

**QUALITY OF INFORMATION AS A STRATEGIC FACTOR IN AIS TOWARDS
BETTER ORGANIZATIONAL PERFORMANCE: A FIELD STUDY OF IRAQ**

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UNIVERSITI UTARA MALAYSIA

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**QUALITY OF INFORMATION AS A STRATEGIC FACTOR IN AIS TOWARDS
BETTER ORGANIZATIONAL PERFORMANCE: A FIELD STUDY OF IRAQ**

**A thesis submitted to the College of Business in partial fulfillment of the
requirements for the degree of Master of Business Administration (Accounting)**

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ABSTRACT

The aim of this study is to examine the information quality on the performance of Iraqi companies. This study was done among 70 managers. Data were gathered through questionnaires and was being analyzed by using Statistical Package for Social Science (SPSS) version 16. Throughout the statistical analysis – correlation analysis, it is found that there is a significant positive relationship between the independent variable namely Information Quality with the dependent variable – Organizational Performance.

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CHAPTER ONE

INTRODUCTION

1.1 INTRODUCTION

A successful organization not only makes decisions, but should implement the right ones. A decision is concerned with the selection of an alternative among a number of alternatives. In order to select the best one, decision-makers need some guidance, which is partially supported by information gathered by management accounting. There is no debate that information technology becomes a crucial factor for organizations in performing well and achieving their goals for survival objective. Rapid environmental changes represent a barrier in front of organizations for getting the information they need in order to accomplish the strategic objectives. Furthermore, these changes have created obstacles in front of the organization to achieve its planned strategies. However, computerized information systems could be considered as strategic weapons to sustain the objectives and strategies of organizations (Salehi et al., 2010). Moreover, computerized IS and lateral relations are better choices in high uncertainty situations (Gattiker and Goodhue, 2004). Management accounting, as the back end of an organization, is required to produce and provide relative, reliable and accurate information in order to ensure effective and objective decisions. Thus, information is crucial for treating the environmental uncertainty in the organization and assists to achieve the strategic objectives of the organization.

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