Digital Transformation Strategies and Their Impact on the Quality of Accounting Reports: A Study of the Opinions of a Sample of Academic Accountants in Private Universities in the Middle Euphrates Region

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Abstract
This exploration aims to determine the impact of digital conversion strategies (leadership support, infrastructure, digital security, and resource mobilization) on the quality of bookkeeping reports (relevance and accurate representation). The homework problem was addressed complete numerous enquiries designed to identify the estimated frameworks of its variables, evaluate the level of interest in them in the arena, and determine suitable organizational procedures. Two main premises were formulated, lengthwise with more than a few sub-hypotheses, to measure the level of correlation and impact by analyzing the relationship between these variables. The example size involved of 95 academic accountants. To achieve the objectives, the research adopted a descriptive-analytical method. The researchers used SPSS version 29 and AMOS version 29 statistical software to investigate the study data and examination the hypotheses. The study settled with several key findings, most remarkably that adopting digital conversion strategies significantly contributes in the direction of improving the eminence of accounting reports by enhancing information accuracy, speed of processing, and reducing hominid error in report preparation.

Keywords: Digital Transformation Strategies, Quality of Bookkeeping Reports.

Introduction

The world is at the moment enduring significant transformations in the proficient atmosphere due to the speedy pace of industrial development, resulting in what is known as per digital transformation (Hamdani *et al*., 2021:2) [18]. This conversion has turn into a fundamental focus in restructuring executive and accounting systems crossways various subdivisions (Yucel, 2018:224) [36]. The bookkeeping field is between the most pretentious by this alteration, as organizations strive to employ modern digital technologies such as artificial intelligence, big data analytics, and raincloud computing to advance their accounting arrangements. This subsidizes to increased performance efficacy and heightened quality of bookkeeping reports in terms of accuracy, print, reliability, and speed of access to financial material (Halim *et al*., 2023:192) [17]. Hence, the reputation of studying alphanumeric conversion approaches and their impact taking place the quality of accounting reports in private institution of higher education, as they are both educational and administrative institutions in quest of to develop their technological atmospheres in line with necessities (Cosa, 2024:246) [9]. The research gained significance through its analysis of the opinions of a sample of academic accountants at work in private universities in the Middle Euphrates region, revealing their awareness of the dimensions of digital transformation and its role in enlightening the quality of bookkeeping gossips (Arvidsson & Dumay, 2022:1092) [2]. The study seeks to identify the challenges and obstacles facing the implementation of alphanumeric transformation approaches in the academic field, and to highlight its potential in supportive sound financial and administrative decision-making (Oh & Park, 2023:3) [26]. Thus, this study represents a systematic attempt to expand the imaginary and applied understanding of the relationship between digital transformation and the quality of accounting reports, donating to building a supplementary efficient and transparent established accounting model.

Part One: Research Methodology

First: Research Problem

The study badly-behaved lies in the experiments faced by sequestered universities in the Intermediate Euphrates province when implementing digital transformation stratagems, and the resulting unswerving and indirect impacts on the quality of their accounting reports (Phornlaphatrachakorn & Kalasindhu, 2021) [40]. Despite many informative institutions recognizing the importance of digital transformation and its role in improving expertise and monetarist transparency, the hands-on submission of these strategies still suffers from clear shortcomings containing from weak industrial arrangement, a lack of awareness of the importance of up-to-the-minute technologies in bookkeeping work, and limited digital skills among accounting and organizational staff (Li *et al*., 202). Some private universities still rely on traditional systems of processing accounting data, leading to slow financial reporting and weak accuracy and reliability, which undesirably impacts the proficiency of financial and administrative decision-making (Halim *et al*., 2023) [17]. Additionally, the study raises cross-examinations about the extent to which the alphanumeric conversion strategies actually employed jerry can enhance the eminence of secretarial reports in light of the governmental and technical encounters these universities face. The formations, as this homework efforts to question the main inquiry which is (To what extent do digital conversion strategies underwrite to cultivating the quality of bookkeeping reports in private conception of higher schooling designer the Middle Euphrates region?).

Second: The Importance of the Research

1. This lesson aims to illuminate the vivacious role of alphanumeric revolution strategies in emergent secretarial observes and gorgeous the quality of monetarist intelligences. This adds an overbearing scientific dimension to the literature on alphanumeric secretarial and technological alteration in higher schooling.
2. It searches for to recognize how espousing fundamental know-hows improves the appearances of bookkeeping statistics in associations of accuracy, consistency, and speed of observation. This positively impacts the ascendency of enlightening institutions and comprehensive pecuniary organizational.
3. The schoolwork's conclusions make available practical gages that can help private university guidelines develop operative alphanumeric approaches in the field of bookkeeping. These strategies underwrite to raising the level of monetarist routine and pleasing to the eye the attractiveness of civilizing nitty-gritties.
4. The schoolwork's reputation lies in the aforementioned focus on the reality of digital alteration in theoretical bookkeeping fashionable the Transitional Euphrates county, an surroundings still undergoing conversion. This styles the findings valuable doomed for guiding yet to come policies in developed accounting suggestion systems and digital bookkeeping instruction.

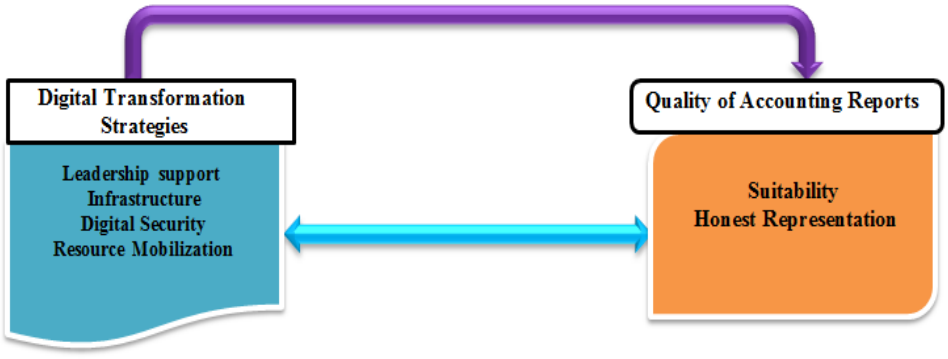
Third: Research Objectives

1. To categorize the most imperative digital approaches espoused by private academies and to calculate their enthusiasm to adopt up-to-date accounting statistics systems that subsidize to improving financial and administrative performance.
2. The study aims to measure the impact of applying digital technologies such as automation, artificial intelligence, and data analytics on improving the characteristics of accounting reports popular terms of accuracy, reliability, relevance, and photograph.
3. The homework aims to determine the level of responsiveness among accounting academics on the subject of the prominence of alphanumeric revolution and its impact on pleasing to the eye the quality of accounting reports within private edifying societies.
4. To verbalize an applied agenda that subsidizes to fit in digital technologies into university bookkeeping systems, by this means pleasing to the eye the quality of accounting statistics and associate administrative at both the administrative and practical echelons.

Fourth: The Hypothetical Schema

In dark of the above-mentioned study methodology in addition to objectives, and bearing in mind the findings of previous lessons, the hypothetical study scheme (see Figure 1) was developed to represent the relationship flanked by the study variables. This association comprises a set of correlations and encouragement relationships bordered by the study variables, in place of follows:

1. **Self-determining Variable:** This embodies digital transformation strategies. It take in four sub-dimensions: (Leadership Support, Infrastructure, Digital Security, and Resource Mobilization). The Fuchs (2018:216) and Demirbas (2018:312) [10] scales were adopted.
2. **At the mercy of Variable:** This represents the quality of accounting reports. It includes two dimensions: (Relevance and True Representation). The Yusran (2023:13) [38] scale was adopted.



Source: Prepared by the researchers

Fig 1: Hypothetical Diagram

Fifth: Research Hypotheses

First Hypothesis: There is a statistically significant correlation between digital transformation strategies and the quality of accounting reports.

Second Hypothesis: Digital transformation strategies have a statistically significant impact on the quality of accounting reports.

Sixth: The Research Sample

The research population consists of (93) academic accountants (university professors working in private universities in the Middle Euphrates region) and (86) professional accountants (auditors holding a certified public accountant certificate). Thus, the total research population comprises (179) individuals. Regarding the research sample, the researchers used stratified random sampling to select the sample. The researchers divided the research population into two strata (categories): academic accountants and professional accountants. From the original research population of (179) individuals, the researchers selected a sample of (95) individuals.

Part Two: Theoretical Aspect

First: The Concept of Digital Transformation

Digital transformation is defined as the use of computer and internet technology to create more efficient and effective economic value (Yucel, 2018:223) [36]. More broadly, it refers to the changes that new technologies generally bring about in how we work, interact with, and create wealth within this system (Brown & Brown, 2019:3) [4]. It is also a process of fundamental changes within a company's value chain or internal structure, which are either a cause or a prerequisite for the use of technology (Gurcan *et al*., 2023:7498) [15].

Soto Setzke *et al*., 2023:1018 [30], indicated that it is the use of information and communication technologies to increase the efficiency, effectiveness, transparency, and accountability of the government in the services it provides to citizens and the business community. It empowers them with information that supports all government procedures, eliminates corruption, and gives citizens the opportunity to participate in all stages of the political process and related decisions that affect various aspects of life.

Yucel (2018:224) [36] defined digital transformation as the ever-increasing interaction between digital technologies, business, and society, which has transformative effects and accelerates the pace, scope, and impact of change. It is the use of technology to radically improve business performance and is a focus for many companies worldwide for numerous reasons, including capturing and maintaining a presence in new markets (Hamdani *et al*., 2021:3) [18]. Chandratreya (2024:61) [5] described it as the essential business skills required to produce, deliver, send, and receive communication messages across all functions and aspects of life. Digital communication is the ability to build effective communication across various digital channels. Digital transformation strategies are defined as a concept that focuses on coordinating different processes, prioritizing objectives, and setting goals for implementing digital transformation within a company (Halim *et al*., 2023:192) [17]. It is also defined as a designed plan, method, or means adopted at the company level to build a proper digital transformation culture. It consists of processes, goals, guidelines, and control structures for the digital transformation process and acts as an interface for coordinating various digital activities (Cosa, 2024:246) [9].

Second: The Importance of Digital Transformation

1. Consumers can access dozens of media channels, actively engage with businesses and other consumers, and navigate through a rapidly increasing number of touchpoints in their customer journey, many of which are digital (Ianenko *et al*., 2020:3) [20].
2. Building a competitive advantage by engaging in measurement efforts, taking ownership of data, and ensuring organizational-wide commitment makes digital transformation a top management priority and a defining feature of an organization's business strategy, giving it a head start in its transformation journey (Kringelum *et al*., 2025:5) [22].
3. A deeper examination of organizational processes and market offerings will inevitably impact business strategies as organizations reassess their self-perception and customer relationships to clarify the risks and potential of new technologies that could be disruptive (Rêgo *et al*., 2022:3196) [27]. 3- Analyzing consumer satisfaction with regard to a product or service in terms of accessibility and connectivity, cost and quality, real-time services, user choice, support and customization, delivery capability, etc., by providing a decision support system (Chong & Duan, 2020:2) [8].

Third: Digital Transformation Strategies

Digital transformation is measured through four dimensions (Fuchs, 2018:216; Demirbas, 2018:312) [10]:

1. Leadership Support

Leadership is the crucial element in the success of any organization. It plays a key role in formulating the vision and mission that define the organization's philosophy and values (Eden, 2019:27) [11]. Leadership is also essential in assigning tasks and motivating employees to achieve organizational goals. Employees should support awareness and understanding of subordinates' behaviors by continuing the empowerment and change journey and the current leadership style prevalent in organizations (Zhang *et al*., 2023:529) [39].

2. Infrastructure

This is the foundation that supports an organization's computing system. IT infrastructure consists of physical resources and software that support the flow, storage, processing, and analysis of data (Tekic & Koroteev, 2019:684) [33]. IT infrastructure can be defined as all the hardware, software, networks, and facilities required to develop, test, deliver, monitor, control, and support IT services (Hess *et al*., 2020:155) [19].

3. Digital Security

This is a collective term describing the resources used to protect an organization's identity, data, and other assets online (Shaughnessy, 2018:22) [29]. This term includes tools such as data encryption and mobility privacy tools, as well as various software programs, such as remote monitoring software, and many other tools and programs used to protect the identity of the company's users (Mitroulis *et al*., 2019:61) [25].

4. Resource Mobilization

Resource deployment refers to all actions involved in

fortifying new and additional possessions for the association. It also take in making better use of existing resources and maximizing their potential. Resource organization is often talk about to as "new professional development" (Matt, 2015:340) [24].

Fourth: The Concept of Accounting Report Quality

Bookkeeping report quality is demarcated as the degree of frankness, transparency, and exactness with which monetarist statistics reflects the company's pecuniary reality. This empowers users to variety sound decisions constructed on reliable and appropriate data (Chen *et al*., 2015:1018) [6]. Quality incorporates several key extents, including relevance, steadfastness, comparability, and understandability. High-quality bookkeeping reports are an operative tool for improving market efficiency (Hadiyanto *et al*., 2018:1402) [16] and enhancing trust among stakeholders such as investors, creditors, and regulators (Azar *et al*., 2019:3) [3]. Report eminence is also linked to the corporation's adherence to international bookkeeping standards and good ascendancy applies (Tsiligiris & Bowyer, 2021:622) [34], and its ability to disclose risks, estimates, and accounting policies transparently, reflecting the true performance of the economic entity (Sripan & Wisaeng, 2022:104) [31]. The quality of accounting reports refers to the credibility of the financial statement information and its usefulness to users, its freedom from misrepresentation, especially fraud, and its preparation in accordance with a set of legal, regulatory, professional, and technical standards, thus helping to achieve its intended purpose (Yusran, 2023:13) [38]. It has also been defined as providing more information about the characteristics of a company's financial performance that are relevant to specific decision-makers (Chen *et al*., 2024:2967) [7]. Sari *et al*., 2024:302 [28], defined it as the qualities that make the information in financial statements useful to users and decision-makers. Identifying these qualities helps those responsible for preparing financial reports to evaluate accounting information resulting from the application of alternative accounting methods and to distinguish between what is considered necessary and what is not.

Fifth: The Importance of the Quality of Accounting Reports

The importance of the quality of accounting reports lies in their being the cornerstone of achieving transparency and accountability within organizations (Arvidsson & Dumay, 2022:1092) [2], and their effects are reflected on various stakeholders (Egolum & Ndum, 2021:55) [12]. The quality of bookkeeping reports is also solitary of the most important factors subsidiary the sustainability of administrative system and the stability of pecuniary bazaars (Ellili, 2022:1095) [13]. The quality of bookkeeping reports provisions all-encompassing economic pronouncements, as superior accounting information help investors and management make decisions based on accurate and reliable material (Anggraeni *et al*., 2023:296) [1]. Additionally, it enhances confidence in monetarist markets, contributing to erection trust among investors, stakeholders, and sponsors through fair and clear expose.

Li *et al*. (2022:1253) [41] signposted that the eminence of bookkeeping reports expands the efficiency of resource sharing. Good accounting information enables the channeling of investments towards the most efficient and profitable activities. It also enhances transparency and corporate governance by providing accurate data that enables performance monitoring and adherence to professional and ethical standards. Furthermore, the quality of accounting reports helps reduce manipulation and financial deception, as the opportunities to conceal facts or falsify financial results are reduced with the presence of high-quality reports (Sumiyana *et al*., 2021:296) [32].

Sixth: Characteristics of Accounting Information Quality as a Measure of Financial Report Quality

Among the most important characteristics affecting the quality of accounting information, as defined by the US Accounting Standards Board, are the following (Yusran, 2023:13) [38]:

1. Relevance

For information to be useful, it must be relevant to the needs of decision-makers (Chen *et al*., 2015:1019) [6]. Relevance means a logical connection between the information and the decision under consideration (Anggraeni *et al*., 2023:298) [1]. Relevant information is that which can influence the direction of a decision. In the case of financial reports, this is achieved by helping users of these reports form expectations about the outcomes of past, present, or future events (Ellili, 2022:1096) [13]. There are three components to the characteristic of relevance (Kabir *et al*., 2025:2) [21]:

a- The ability to predict the future.

b- The ability to assess the regression of previous predictions.

C. Timeliness, i.e., appropriate timing.

This variable is measured through several characteristics (Oh & Park, 2023:3) [26]:

a. To what extent do the reports provide information about future events or help predict future events?

b. To what extent does the company disclose non-financial information related to opportunities and risks?

c. To what extent does the company use fair value or historical cost?

d. To what extent do the financial reports provide feedback on information about significant past and present events and transactions, thus helping users of financial statements to correct or change their forecasts?

2. True Representation

For the information contained in financial reports to be useful to users, it must be reliable. This characteristic is achieved if the information is free from material errors and bias, in addition to being true representation (Oh & Park, 2023:3) [26]. Financial transactions should accurately represent other events that they are supposed to represent and reasonably reflect (Sumiyana *et al*., 2021:296) [32].

True representation means that information can serve as a reliable basis for decision-makers to make predictions. It is a characteristic related to the integrity and dependability of information, and it consists of three sub-characteristics (Kabir *et al*., 2025:2) [21]:

- Truthfulness of expression.
- Verifiability of information.
- Neutrality and impartiality of information. This variable is measured through several characteristics (Oh & Park, 2023:3) [26]:

To what extent is the information of high relative importance fully represented (described, digitally represented, and explained) in the company's financial statements?

To what extent has the company disclosed the financial results related to positive and negative events?
What type of auditor's report is presented in relation to the financial statements?
To what extent does the company provide information on bank governance?

Part Three: The Practical Aspect

First: Describing and Coding the Research Variables

This section deals with identifying the research variables included in the analysis, which are (digital transformation strategies and the quality of accounting reports), and expressing these variables with a set of relevant symbols in order to inform researchers and academics of the importance of the results and to build a clear understanding for the reader of these symbols and the results that are presented. Table (1) shows the coding and description of these variables and dimensions.

Table 1: Variable Coding and Description

variable	Dimensions	NO.	Symbol	
Digital Transformation Strategies	Leadership support	4	DTS	DLS
	Infrastructure	5		DIN
	Digital security	5		DDS
	Resource mobilization	5		DRM
Quality of Accounting Reports	Appropriateness	5	QAR	REL
	Honesty representation	4		FAR

Second: Normality test

The results of Table (2) showed that the data for the study variables follow a normal distribution and took a linear path in their spread, which means that the shape of the company's data distribution is almost similar to the normal distribution and does not suffer from a state of inertia. This leads us to accept the assumption that the data for the study variables are drawn from a population whose data follows a normal distribution.

Table 2: Test for normality of study variables

variable	Dimensions	NO.	(Kol-Smi)		Sig.	
Digital Transformation Strategies	Leadership support	*4*	0.194	0.143	0.112	0.072
	Infrastructure	*5*	0.148		0.083	
	Digital security	*5*	0.148		0.102	
	Resource mobilization	*5*	0.137		0.115	
Quality of Accounting Reports	Appropriateness	*5*	0.149	0.130	0.108	0.100
	Honesty representation	*4*	0.161		0.131	

Third: Analysis of the Measurement Instrument's Reliability

The results in Table (3) show that the Digital Transformation Strategies variable, represented by four dimensions (leadership support, infrastructure, digital security, and resource mobilization), achieved a reliability coefficient of (Cronbach's Alpha = 0.890). The reliability of its dimensions ranged from a low value of (0.895) for the resource mobilization dimension to a high value of (0.903) for the infrastructure dimension, demonstrating the consistency of the questionnaire items.

The outcomes also signpost that the hooked on variable (Quality of Accounting Reports), represented by two magnitudes (relevance and faithful representation), accomplished a reliability coefficient of (Cronbach's Alpha = 0.891). The steadfastness of its magnitudes ranged from a low value of (0.896) for the consequence dimension to a high value of (0.901) for the authentic representation dimension, indicating the uniformity of the opinion poll items.

Table 3: Cronbach's Alpha Test Parameter

variable	Alpha Cronbach's			
Digital Transformation Strategies	Leadership support	0.900	Infrastructure	0.903
	Digital security	0.899	Resource mobilization	0.895
	Cronbach's alpha for the digital transformation strategies variable			
	0.890			
Quality of Accounting Reports	Appropriateness	0.896	Honesty representation	0.901
	Cronbach's alpha coefficient for the quality of accounting reports variable			
	0.891			

Fourth: Statistical Description of Variables

The outcomes accessible in Table (4) show that the capricious "Numeral Conversion Strategies" acknowledged covenant from the exploration sample, by means of a mean of 3.96 and a average deviation of 0.71. The grades also indicate that the Headship Support (DLS) breadth ranked opening, with a mean of 4.03 and a regular deviation of 0.80, indicating significant concentration from the illustration. On the extra hand, the Alphanumeric Sanctuary (DDS) breadth ordered last, with a mean of 3.90 and a usual unorthodoxy of 0.86, indicating some deficiencies in this area. This suggests that guidance support is a key factor in sponsoring digital conversion approaches, while the Alphanumeric Security width necessitates supplementary focus and enhancement near ensure the accomplishment of these methods.

The products in Table (4) show that the changeable "Quality of Office Reports" established covenant as of the research illustration, with a mean of 3.93 and a usual deviation of 0.83. The conclusions show that the relevance breadth (REL) ranked first with a uncaring of 3.96 and a average deviation of 0.84, indicating momentous attention to this breadth. In contrast, the truthful illustration measurement (FAR) tiered last with a mean of 3.90 and a standard deviation of 0.98, suggesting some absences in this area. This markers that relevance is the furthermost significant influence in the eminence of office reports, while the meditation ought to be on educational truthful picture to ensure the creation of correct and resolute information towards users.

Table 4: Statistical Description

No.	Mean	S.D	No.	Mean	S.D	No.	Mean	S.D
DLS1	4.27	0.87	DDS2	4.02	1.12	REL1	3.93	1.09
DLS2	4.01	0.98	DDS3	4.00	1.16	REL2	4.11	0.97
DLS3	3.75	1.08	DDS4	3.89	1.20	REL3	3.88	1.13
DLS4	4.09	1.01	DDS5	3.81	1.21	REL4	3.94	1.07
DLS	4.03	0.80	DDS	3.90	0.86	REL5	3.94	1.13
DIN1	4.04	0.99	DRM1	4.02	0.97	REL	3.96	0.84
DIN2	3.91	0.88	DRM2	3.94	1.13	FAR1	3.73	1.23
DIN3	3.90	1.04	DRM3	3.97	1.09	FAR2	3.86	1.14
DIN4	3.94	0.95	DRM4	3.88	1.11	FAR3	4.01	1.13
DIN5	3.97	0.89	DRM5	4.01	1.13	FAR4	4.01	1.13
DIN	3.95	0.76	DRM	3.97	0.86	FAR	3.90	0.98
DDS1	3.79	1.20	DTS	3.96	0.71	QAR	3.93	0.83

Fifth: Hypothesis Testing and Path Analysis

H_1: There is a significant correlation between digital transformation strategies and the quality of accounting reports.

Table (5) shows a significant relationship flanked by digital change strategies and the quality of bookkeeping hearsays. This leads to a relationship strength of (0.833), which typifies the result of the affiliation skirted by these variables. This upshot is due to the fact that the sample assembly focused heavily on the connection sandwiched between the degrees of these variables, with connection strengths ranging from (0.517) between the Prearrangement (DIN) breadth and the True Image (FAR) dimension to (0.841) between the Resource Armament (DRM) breadth and the Standing (REL) dimension. This means that digital revolt policies are a essential element for improving the eminence of accounting reports, and that touching on enhancing material know-how and properties can suggestively contribute to cultivating economic and organizational routine.

Table 5: Correlation Matrix

	DLS	DIN	DDS	DRM	DTS	REL	FAR	QAR
DLS	1							
DIN	.794**	1						
DDS	.676**	.676**	1					
DRM	.618**	.541**	.703**	1				
DTS	.885**	.858**	.887**	.835**	1			
REL	.632**	.605**	.684**	.841**	.802**	1		
FAR	.566**	.517**	.621**	.810**	.731**	.678**	1	
QAR	.651**	.608**	.709**	.899**	.833**	.902**	.929**	1

H_2: Digital transformation strategies have a significant impact on the quality of accounting reports.

The conclusions in Table (6) and the cross-sectional information in Figure (2) show a earth-shattering impact of alphanumeric translation strategies on the quality of bookkeeping reports. Snowballing alphanumeric conversion approaches by one unit primes to an enhancement in the quality of accounting reports of (0.977), with a average error of (0.064) and a critical value of (15.266). This road sign that digital makeover strategies play a vital role in cultivating the quality of bookkeeping reports, shimmering the status of applying in technological innovation on the way to increase the monetarist and informational concert of administrations.

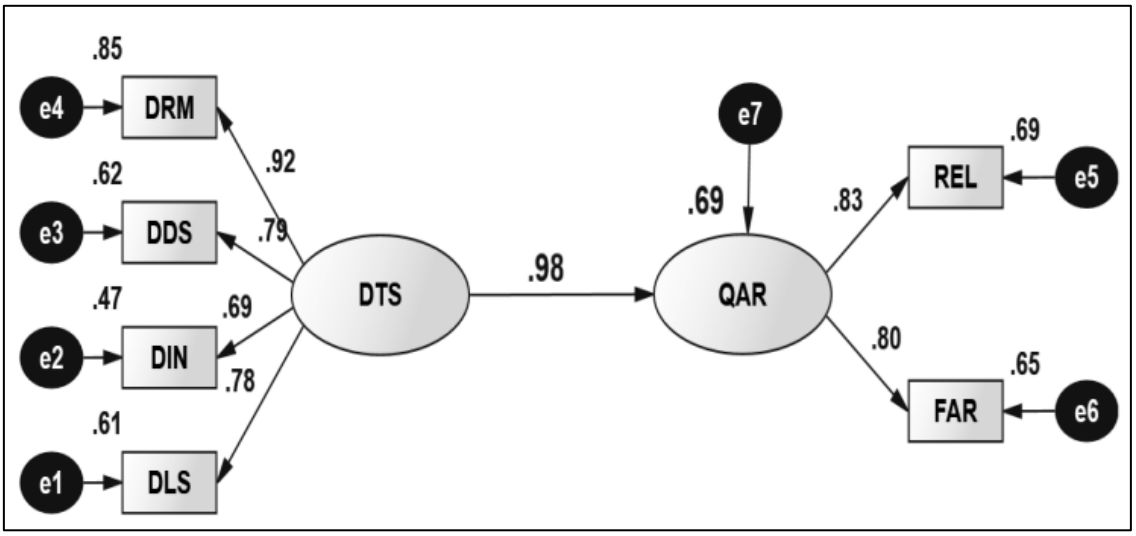


Fig 2: Path analysis of the impact of digital transformation strategies on the quality of accounting reports.

Digital conversion strategies underwritten to illumination (0.694) of the adjustment in the quality of bookkeeping reports, while the remaining value is outside the scope of the learning.

Table 6: Results of path analysis of the impact of digital transformation strategies on the quality of accounting reports

Path			Standard weights	standard error	critical value	R^2	P
Digital Transformation Strategies	--->	Quality of Accounting Reports	***0.977***	***0.064***	***15.266***	***0.694***	***

Part Four: Conclusions and Recommendations

First: Conclusions

1. The outcomes indicated that approving digital transformation strategies suggestively contributes to cultivating the quality of accounting reports by attractive the accuracy of material, speeding up its processing, and tumbling human error in description preparation.
2. The education showed that using contemporary alphanumeric systems increases the level of transparency and reliability in donating financial data, which upsurges the confidence of peripheral users, such as investors and supervisory bodies, in the reports distributed by institutions.
3. The results of the numerical analysis exhibited that digital conversion contributes to developing the capabilities of hypothetical and practicing accountants by empowering them to use data examination tools and artificial intelligence, which completely impacts the superiority of accounting routine and outputs.
4. The outcomes showed that the success of alphanumeric transformation in attractive the quality of reports be subject to largely on the availability of the technological infrastructure and administrative and legislative support. Therefore, the absenteeism of these features limits the use of implementing digital approaches.
5. The study concluded that alphanumeric conversion represents a strategic factor for achieving a competitive improvement for educational in addition accounting institutions by means of improving the quality of reports and provided that a reliable financial catalog that contributes to more efficient and truthful managerial.

Second: Recommendations

1. Private academes must adopt integrated numerical strategies that include emergent electronic secretarial systems and concerning them to data analytics and reproduction intelligence podia to ensure the accuracy and high eminence of reports.
2. Training and specialized development databases for academic bookkeepers must be intensified to permit them to use up-to-the-minute digital tools and their submissions in preparing pecuniary reports efficiently and workwise.
3. Private academies should be encouraged to advance in industrial infrastructure to ensure the sustainability of alphanumeric transformation processes and accomplish integration between accounting and information systems indoors the institution.
4. Unified digital backgrounds and principles for the inferiority of accounting reports must be established to align with digital transformation too meet the requirements of print, accuracy, and speed of financial discovery.
5. Cooperation between academes and the monetarist and accounting sector must be underwired to exchange proficiency and advance innovative digital applies that contribute to defiance of magnitude the quality of bookkeeping reports and civilizing the academic and professional work surroundings.

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