplay between AIS quality and performance is complex and often moderated by various factors, including organizational culture, user competence, and, most significantly, the TMS (Pham, Pham, & Pham, 2016).

TMS emerges from the literature as a pivotal element influencing the deployment and utilization of AIS quality within organizations' practices (Blass et al., 2014). This support is paramount in the implementation phase and in fostering an organizational culture that encourages the effective use of information systems. Studies have illustrated that top management's active involvement ensures alignment of AIS quality with strategic objectives, thereby unlocking its full potential to improve OP. In the context of Iraq, a country experiencing significant economic development and industrial diversification, the literature suggests that the quality of AIS could critically enhance national competitiveness. However, the moderation by TMS is less empirically explored within this geopolitical sphere. Thus, this study aims to fill this scholarly void by examining the nuances of this relationship in Iraqi organizations, providing novel insights into how strategic managerial actions can leverage AIS quality to optimize performance outcomes.

Accounting Information System Quality

In today's corporate world, the ever-increasing need for market improvement, growth, and expansion has forced managers to consider more innovative management techniques aimed at enhancing organizational decision-making. Adoption of information technology within corporate organizations is one of these techniques (Davoren, 2019; Khalid & Kot, 2021). The main advantages of optimal use of AIS quality in an organization are a better adaptation to a changing environment, better management of arm's length transactions, and a high degree of competitiveness (Shaar, Khattab, Alkaied, & Manna, 2015; Faccia, Mosteanu, Fahed, & Capitanio, 2019). The quality of an AIS is critical in determining its effectiveness and overall contribution to organizational success. Several dimensions are often analyzed to assess AIS quality, including system, information, and service (Davoren, 2019; Khalid & Kot, 2021). Together, these dimensions contribute to the perceived and actual utility of the AIS, influencing user satisfaction, system utilization, and, ultimately, net benefits realized by the organization (Petter, Delone, & McLean, 2013; DeLone & McLean, 2016). The low usage of AIS could contribute to low performance through poor information, which negatively affects decision-making and leads to low levels of operational skills and knowledge (Kareem et al., 2021). Furthermore, the high-quality AIS creates a robust platform that fosters improved business processes, enhances communication and collaboration across departments, and gives management the tools to make informed, data-driven decisions in this way, AIS quality directly links to improved organizational performance metrics such as productivity, efficiency, customer satisfaction, and financial performance (Laudon & Laudon, 2016; Savitri, 2019).

Top Management Support

Top management support is often seen as a critical success factor in the effective implementation and operation of an AIS quality (Carolina, 2017; Tilahun, 2019). The active involvement and commitment of top executives provide the necessary drive that propels technology adoption and integration across organizational layers. When leadership demonstrates a strong commitment to AIS quality initiatives, it sets a precedent for the rest of the organization, creating a culture that values technology-driven decision-making and operational execution(Shien, 2015; Kuraesin et al., 2019). This support is essential during various stages, from the planning and development phase to the deployment and continuous operation of the AIS quality. One of the key aspects of top management support is the allocation of resources. Leaders must ensure adequate financial investment, personnel, and time commitment to AIS projects to enable successful implementation and ongoing maintenance(Ragu Nathan et al., 2004; Štemberger et al., 2011; Nguyen, Chen, & Nguyen, 2021; Al-Raggad et al., 2024).

Moreover, top management acts as a change agent, facilitating the necessary organizational adjustments, such as process reengineering and policy revision, to accommodate the new system. Furthermore, top management's endorsement enhances user acceptance and reduces resistance to change. By openly advocating for the system, management can shape perceptions and attitudes about the AIS, highlighting its benefits while addressing employee concerns (Ifinedo, 2008; Mir, 2013; Shafi et al., 2019). Additionally, their involvement in communications and training initiatives underscores the system's importance and reinforces that the new AIS quality aligns with the organization's strategic objectives. In essence, the endorsement and support from top management smooth the path for AIS quality initiatives and increase the likelihood of achieving desired business outcomes such as improved productivity, efficiency, and competitiveness (Hertati et al., 2021). Thus, as organizations navigate the complexities of digital transformation, sustained top management support becomes indispensable for leveraging the full potential of their AIS quality.

Relationship between AIS Quality and OP

The development of technology and the pursuit of companies to utilize them in order to achieve organizations' goals and ambitions led researchers to examine the impact of technology on all activities of organizations and its performance (Kareem, Aziz, Maelah, Yunus, & Dauwed, 2019; Almaliki, Rapani, & Khalid, 2020). AIS quality play a vital role in organizations. AIS quality are designed to assist organizations in processing data into information for reporting purposes, which impacts the economy and OP (Ganyam & Ivungu, 2019; Hendri et al., 2022; Sunarta & Astuti, 2023). The development of AIS quality has a significant impact on OP and effectiveness, because organizational managers need information to support decision-making. The impact of the AIS quality on OP will occur when the organization implements a quality AIS because, with a quality information system, data will be processed quickly, reliably, and consistently so that the information produced will be of high quality; thus, it can be used for support in decision making so that the decisions taken will be better (Algrari & Ahmed, 2019b; Fullana & Ruiz, 2021).

Meanwhile, Rosa & Purfini, (2019), revealed that the company will be able to improve OP by implementing a good and quality AIS. Several previous researchers have studied the importance of a quality AIS in organizations. The results of previous studies show a relationship between AIS quality and OP. For example, a study conducted by Magboul et al., (2024), investigated the factors influencing employees' use of AIS quality in Sudan's top five oil companies and investigates how these systems impact both financial and non-financial performance of OP. The results show that the practical application of AISs and their impact on organizational financial and non-financial performance. In addition, Akhter, (2022), the study on private commercial banks of Bangladesh showed that the AIS quality has a positive and significant effect on OP, while Alsmady, (2023), conducted a study on the Amman Stock Exchange, providing empirical evidence that the quality of AIS has a strong positive effect on companies' performance. Meanwhile, Thuan et al., (2022), investigated the variables influencing the use of AIS quality in small and medium-sized businesses in Vietnam. The PLS-SEM model was used to test the proposed hypotheses using 132 valid replies, and the results were put together as a result. The study's findings demonstrate that AIS use and efficacy are positively correlated, and that AIS performance is positively correlated with OP. Accordingly, Darmansyah et al., (2022), investigated how the quality of AIS affected business performance. The financial service sector's regionally owned businesses (BUMDs) in West Java and Banten Province serve as the analysis's unit of analysis. 38 units of the corporate entity make up the research's sample size. The findings of this study suggest that raising AIS quality has a considerable impact on enhancing business performance. No study was found about the impact of AIS Quality on OP from the perspective of Iraq. Therefore, this paper aims to study the connection between AIS quality and OP using the IS Success Model, specifically in the context of the Iraq Stock Exchange.

The Relationship Between AIS Quality and OP, The Moderation of TMS

In exploring the interplay between AIS quality and OP, the moderating role of TMS emerges as a pivotal element. While AIS quality intrinsically boosts OP by enhancing the accuracy, reliability, and efficiency of financial reporting and decision-support processes, the extent of this impact is significantly influenced by the level of support provided by top management (Shaar et al., 2015 ; Ahmed, Mohamad, & Azmi, 2016; Daoud et al., 2021). TMS acts as a catalyst in bridging the gap between high-quality AIS and desired organizational outcomes. When senior executives actively endorse and participate in AIS quality initiatives, it sends a strong message about the importance of technology integration and utilization. This endorsement is crucial during the system's implementation phase and throughout its lifecycle, ensuring sustained commitment to leveraging AIS quality capabilities fully (Marei et al., 2019; Daoud et al., 2021). Moreover, TMS involvement can enhance resource allocation, ensuring sufficient budget, time, and human resources are dedicated to AIS quality projects. This involvement is essential for overcoming potential resistance to change, as employees are more likely to accept and adapt to new systems when they observe unwavering support and advocacy from their leaders. Such leadership fosters an environment where innovation and continuous improvement are prioritized, further amplifying the benefits derived from high-quality AIS (Yigitbasioglu, 2015; Lutfi, 2022).

Furthermore, the strategic vision provided by TMS can guide the alignment of AIS quality functions with organizational goals. By ensuring that the system is not merely a tool for information processing but also a strategic asset, TMS can help maximize the performance-enhancing potential of AIS quality (Hertati et al., 2021). This strategic alignment ensures that AIS quality contributes to achieving competitive advantage by facilitating not just operational efficiencies but also strategic insights and agility (Novianty et al., 2018; Hertati et al., 2021). Based on the description above, the quality of AIS is indicated by the more optimal top management support is given, the higher the success of information systems is achieved, the performance of information systems, and the success of information systems with the participation and involvement of TMS, so it can be said that TMS affects AIS quality and offers advice and alternatives (Shien, 2015).

Ultimately, the moderation effect of TMS support highlights the multifaceted nature of achieving high OP. It underscores the necessity of viewing AIS quality not only through the lens of technical excellence but also as an integral component of broader organizational strategy, heavily reliant on strong executive leadership and involvement. this research emphasizes TMS involvement in strengthening the link between the AIS quality and OP in companies mentioned on the ISE. Accordingly, in this research, TMS is suggested to moderate the relationship between AIS quality (System Quality, Information Quality, Service Quality, System Use, User Satisfaction, and Net Benefits) and OP.

Fundamental Theory Used in this Research

Information system success model of Delone & McLean, (1992), and Delone & Mclean, (2003). In this model, six variables related to the success of an information system are presented: system quality, information quality, service quality, users, user satisfaction, and net benefits. In addition, this model has been used extensively and validated by many researchers in the IS field, giving it the reliability to be used for research that is theoretical and empirical (Xu, Benbasat, & Cenfetelli, 2013; Shagari et al., 2015). According to Fiedler, (1964), the theory states that there is no one best way of leading and that a leadership style that is effective in one situation may not be successful in others. In addition, contingency theory suggests that in order to improve performance, managers of firms must devote particular attention to their use of AIS Quality, taking care to adopt the systems best tailored to their special circumstances. (Mitchell, Biglan, Oncken, & Fiedler, 2017).

Moreover, contingency theory suggests that an AIS Quality should be designed in a flexible manner so as to consider the environment and organizational structure confronting an organization (Samuel, 2013; Dandago & Rufai, 2014). In addition, the contingency approach assumes that the effect of one variable on another depends on a third contingent variable (Badara & Saidin, 2014). However, the contingency theory varies from other theories in its definite suggestions because it assumes a conditional relation between two or more independent variables with a dependent variable (Badara, 2017). Therefore, Therefore, this study tends to the IS success model and contingency theory as they provide the theoretical foundation for the study.

METHODOLOGY

This study adopts a quantitative research methodology to examine the relationships among AIS quality, OP, and the moderating role of TMS in ISE. The research design is structured to collect and analyze data systematically to validate or refute the proposed hypotheses. The research targets a diverse range of sectors listed on the ISE, including banks, insurance, investment, services, industry, tourism and hotels, agriculture, telecommunications, and money transfer companies. A non-probability sampling was employed, given the need to ensure participants possess relevant knowledge about IS operations within their organizations. From each participating company, a sample size comprised of five key respondents was selected: The Chief Executive Officer, Chief Financial Officer, Human Resource Manager, Internal Audit Manager, and Accountant.

In total, 125 companies were surveyed, resulting in a potential respondent pool of 625 individuals. The valid questionnaires for the study were 491. The percentage of valid questionnaires was (89.27%), were accepted after the review process. The data was collected using a structured questionnaire designed to capture a range of variables, including perceptions of AIS quality, organizational performance metrics, and the extent of top management support. The questionnaire was distributed electronically to ensure efficient data gathering, accommodating respondents' busy schedules and geographical dispersal. SPSS and Smart PLS were employed to evaluate the collected data.

RESULTS AND DISCUSSIONS

Demographic Profile

A demographic variable is assembled by investigators to illustrate the nature and distribution of the sample employed with inferential statistics. Which discusses the demographic information of the respondents. The demographic characteristics included the age, gender, qualification, etc... of the participants. Table 1 shows the profile of respondents in this study. 85.3% of the respondents are male, and only 14.7% are female, which was a normal tabulation for this sector because, normally, female employees were rare on the Iraq Stock Exchange (IKN, 2011; Aziz, Mohammed, Muhammed, Sadq, & Othman, 2021; Bannay, Hadi, & Amanah, 2020). Another reason is the lack of legal education and awareness of relevant individual rights (Women in Iraq Factsheet). These and various sociocultural barriers are among the reasons that allow organizations operating in Iraq to commit gender discrimination in their job vacancy promotions (IUN, 2013; Aziz et al., 2021). Meanwhile, most of the respondents' age was in the range of 30-39 years old (39.1%), followed by 50 years and above (33.8%) and 20-29 years old (26.5%).

Table 1. Respondents' Profile

No	Variables	Type	Frequency	(%)
1	gender	Male	419	85.3
		Female	72	14.7
2	age	Less than 20 years	1	.2
		20-29 years	130	26.5
		30-39 years	192	39.1
		40-49 years	2	.4
		50 and above	166	33.8
Total No			**491**	**100%**
3	Position	Chief Executive Officer	110	22.4
		Chief Financial Officer	112	22.8
		Human Resource Manager	83	16.9

		Internal Audit Manager	88	17.9
		Accountant	98	20.0
Total No			**491**	**100%**
4	Level of Study	Diploma degree	6	1.2
		Bachelor degree	193	39.3
		High Diploma degree	59	12.0
		Master's degree	148	30.1
		PhD degree	85	17.3
Total No			**491**	**100%**
5	Experience	Less than 5 years	35	7.1
		6-10 years	144	29.3
		11-20 years	168	34.2
		21-30 years	109	22.2
		More than 30 years	35	7.1
Total No			**491**	**100%**

Measurement Model Assessment (Outer model)

It is crucial to evaluate the accuracy of the measurement model as a preliminary step to the evaluation of the structural model. The main purpose of analyzing the measurement model is to confirm that the indicators used are sound and valid and can better explain the theoretical constructs adequately. The assessment of the measurement model (outer model) consists of determining the internal consistency reliability and both the convergent and discriminant validity (Hair et al., 2014). In the following sub-sections, each criterion was addressed and discussed separately in order to assess the measurement model. To perform the reliability and validity tests, this research referred to the steps proposed by (Hair Jr et al., (2013), as shown in Table 2.

Table 2. Summary of measurement criteria for assessment of the measurement models

Measurement	**Analysis**	**Test**	**Criterion**
Reliability test	Indicator reliability	Factor outer loading	≥ 0.7 Acceptable
	Internal consistency	Cronbach's alpha	≥ 0.6 Acceptable ≥ 0.7 Satisfactory
		Composite reliability	0.6-0.7 Acceptable 0.7-0.9 Satisfactory > 0.95 Redundancy
Validity test	Convergent validity	Average Variance Extracted (AVE)	≥ 0.50 Desirable
	Discriminant validity	Cross-factor loading	Outer loading for a specific construct > its' loading on all of the other constructs
		Fornell-Lacker Criterion	The square root of the AVE of each construct should be higher than its highest correlation with any other construct
		Heterotrait-Monotrait Ratio of Correlations (HTMT)	The acceptable levels of discriminant validity (< 0.90)

Indicator Reliability

The indicator reliability of the measurement model was assessed by examining the factor loadings for all the indicators. To determine that the measurement model has satisfactory Figure 1 For measurement model assessment indicator reliability, each factor loading should have a value of 0.708 and above (Hair et al., 2016; Ramayah et al., 2018). Moreover, higher factor loadings ranging from 0.7 to 0.9 indicate a higher level or degree of confidence that the measurement items congregate in the underlying estimated construct (Henseler & Fassott, 2010). Table 3 shows that there are 70 indicators (items) for the eleven constructs which include Customer Perspective (CP1-CP6); Financial Perspective (FP1-FP6); Internal Process Perspective (IPC1-IPC6); Information Quality (IQ1-IQ6); Learning & Growth Perspective (LGP1 – LGP6); Net Benefits (NB1-NB6); Service Quality (SerQ1 – SerQ6); System Quality (SysQ1 – SysQ6); System Use (USE1-USE6); Top Management Support (TMS1 - TMS10); and User Satisfaction (SATIS1 – SATIS6).

Following the guidelines specified by (Hair Jr et al., 2016), the assessment of indicator reliability of all indicators was performed based on the outer loadings. Three six were below the cut-off of 0.708 and affected the value of AVE (FP6, IPC6, SATIS1, SysQ1, SysQ5, SysQ6). It was recommended that these three items should be removed as their values are below 0.708; the cut-off is 0.708 and affects the value of AVE. Hence, the measurement model with 64 indicators factor loadings is within the recommended benchmark thus the reliability of the indicators has been confirmed as seen Figure 1.

Table 3. Factor loadings of indicators

Factor	Items	Initial Outer Loadings	Outer Loadings	Factor	Items	Initial Outer Loadings	Outer Loadings
Customer Perspective	CP1	0.716	0.710		SATIS1	0.655	deleted
	CP2	0.797	0.796	User Satisfaction	SATIS2	0.898	0.869
	CP3	0.843	0.844		SATIS3	0.894	0.879
	CP4	0.831	0.829		SATIS4	0.753	0.801
	CP5	0.718	0.723		SATIS5	0.817	0.857
	CP6	0.790	0.795		SATIS6	0.875	0.864
Financial Perspective,	FP1	0.765	0.776		SerQ1	0.781	0.779
	FP2	0.778	0.800	Service Quality	SerQ2	0.725	0.722
	FP3	0.787	0.785		SerQ3	0.889	0.889
	FP4	0.699	0.733		SerQ4	0.895	0.896
	FP5	0.761	0.760		SerQ5	0.716	0.718
	FP6	0.554	deleted		SerQ6	0.906	0.907
Internal Process Perspective	IPC1	0.743	0.752		SysQ1	0.535	deleted
	IPC2	0.839	0.841	System Quality	SysQ2	0.732	0.800
	IPC3	0.837	0.847		SysQ3	0.792	0.875
	IPC4	0.764	0.760		SysQ4	0.712	0.719
	IPC5	0.853	0.849		SysQ5	0.618	deleted
	IPC6	0.516	deleted		SysQ6	0.623	deleted
Information Quality	IQ1	0.719	0.727		TMS1	0.829	0.822
	IQ2	0.765	0.767		TMS10	0.855	0.870
	IQ3	0.871	0.876	Top Management Support	TMS2	0.625	deleted
	IQ4	0.874	0.876		TMS3	0.704	0.702
	IQ5	0.821	0.814		TMS4	0.745	0.749
	IQ6	0.887	0.890		TMS5	0.811	0.814
Learning & Growth Perspective	LGP1	0.824	0.823		TMS6	0.777	0.807
	LGP2	0.847	0.847		TMS7	0.686	0.683
	LGP3	0.672	0.672		TMS8	0.865	0.870
	LGP4	0.881	0.882		TMS9	0.607	deleted
	LGP5	0.826	0.827		USE1	0.829	0.891

	LGP6	0.815	0.816		USE2	0.899	0.919
Net Benefits	NB1	0.730	0.730		USE3	0.844	0.868
	NB2	0.813	0.814	System Use	USE4	0.816	0.813
	NB3	0.710	0.709		USE5	0.685	0.654
	NB4	0.779	0.779		USE6	0.542	deleted
	NB5	0.752	0.750				
	NB6	0.850	0.851				

The measurement model is shown in Figure 1, where the model shows all the items with their outer loading. The higher factor loadings ranging from 0.7 to 0.9 indicate a higher level or degree of confidence that the measurement items congregate in the underlying estimated construct (Henseler & Fassott, 2010).

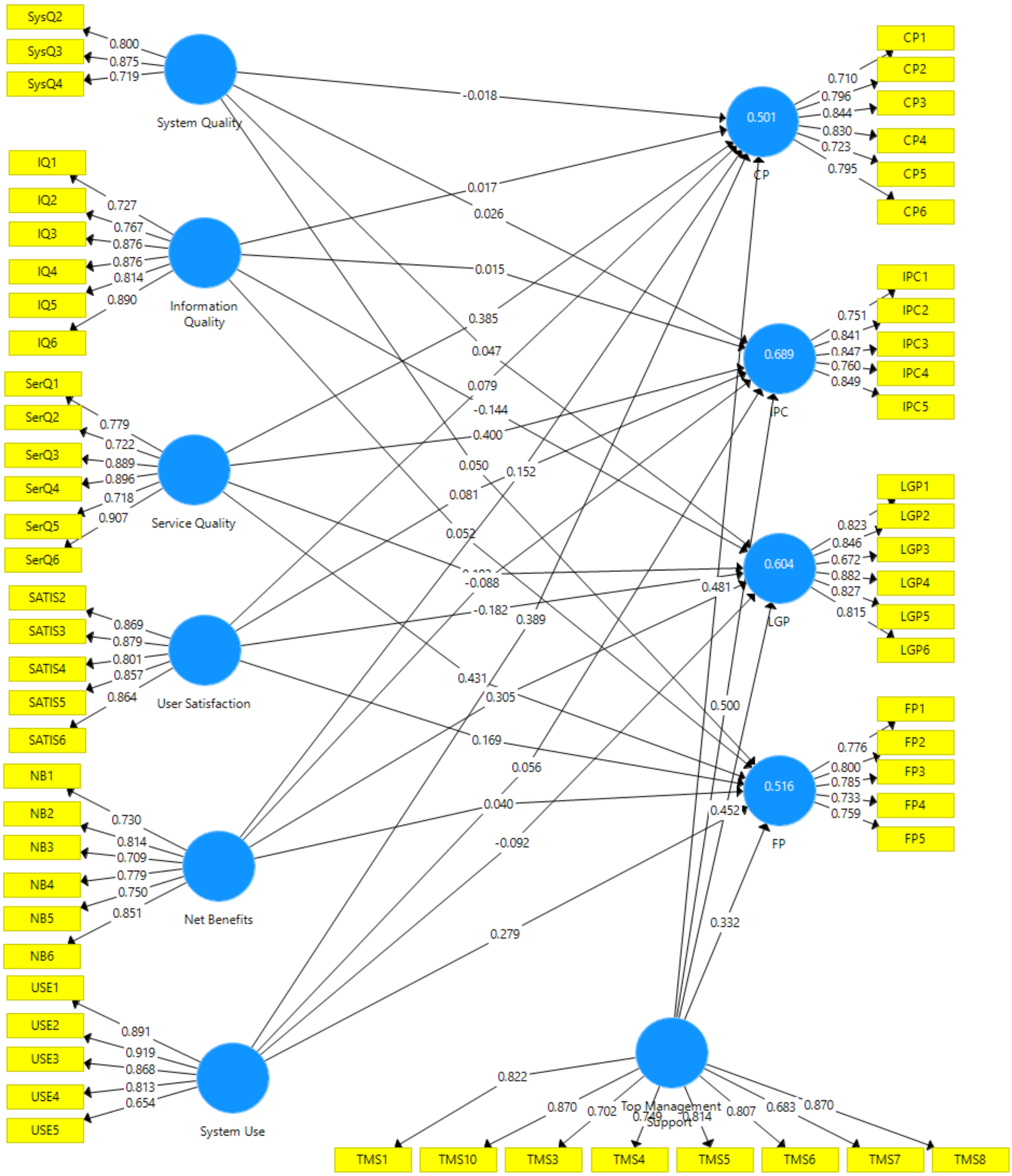

Figure 1 depicts the results of the measurement model assessment obtained from PLSSEM (Algorith).

Convergent Validity

Convergent validity refers to "the extent to which a measure correlates positively with alternative measures of the same construct" (Hair et al., 2014). According to (Chin, 1998), the Average Variance Extracted (AVE) has a key role in confirming the convergent validity. The average variance extracted (AVE) should be studied to determine the convergent validity. According to Hair Jr et al., (2013), using the common rule of thumb, the AVE values should be higher than (0.5). Table 4 shows that all constructs have AVE values ranging from 0.548 to 0.730, which exceed 0.5 of the recommended threshold value. Based on the results obtained, this study's measurement model has shown adequate convergent validity.

Table 4. Convergent validity for constructs

Constructs	Average Variance Extracted (AVE)
Customer Perspective	0.616
Financial Perspective,	0.594
Internal Process Perspective	0.658
Information Quality	0.684
Learning & Growth Perspective	0.662
Net Benefits	0.599
Service Quality	0.677
System Quality	0.548
System Use	0.696
Top Management Support	0.628
User Satisfaction	0.730

Model of Goodness of Fit (GOF)

GOF was explained by Hair Jr et al., (2016), as a worldwide measure of fit and the average of R^2 of the endogenous variables as well as the geometric mean of AVE. The goal of GOF is to account for the research model's dependence on both empirical and conceptual levels, particularly the measurement. The GOF value is 0.681 higher than 0.36, as shown in Table 5 Subsequently, Henseler et al., (2014b), defined the GOF criterion for determining if GOF values are large, medium, small, or do not fit the PLS model and consider this to be globally valid. According to the findings, the goodness of fit metric of the model was greater than the sufficient validity of the global PLS model, which is deemed a globally valid PLS model. Moreover, structural models concentrate on the model's overall performance Henseler et al., (2014b). The GOF model in Table 4.19 produced an R^2=71.4 % and the rest of 28.6 % can be clarified by the other independent variable (AIS quality) that are not included in the analysis, such as alignment, adaptability, ease of manipulation, objectivity, reputation, technical competence, tangibles, follow-up service, intention to reuse, thoroughness of use, usage level, motivation of use, knowledge, user feel, achievement of the task, availability of the system, productivity, robustness, job creation, increased transactions, cost savings. The formula for calculating GOF is shown below: $GOF = \sqrt{R^2 * \text{AVE}}$.

Table 5. Goodness of Fit of the model GOF

Constructs	**R Square**	**AVE**
System Quality		0.548
Information Quality		0.684
Service Quality		0.677

System Use		0.696
User Satisfaction		0.730
Net Benefits		0.599
Organizational Performance	0.714	0.633
Top Management Support		0.628
The average	0.649	
GOF	0.681	

Path Coefficient and Hypotheses Testing

After the collinearity issues were assessed, the next step in evaluating the structure model was to estimate the path coefficient to examine the strength of the relationships between the constructs. The strength of the affiliation between two constructs was measured based on the magnitude of the path coefficient (Urbach & Ahlemann, 2010). As suggested by Hair Jr et al., 2013), a bootstrap procedure with 5000 sub-samples was used to measure the statistical significance of each path coefficient. Bootstrapping is used in evaluating the significance of the coefficient. When the empirical t-value is larger than the critical value, the coefficient is significant at a certain error probability (significant) level. Results from Table 6 reveal that the path coefficient estimates indicate that the relationships among the hypothesized constructs are small, medium, and large since the value ranged from -0.098 to 0.590 at the p= <0.05 level.

Table 6. Results of the structural model path coefficient

Relationship	Path Coefficients	T-value	P-value
Information Quality -> Organizational Performance	0.061	1.966	0.025
Net Benefits -> Organizational Performance	0.046	0.556	0.289
Service Quality -> Organizational Performance	0.590	7.350	0.000
System Quality -> Organizational Performance	0.071	2.012	0.022
System Use -> Organizational Performance	-0.098	1.085	0.139
User Satisfaction -> Organizational Performance	0.108	1.743	0.041

Structural Model Assessment (Inner model)

The next crucial step after the measurement models were measured and evaluated successfully was to analyze the structural model. The structural model includes the model's predictive capabilities and the relationships among the hypothetical constructs. If the outer model (measurement model) is reliable, a valid assessment permits an evaluation of the inner path model's (structural model) estimates. Following the assessment of the structural model that has been proposed by Hair Jr et al., (2013), several criteria require checking. The first criterion for the assessment structure model concerns collinearity issues. This can be performed using a tolerance VIF test. The second criterion covers the structural model's significance and relevance, which can be measured using path coefficients and standard errors (t-value), which are acquired by means of bootstrapping. The third criterion is related to assessing the coefficients of determination (R^2) of the endogenous latent variables to determine the accuracy of the model's predictive by calculating the squared correlation between specific endogenous constructs of actual and predicted values (Hair Jr et al., 2021). The fourth criterion is related to the measurement of the effect of the size of different constructs on the dependent construct (F^2). Finally, the predictive relevance (Q^2) is reported in Table 7, which also summarizes all of the required tests and acceptance criteria for each step in assessing the structural model, as proposed by Hair Jr et al., (2021).

Table 7. Summary of measurement criteria for assessment of the structural models

Analysis	Test	Criteria
Path relationship	t-value	2.57 Significant level =1%
		1.96 Significant level =5%
		1.65 Significant level =10%
	p-value	<0.01 ***Significant level
		<0.05 **Significant level
		<0.1 *Significant level = 10%
Coefficient of determination (R^2)	R^2 value	Substantial: 0.75
		Moderate: 0.50
		Weak: 0.25
Effect size (f^2)	f^2 value	0.35 Large effect
		0.15 Medium effect
		0.02 Small effect
Predictive Relevance (Q^2)	Q^2 value	Q^2 value large than 0 indicate Predictive relevance

Figure 2 illustrates the structural model assessment, which analyzes the relationships between different constructs in the study, focusing on how they contribute to OP. The figure shows path coefficients that indicate the strength and direction of the relationships between constructs. These coefficients visually represent how changes in one variable influence others in the model. For example, a positive path coefficient between AIS quality and OP suggests that improvements in AIS quality positively impact OP.

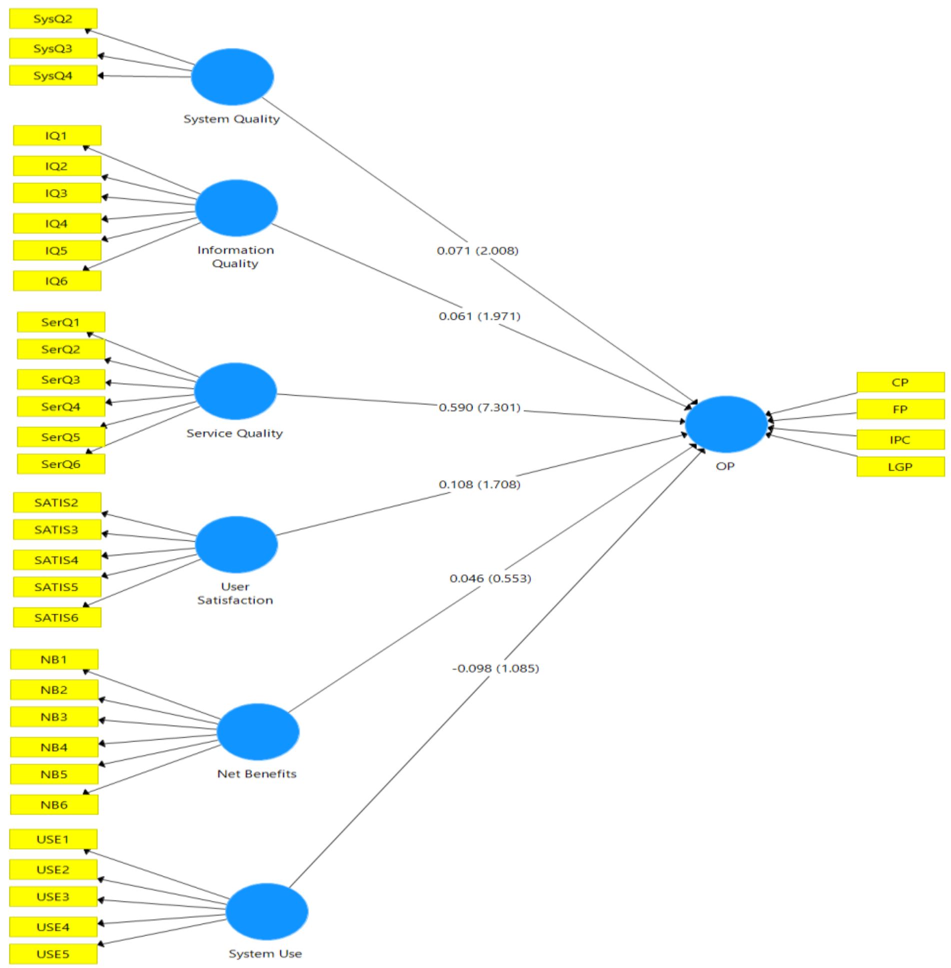

Figure 2 Results of the Structural model assessment

Moderating Analysis

This section explores the moderating effect of TMS on the relationship between System Quality, Information Quality, Service Quality, the Use of the System, User Satisfaction, Net Benefits, and OP in the ISE. Separate analyses were conducted to evaluate the moderating effect of TMS by obtaining the R^2 value of the main effect model and interaction effect model. The R2 value of the main effect model was (0.714) and the full model with the interaction effect model is (0.794). Besides that, the effect of F^2 of the model was 0.279, which was considered medium. Table 8, shows the moderation effect of TMS in the relationship between System Quality, Information Quality, Service Quality, the Use of the System, User Satisfaction, Net Benefits, and OP in the ISE.

Table 8. Moderation Effects of Top Management Support

No	Relationship	Path Coefficient	T-value	P-Values	Decision
H7	TMS*Sys Q -> OP	0.093	2.884	0.002	Supported
H8	TMS*IQ -> OP	0.111	2.826	0.002	Supported
H9	TMS*SerQ -> OP	0.062	2.272	0.012	Supported
H10	TMS*USE -> OP	0.083	2.274	0.012	Supported
H11	TMS*SATS -> OP	0.107	3.804	0.000	Supported
H12	TMS*NB -> OP	0.106	4.137	0.000	Supported

Results show that the path coefficients of TMS* System Quality were -0.093, TMS*Information Quality was -0.111, TMS* Service Quality was -0.062, TMS* System Use, TMS* User Satisfaction was -0.107, and TMS* Net Benefits was -0.106. According to Chin, (2010), and Henseler & Fassott, (2010), ENREF_15; (Ramayah et al., 2018), the significance of the relationships cannot be determined based on the value of path coefficients only. Thus, bootstrapping resampling technique with 5000 samples were employed to test the significance of the relationships by obtaining the t-values. When the t-value is more than 1.645 in one -tail the hypothesis is accepted at 0.05 levels. The results in Table 8, indicate that all the interaction terms were significant as the t values exceeded the cut-off point of 1.645. Therefore, the six hypotheses were supported to be Failed to reject.

Results of Hypotheses Testing

The research hypotheses were tested using the results obtained from the path coefficient assessment in the structural model. This included using the path estimates and T-value with their p-values with the aim of supporting or rejecting the research hypotheses. Following this was a calculation of the path coefficient values (β) by using the PLS algorithm test. Table 9 presents the results of testing the research hypotheses using the path coefficients, t-value, and significance levels. Another analysis has been employed to evaluate the moderating effect of TMS in the relationship between System Quality, Information Quality, Service Quality, the Use of the System, User Satisfaction, Net Benefits, and OP in the ISE. Table 9 presents the results of testing the research hypotheses using the path coefficients, t-value, and significance levels.

Table 9. Hypotheses testing results

H.N	Relationship	Path Coefficients	T-value	P-value	Decision
H1	System Quality -> OP	0.071	2.012	0.022	Supported
H2	Information Quality -> OP	0.061	1.966	0.025	Supported
H3	Service Quality -> OP	0.59	7.35	0.000	Supported

H4	System Use -> OP	-0.098	1.085	0.139	Rejected
H5	User Satisfaction ->OP	0.108	1.743	0.041	Supported
H6	Net Benefits -> OP	0.046	0.556	0.289	Rejected
H7	TMS*SysQ -> OP	0.093	2.884	0.002	Supported
H8	TMS*IQ -> OP	0.111	2.826	0.002	Supported
H9	TMS*SerQ -> OP	0.062	2.272	0.012	Supported
H10	TMS*USE -> OP	0.083	2.274	0.012	Supported
H11	TMS*SATS -> OP	0.107	3.804	0.000	Supported
H12	TMS*NB -> OP	0.106	4.137	0.000	Supported

Table 9. shows the direct and indirect hypotheses by using AIS Quality dimensions and OP. The role of TMS as a moderator. Thus, the hypotheses reveal the following:

H1. There is a significant relationship between System Quality and Organizational Performance in companies listed in ISE. The results show that there is a significant positive relationship between Information Quality and Organizational Performance (β=0.071, t=2.012). Therefore, the hypothesis is supported. H2. There is a significant relationship between Information Quality and Organizational Performance in companies listed in ISE. The results show that there is a significant positive relationship between Information Quality and Organizational Performance (β=0.061, t=1.966). Therefore, the hypothesis is supported. H3. There is a significant relationship between Service Quality and Organizational Performance in companies listed in ISE. The results show that there is a significant positive relationship between Service Quality and Organizational Performance (β=0.59, t=7.35). Therefore, the hypothesis is supported. H4. There is a significant relationship between System Use and Organizational Performance in companies listed in ISE. The results show that there is no significant positive relationship between System Use and Organizational Performance (β=-0.098, t=1.085). Therefore, the hypothesis is rejected. H5. There is a significant relationship between User Satisfaction and Organizational Performance in companies listed in ISE. The results show that there is a significant positive relationship between User Satisfaction and Organizational Performance (β=0.108, t=1.743). Therefore, the hypothesis is supported. H6. There is a significant relationship between Net Benefits and Organizational Performance in companies listed in ISE. The results show that there is no significant positive relationship between Net Benefits and Organizational Performance (β=0.046, t=0.556). Therefore, the hypothesis is rejected.

H7. The Top Management Support moderates the relationship between System Quality and Organizational Performance in companies listed in ISE (β=0.093, t=2.884). This indicates that there is a significant positive moderate relationship between System Quality and Organizational Performance. Therefore, the hypothesis is supported. H8. The Top Management Support moderates the relationship between Information Quality and Organizational Performance in companies listed in ISE (β=0.111, t=2.826). This indicates that there is a significant positive moderate relationship between Information Quality and Organizational Performance. Therefore, the hypothesis is supported. H9. The Top Management Support moderates the relationship between Service Quality and Organizational Performance in companies listed in ISE (β=0.062, t=2.272). This indicates that there is a significant positive moderate relationship between Service Quality and Organizational Performance. Therefore, the hypothesis is supported. H10. The Top Management Support moderates the relationship between System Use and Organizational Performance in companies listed in ISE (β=0.083, t=2.274). This indicates that there is a significant positive moderate relationship between System Use and Organizational Performance. Therefore, the hypothesis is supported. H11. The Top Management Support moderates the relationship between User Satisfaction and Organizational Performance in companies listed in ISE (β=0.107, t=3.804). This indicates that there is a significant positive moderate relationship between User Satisfaction and Organizational Performance. Therefore, it is supported. H12. The Top Management Support moderates the relationship between Net Benefits and Organizational Performance in companies listed in ISE (β=0.106, t=4.137). This indicates that there is a significant positive moderate relationship between Net Benefits and Organizational Performance. Therefore, the hypothesis is supported. This is highlights the role of strong TMS in maximizing AIS quality in achieving positive organizational outcomes for companies listed on the ISE.

CONCLUSIONS

This study successfully highlights the critical role of AIS quality in enhancing OP, particularly in the context of ISE listed companies. The empirical evidence gathered underscores the pertinence of considering AIS quality as a strategic asset, composed of dimensions which is system quality, information quality, service quality, users, user satisfaction, and net benefits, each contributing significantly to OP. Through a robust measurement model and the use of Structural Equation Modeling (SEM), this research demonstrates the validity and reliability of the constructs involved, ensuring that the study results are credible and resonant with theoretical expectations. TMS emerges as a vital moderating factor, amplifying the positive effects of AIS quality on performance outcomes. This finding stresses the necessity for executives to actively foster an environment that leverages the full capacity of information systems, thus facilitating improved decision-making processes and operational efficiencies. The significance of TMS involvement cannot be understated in achieving performance goals, proving essential for organizations aiming to thrive in competitive and dynamic business landscapes. These conclusions carry profound implications for stakeholders, including policymakers, the Ministry of Finance, and the Ministry of Commerce and Industry in Iraq, by providing actionable insights into how AIS quality can be harnessed as a vehicle for economic growth and efficient market operations.

On a practical level, businesses are encouraged to invest in improving AIS quality components and nurture a supportive organizational culture led by engaged management to harness the system's full benefits. In essence, this study not only advances the academic discourse regarding the nexus between AIS quality and OP but also offers practical guidance for enhancing system usage and managerial practices, paving the way for more informed policy-making and strategic implementation in information systems. Furthermore, the integration of emerging technologies, such as artificial intelligence and block chain, into AIS quality presents an exciting frontier for research. Investigating how these advancements can enhance AIS quality and further improve organizational outcomes could provide actionable insights for businesses aiming to stay ahead in technology adoption. Finally, expanding the scope of factors moderating the AIS-performance relationship, including organizational infrastructure, employee training, and technological advancements, could offer a more holistic view of all variables at play. Overall, continuing to explore these dimensions will not only refine theoretical constructs but will also offer practical guidance for practitioners aiming to harness the full potential of AIS quality in diverse organizational landscapes.

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