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Responsibility Accounting's Influence on Corporate Governance: Insights from Iraq Private Banks

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General Background: The study explores the influence of responsibility accounting on corporate governance within Iraqi private banks, a subject vital for ensuring effective management and transparency. **Specific Background:** Despite the growing importance of corporate governance in mitigating financial crises, the role of responsibility accounting in enhancing governance practices remains underexplored, particularly in developing economies. **Knowledge Gap:** There exists a paucity of research on how responsibility accounting can operationalize corporate governance principles in the context of Iraq's banking sector. **Aims:** This research aims to assess the impact of responsibility accounting systems on the governance structures of selected Iraqi private banks listed on the Iraq Stock Exchange. **Results:** The study found a statistically significant positive correlation between responsibility accounting and corporate governance, indicating that banks with robust responsibility accounting systems exhibit enhanced governance practices. **Novelty:** This study provides empirical evidence on the effectiveness of responsibility accounting in improving corporate governance, highlighting its potential to bridge existing gaps in governance frameworks in emerging markets. **Implications:** The findings suggest that adopting comprehensive responsibility accounting practices can significantly enhance corporate governance, thereby offering strategic insights for policymakers and bank executives aiming to strengthen governance mechanisms in the banking sector.

Keywords: Responsibility Accounting, Corporate Governance, Some Private Banks Listed on The Iraq Stock Exchange

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INTRODUCTION

The aim of the research is to demonstrate the impact of applying the responsibility accounting system on corporate governance in the banks studied, as the responsibility accounting system has emerged as one of the management accounting methods and as a subsystem thereof with the aim of providing accounting information in the form of performance reports that monitor the work of officials in departments and departments and evaluate their performance within the framework of the responsibility assigned to them and resulting from Of the powers granted by senior management.

Corporate governance emerged due to the financial crises and collapses that giant companies were exposed to, and were caused by. Corporate governance is considered one of the most important necessary mechanisms necessary for the proper functioning of companies, achieving transparency and justice, and granting the right to hold management accountable. It is based on rules that emphasize the importance of adhering to the provisions of the law, determining how to make decisions, distributing powers between the board of directors, shareholders, and stakeholders, and activating the role of the board of directors and managers. Carrying out their responsibilities and exercising their role in monitoring and supervising the performance of companies, which leads to preserving the interests of interested parties, and thus corporate governance plays an effective role in protecting the company and confirming its honesty and credibility, whether in the present or extending it to the future. The trend towards governance has led to the search for the most appropriate methods and means that actually lead to and contribute to achieving it in reality, and perhaps responsibility accounting is among the methods that have an impact on the existence of governance systems in companies.

METHODS (FOR ARTICLES OF RESEARCH RESULTS)

In light of the research questions and objectives, the independent and dependent variables were identified to achieve the objective of the current study, which is to solve the research problem to achieve its objectives. The study variables are divided into: Independent variable: Responsibility accounting system (an approved and clear organizational structure, the preparation of planned budgets, the availability of appropriate accounting information systems, the availability of supervision systems and performance reports, and the presence of effective incentive systems). Dependent variable: The corporate governance and

its comprehensive framework consists of two components: (disclosure and transparency, related parties). The figure below shows the search model.

[Figure 1 about here]

Limitations and limitations of the study: The limitations of the study are as follows: **Spatial boundaries:** Some private banks listed on the Iraq Stock Exchange (Ashur Investment Bank, Zain Iraq Islamic Bank, Asia Iraq Islamic Bank, Sumer Commercial Bank, Nour Iraq Islamic Bank). **Time limit:** The time for the site examination starts from March 2024 (the expected period for the start of the field study) until February 2023 (the expected period for completing the study). **Human limits:** auditors working in the control and internal audit departments in the banks studied. **Objective limits:** represented by the variables of the study (responsibility accounting, corporate governance). **Study hypotheses:** After presenting the main study problem, the main study hypothesis was developed to be tested as follows: The application of responsibility accounting can have a statistically significant correlation with corporate governance in the banks studied. The application of responsibility accounting can have a statistically significant impact on corporate governance in the banks studied.

Characteristics of the study sample: In order to give an accurate description of the study sample, the respondents on the scale answered a set of other items, related to (gender, marital status, age, educational qualification, and number of years of experience), which appear in Table (1) below, as it appears that the sample The respondents to this study had a set of characteristics that could provide them with the required information in a transparent manner to contribute to achieving its objectives. The gender results showed that the number of males was (95) Among the entire study sample, 37.11% were females, which corresponds to a total of 95 individuals. The same proportion and number of males were also observed in the study sample. The female population stands at 161, accounting for 62.89% of the total. It is noted that the number of females and their percentage exceeds the number and percentage of males, and this is an indication that females occupy the largest percentage of jobs available in the banks studied. The marital status index indicated that the number of married people was (182), at a rate of (71.09%), while the number of unmarried people was (62), at a rate of (24.22%). As for the age indicator, we find that (34.77%) of the study sample members were aged between (18-25) years, followed by the age group (26-33) years with a percentage of (28.52%), and the (over 50) year group with a percentage of (28.52%). 25.00%), and finally the two age groups (49-42) years had a percentage of (3.52%), and these percentages in general had a significant impact on the sample members' understanding and awareness of the questionnaire questions and answering them objectively.

[Table 1 about here]

As for the indicator of the number of years of service, the results showed that a percentage of (34.77%) of the study sample members had a period of service that ranged from (6-10) years, followed closely by (28.91%) for a period of (above

25) years, then a percentage of (23.44%) for the period of service (1-5) years, and finally (12.89%) for the period of service (11-15). This shows their increased insight, experience, and knowledge of the reality of the institution in which they work, and their ability to answer the questionnaire questions.

Statistical tools:

A number of ready-made statistical methods, methods and models were used and employed that are consistent with the directions of the study, including:

The statistical tools used to determine the sample size: (Exsel, 2016) was used to extract data for the current study, as well as the use of the program (SPSS V. 28) as well as the use of the program (AMOS.V. 25), and thus these methods are reflected in: Arithmetic mean: to measure the level of trend in the study sample's answers. Standard deviation: To measure the level of dispersion of answers from their mean, mathematically. Order of importance: to indicate the level of importance of the study variables paragraphs to the studied company. Cronbach's alpha coefficient: to measure the stability of variables in the measurement tool. Pearson correlation coefficient to measure the relationship between two variables. Explanation coefficient (R2): To determine the percentage of changes that occur in the dependent variable that the independent variable explains. Normal distribution test: to show the extent to which the data drawn from the study population is normally distributed. Structural equation modeling Path analysis: To show how much study variables are explained by the dependent variable.

Study population and sample and response rate

Some private banks listed on the Iraq Stock Exchange were selected together for the current study, as the number of individuals employed in the above-researched banks - auditors working in the control and internal audit departments in the researched banks - reached (768). In order to determine the appropriate sample size, the equation was used. The following, regarding determining the sample size.

$$n = \frac{N \times p(1-p)}{[[N - 1 \times (d^2 \div z^2)]] + p(1-p)]}$$

N=	Population size
= z	The standard score corresponding to the level of significance is 0.95 and equals = 1.96
= d	The error rate is = 0.05
= p	Ratio of property and neutral availability = 0.50

Based to the analysis, it was determined that the ideal sample size was 256 employees. Therefore, 280 questionnaires were randomly distributed to a sample group. Out of these, 272 questionnaires were collected, and it was discovered that 256 of them were suitable for statistical analysis, which is what was needed.

Literature review

The concept of responsibility accounting:

When economic institutions are small, their owner can supervise all their activities, and when these institutions expand and begin to grow, it becomes difficult to manage them, then the owner of the organization must delegate the responsibility for managing some activities to other individuals to manage those activities

Therefore, responsibility accounting can be used in all production, service, governmental and non-governmental projects, as it enables the provision of accounting information necessary for every official to plan, make decisions and control activity and thus improve the performance that is reflected in the organization as a whole.

There are many definitions of responsibility accounting, which will be presented from different points of view.

The responsibility accounting system is defined as the system that measures and compares what is planned (planning budget) and what is actually implemented (actual results) for each responsibility center separately (others and Horngren 2005p225).

It is also known that the responsibility accounting system is the system that is based on dividing the facility into decision centers and then linking costs or revenues to the individuals responsible for making decisions related to these centers, which prompts senior management to delegate some powers in making decisions to different departments while reserving for itself the right to accountability. And holding those responsible accountable for negligence and deviations that may occur in those centers (Attia, 1988).

It can be said that it is "a set of concepts and tools that are used by management accounting to measure the efficiency of people and departments in order to achieve the required goals." (Hilton, 199)

The responsibility accounting system is defined as the accounting that is organized within the framework of responsibility centers, as it is concerned with recording the elements of various inputs and expenses that are subject to the supervision of a certain administrative level, comparing them with performance indicators, measuring its efficiency, and reporting them to the higher administrative authorities for review and taking the necessary measures. (Fakhr, 2003).

It is known as: an important analytical and control tool that achieves administrative control over elements of expenditures and revenues by detecting and analyzing deviations and accurately determining their causes and those truly responsible for them (Al-Jadba, 2007).

Characteristics of responsibility accounting

Through the previous definitions we can conclude a set of

Characteristics of responsibility accounting, the most important of which are (Mayda, 2003):

Accounting represents the efficiency of people and departments in the organization in order to achieve the required goals. Responsibility accounting is identifying the various decision-making centers in the organization and linking costs, revenues, and obligations to each manager responsible for making decisions related to them. Responsibility accounting is a method that links the accounting system with the existing administrative organization in the economic unit and focuses on dividing the economic unit into responsibility centers linked to administrative responsibilities in the organizational structure, and then linking the various elements of activity to those responsible for them on the basis of the possibility of controlling and monitoring them. Responsibility accounting is based on a system of planning budgets and a system of standard costs in order to be able to carry out the role of planning, controlling and evaluating the performance of economic units by linking planned and actual performance, identifying deviations and analyzing them to determine those responsible for them and making the necessary decisions to address and correct them. Responsibility accountability depends on pre-prepared plans that specify the goals desired to be achieved, provided that the preparation of goals includes the participation of every responsible individual, and if they are prepared without their assistance, they consider them impractical and unrealistic. (Attia, 1988).

The researcher believes that the application of responsibility accounting in economic units works to develop the capabilities of individuals in carrying out the work for which they have been adapted and within the limits of their powers, thus qualifying them to receive higher positions so that they are able to manage them efficiently and effectively.

Elements of responsibility accounting

In order for us to be able to apply responsible accounting in economic institutions (such as banks), it is necessary to fully understand the components required to implement a responsible accounting system. The following is an explanation of the components of applying a responsible accounting system: proper administrative organization, the accounting system, the cost system, and the establishment of an accounting system that plays the role of oversight. And planning, standard budget for the responsibility center, planned budget, performance report for the responsibility center, incentive system.

These components must be present together to be able to achieve the desired goals. These components will be discussed in some detail as follows:

Proper administrative organization: Administrative organization is considered the second function of the four administrative functions, which are planning, organizing, directing, and controlling. Administrative organization is defined as "the process of defining and dividing work." "Clarifying responsibilities, delegating authority, and establishing relationships between employees in order to enable them to work with the greatest possible efficiency for the purposes of achieving goals." That is, administrative organization represents the coordination of the efforts of employees and management to achieve the goals of the economic unit (Gabriel, 1999).

Accounting components of the responsible accounting system: The accounting information system, as one of the information systems in the economic unit, is the most important and largest of those systems that are characterized by comprehensiveness, as it extends to all the activities of the economic unit, and works to provide appropriate information to managers in all centers of responsibility, and centers of responsibility usually need the information produced by the accounting system, because This information has a contribution to help in making the optimal decision.

The presence of planning and control systems and linking planned performance to centers of responsibility: The study in this field addresses the existence of planning and control systems and linking planned performance to specific responsibility centers, through standard cost systems and planning budgets as a control tool. As responsibility accounting, cost depends on measurement tools and methods of cost control standards pre-determined in the process of monitoring and evaluating the performance of the economic unit's responsibility center, and cost control is considered one of the most important components of cost control. The responsibility accounting system depends on achieving its goals (Ross, 2002, p. 56).

The presence of an integrated reporting system according to responsibility centers that ensures performance monitoring:

The reporting system for responsibility centers is considered one of the most important components on which the responsibility accounting system is based, without which the approach cannot achieve its goals. Research in this area includes the performance report of the responsibility center, its concept, the role of reports under the responsibility accounting system in the field of performance evaluation and cost control, as well as the rules for preparing reports according to the responsibility center and their analysis. Deviation of the center of responsibility and determining responsibility for its occurrence. (Kahhala, Hanan, 1997).

Effective incentive system: The study in this area addresses the existence of an effective incentive system in Iraqi banks that ensures the effective application of the responsibility accounting system in the field of control. The responsibility accounting system is useless if it does not include an effective incentive system that guarantees workers in the economic unit appropriate compensation for outstanding performance. This is if it is implemented in accordance with established standards or drawn up plans (Mayda, 2003).

When management wants to achieve a specific goal, it sets material and moral incentives to stimulate individuals' motivations to obtain these incentives. Then the goals of both individuals and the economic unit converge, and individuals seek to satisfy their moral and material needs on the way to achieving management goals (Murtaja, 2007).

The concept of corporate governance

There is no unified, agreed-upon definition of the concept of corporate governance. This is due to its overlap in many organizational, economic, social and financial matters of companies, which affects society and the economy as a whole. Below is a set of definitions related to this concept.

The first definition: Enterprise governance is a framework of regulations and incentives that direct the management of a company to optimise its profitability and value in the long run, ultimately benefiting the shareholders (Adnan, 2007).

The second definition: As defined by the Organization for Economic Cooperation and Development, it is a set of relationships among those responsible for managing the company, the board of directors, shareholders, and other shareholders (Ibrahim, 2010).

The Cadbury report defines corporate governance as a system including of several aspects, regulations, and processes that aid in the effective management and supervision of a firm (Othman, 2011: 24).

The fourth definition: Corporate governance is defined as a set of organizational mechanisms that have the effect of demarcating administrative powers and decisions, in other words that govern their behavior, and define a space of discretion for them (Darine, 2013).

The preceding definitions elucidate the fundamental connotations of corporate governance, which encompass: The citation (Muhammad, 2009) refers to a specific source and page number. A suite of methods for overseeing the operation of companies Facilitating the coordination between the Board of Directors, managers, and stakeholders Stressing the importance of managing companies in the best interest of

shareholders; A framework outlining the management and control of a company, including the allocation of rights and responsibilities among those involved in its management.

Characteristics of corporate governance

Corporate governance has a set of characteristics, which are as follows (Tariq, 2005):

Discipline: by following appropriate and correct moral behavior, Transparency by providing a clear and true picture of everything that is happening, Independence: that is, the absence of influences as a result of pressures, Accountability: The capacity to assess and appraise the performance of the Board of Directors and Executive Management, The responsibility lies primarily with all stakeholders involved in the facility, Justice: through the adherence to the rights of diverse stakeholder groups inside the establishment.

Corporate governance objectives

The objectives of corporate governance are the following (Al-Jilani, 2014): Separation of ownership, management, and performance oversight, Improving the economic efficiency of companies, Creating the structure through which the company's goals are determined and the means for achieving those goals and following up on the goals, Do not confuse the tasks and responsibilities of executive directors with the tasks and responsibilities of the Board of Directors and its members, Evaluating the performance of senior management, enhancing accountability and raising the degree of trust.

Dimensions of corporate governance:

The dimensions of corporate governance are as follows:

disclosure and transparency

The document covers the disclosure of significant information, the responsibilities of the auditor, the revelation of majority share ownership, and the disclosure pertaining to board members and executive directors. The information is shared transparently and equitably with all shareholders and stakeholders promptly and without any unnecessary delay (Ibrahim, 2010: 165).

The disclosure should encompass, without any restrictions, the subsequent information (Tariq, 2005: 44):

The company's objectives.

The principle of majority rule with regards to participation and suffrage. The individuals serving on the Board of Directors and important executives, together with the specific remuneration and perks they receive.

Parties concerned with implementing corporate governance

There are four main parties that are affected and influenced by the proper application of the concept and rules of corporate governance and determine to a large degree the extent of success or failure in applying these rules. They are summarized as follows:**Contributors:** Shareholders are individuals who invest capital in a company by owning shares. In return, they expect to receive profits from their investments and aim to increase the company's value over time. Shareholders also have the authority to select board members who will safeguard their rights.The Board of Directors: They serve as representatives for the shareholders and other interested parties, including stakeholders. The Board of Directors appoints the executive directors and delegates them with the power to oversee the day-to-day operations of the company, while also evaluating their performance. The Board of Directors is responsible for formulating the company's overall policies and strategies, as well as ensuring the protection of shareholders' interests (Randa, 2013: 108). Management: It oversees the day-to-day operations of the organisation and provides performance reports to the Board of Directors. The primary duty of the company's management is to optimise the company's profits and enhance its worth. Additionally, they are accountable for ensuring transparency and providing accurate information to shareholders (Jamil & Safir, 2012: 7).

Stakeholders: They are a collective of entities with vested interests in the company, including creditors, suppliers, employees, and customers. It is noted that the interests of these may conflict with each other. Creditors are concerned with the company's ability to pay, while workers and employees are concerned with the company's ability to pay. Continuity (Aziza & Tabni, 2012: 5).

From the above it is clear that corporate governance theories play an important role in the good activation of the latter, which requires the presence of internal and external mechanisms, both of which are focused on achieving the interest of the company, and the determinants of governance are of great importance as it is the foundation and basic tool for the good application of corporate governance and controlling relationships.

RESULTS AND DISCUSSION

The practical aspect

The apparent validity of the study tool: It is also called the veracity of the arbitrators. To identify the apparent veracity and suitability of the measurement tool and measure its suitability to the required variables, the researcher presented the study tool in its initial form to a number of specialized arbitrators, including professors in the field of specialization and workers in Iraqi universities, to ascertain the apparent veracity of the tool, and the extent of clarity of each statement in terms of The content of the wording and correction and the phrases that should be corrected. In light of the opinions expressed by the arbitrators, the researcher made the amendments that were agreed upon by (89%) of the arbitrators, and the scale was formulated in its final form.

Questionnaire stability or scale stability tests:

Reliability pertains to the constancy of obtaining the same reaction when the tool is used multiple times on the same sample at different points in time. It refers to the extent of the study's scope and the consistency of the findings. The reliability of the scale is gauged on a scale from zero to the proper value. The stability increases as the reliability coefficient approaches the correct value. The reliability coefficient, as measured by Cronbach's alpha, is considered statistically acceptable for levels over 70% in administrative and behavioural research, according to investigations conducted by Nunnaly and Bernstein in 1994. Upon implementing the test application, it became evident that each axis yielded satisfactory findings both individually and collectively, as depicted in Table 2.

Discussion discussions should explore the importance of research or writing results, not repeating them. The combined Results and Discussion sections are often appropriate. Avoid widely published literature citations and discussions.

[Table 2 about here.]

It is clear from the table above that the values of Cronbach's alpha coefficient ranged from (77.30% - 93.60%), and this indicates that the answer will be the same answer if the tool is repeatedly applied to the same sample at a different time for the variables and dimensions of the research.

Descriptive statistics / describing, diagnosing, and analyzing the data of the study variables

This paragraph includes the presentation of data. And analyzed, after they were collected using questionnaire forms from the study population. It concerns the variables of the study, according to their variables represented by (responsibility accounting, corporate governance), to be extracted after that. Statistical indicators represented by the arithmetic mean, standard deviation, and coefficient of variation, where the mean was adopted. The hypothesis of (3), since each dimension obtains a hypothetical arithmetic mean higher than (3), is acceptable. Otherwise, it is considered rejected, to know the level of availability, practice, and interest by the banks studied in these paragraphs, dimensions, and main variables.

Responsibility accounting

In general, the responsibility accounting variable achieved an arithmetic mean of (3.69), at a good level, and the standard deviation reached (0.797), with a coefficient of variation (21.62%). This indicates the lack of dispersion in the sample's answers and their confirmation that responsibility accounting in general is available and at a good level, but not at the same level. Required.

To clarify the dimensions of responsibility accounting variables, we relied on the coefficient of variation to determine the importance of responsibility accounting variables and comparisons between dimensions, as shown in Table 3 and Figure 2: It is clear that the dimension of the planning budget system ranks first, as the arithmetic mean is (3.89). The standard deviation is (0.687), which corresponds to the lowest coefficient of variation of (17.66%). It is also clear that the incentive system dimension came in last place because it obtained an arithmetic mean of (3.53), and a standard deviation of (0.907), which corresponds to the largest Coefficient of variation of (25.69%).

[Table 3 about here.]

[Figure 2 about here.]

Corporate Governance

Overall, the corporate governance variable achieved an arithmetic mean of (3.67), at a good level, and the standard deviation reached (0.8645), with a coefficient of variation (23.65%). This indicates the lack of dispersion in the sample's answers and their confirmation that corporate governance in general is available and at a good level, but not at the same level. Required.

To clarify the dimensions of corporate governance variables, we relied on the coefficient of variation to determine the importance of corporate governance variables and comparisons between dimensions, as shown in Table 4 and Figure 3: It is clear that the dimension of disclosure and transparency ranks first, as the arithmetic mean is (3.75). The standard deviation is (0.732), which corresponds to the lowest coefficient of variation (19.52%). It is also clear that the dimension of related parties (Board of Directors, shareholders, stakeholders) came in last place because it obtained an arithmetic mean of (3.59), with a standard deviation of (0.997), which corresponds to the largest coefficient of variation of (27.77%).

[Table 4 about here.]

[Figure 3 about here.]

To rank the relative importance of the research variables in general, the relative importance of the research variables was used through the coefficient of variation, based on the arithmetic mean and the standard deviation, as shown in Table 5 and Figure 4, where it is clear that the responsibility accounting variable came in first place as a result of the low dispersion of answers. The sample studied about this variable and agreement on its importance compared to the corporate governance variable.

[Table 5 about here.]

[Figure 4 about here.]

In order to identify the normal distribution of the study data or not, we will rely on the coefficients of skewness (Skewness) and flattening (Kurtosis) mentions that there is no fixed rule to indicate the values of the coefficients of skewness or skewness as an upper or lower limit, but there is An approximate formula that can be adopted is that the values of both flatness and skewness are between (1.96:-1.96), as all values of flatness and skewness for the two research variables and their dimensions showed that they are within the acceptable range.

Testing and analyzing correlations between study variables

In this paragraph, the researcher aims to diagnose the nature of the relationship (correlation) between the variables of the study (responsibility accounting, corporate governance). The researcher employed the simple correlation coefficient (Pearson), given that the sample is larger than (30) observations and distributed normally. The researcher relied on the level of significance (0.05) for comparison and accepting or rejecting the results. As for interpreting the strength of the relationship between the two variables, the researcher relied on the classification, after determining the positive (direct) and negative (inverse) direction of the relationship, so the first interpretation of any increase in interest in the independent variable will lead Necessarily, the dependent will increase by the same value as the correlation coefficient. As for the second, interest in the first will lead to weak interest in the second, and vice versa. The table below explains the interpretation of the relationship.

First: The first main hypothesis, H1: This hypothesis states, "There is a statistically significant correlation between responsibility accounting and corporate governance at the level of employees in the surveyed banks and the surveyed departments." Table 6 and Figure 5 show that there is a positive correlation relationship amounting to (0.832).), and at a high level, and it is significant, because the significance level is within the acceptance area, which is less than 0.05), and on the basis of these results, the hypothesis is accepted. This means that the more the investigated banks pay attention to the components of responsibility accounting, the more this will lead to improving corporate governance.

[Table 6 about here.]

[Figure 5 about here.]

Testing influence relationships

Through this paragraph, the influence relationships between the two main study variables and the sub-dimensions are tested. For the second main hypothesis, the influence relationships between the two variables of the study, which are: (the independent variable, responsibility accounting), and (the dependent variable, corporate governance). The simple regression method was used, and the results were extracted. The results using (SPSS v.28) and (Amos v.25) programs are as follows: -**First: The second main hypothesis, H2: This hypothesis states that there is a significant influence relationship for responsibility accounting on corporate governance**. For the purpose of testing this hypothesis, simple regression analysis was used to test the influence relationship.

This means: corporate governance is a real function of responsibility accounting and that any change in accountability Responsibility will lead to strengthening corporate governance, according to the results of the influence relationships test presented in the table below, which showed that there is an influence relationship for responsibility accounting in corporate governance, as the influence constant reached (0.176), and the slope of the regression reached (0.888), directly, that is: When responsibility accounting is increased by one unit, corporate governance will be enhanced by (0.888). In addition, responsibility accounting explains (69.2%) of the variation occurring in corporate governance, and the remaining percentage (30.8%) The significance of the observed phenomenon can be attributed to other variables that were not accounted for in the study. The computed (F) value of 212.676 is greater than the tabular (F) value of 3.84. This indicates that the level of significance, which is 0.000, supports the obtained result. The level of significance assumed by the researcher is higher than this number. Based on the data with a significance level of 0.05, the alternative hypothesis is accepted, while the null hypothesis is rejected in this study. This implies: whenever the components of responsibility accounting are available through the presence of a specific job description for each job, and the separation of the planning budget for a specific responsibility center from the total budget, Involving employees in the various responsibility centers in preparing the planning budget, inventorying and recording all costs in each responsibility center, and working to periodically review the incentive system in place in the investigated banks whenever this contributes to strengthening and activating corporate governance, and the regression equation is as follows:

$$y = a + bx$$

$$y = 0.176 + 0.888x$$

[Table 7 about here.]

[Figure 6 about here.]

CONCLUSION

The respondents' answers to the various components of responsibility accounting (organisational structure, planning budget system, accounting system, reporting system, incentive system) showed a strong interest among the banks studied. High interest and keenness on the part of employees of the banks studied in paying attention to corporate governance, as most of the answers of the study sample agreed. The analysis of the correlation between responsibility accounting and corporate governance reveals a strong, positive, and statistically significant relationship. This suggests that there is a keen interest in the elements of responsibility accounting within the banks studied, as it contributes to enhancing corporate governance. The high interest in the planning budget system in the banks studied has a positive effect on improving corporate governance through the involvement of employees in various centers of responsibility in preparing the planning budget. The accounting system in the investigated banks leads to the inventory and recording of all costs and revenues in each responsibility center in the bank, and this leads to strengthening corporate governance. The significant role of the reporting system has a positive impact by taking into account the sequence of lines of authority and responsibility in preparing and submitting performance reports that enhances corporate governance at the organization level.

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Conflict of Interest Statement: The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

List Of Tables

***Table 1** / Description of the sample of respondents*

Variable	Category	Repetition	Percentage
Gender	Male	95	%37.11
	Females	161	%62.89
	the total	256	%100.0
marital status	Married	182	%71.09
	Bachelor	62	%24.22
	Other than that	12	%4.69
	the total	256	%100.0
the age	18-25	89	%34.77
	26-33	73	%28.52
	34-41	21	%8.20
	42-49	9	%3.52
	50 higher	64	%25.00
	the total	256	%100.0
Years of service	1-5	60	%23.44
	6-10	89	%34.77
	11-15	33	%12.89
	Higher than 25	74	%28.91
	the total	256	%100.0

Origin: Made by the researcher utilising the results of SPSS v.28.

Table 2 / *Reliability and validity coefficient*

the scale	Value (Cronbach's alpha)
Organizational Structure	%77.30
Planning budgets system	%84.50
Accounting system	%92.30
Reporting system	%93.60
Incentive system	%90.80
Responsibility accounting	%87.70
Corporate governance	%88.9

Origin: Made by the researcher utilising the results of SPSS v.28.

Table 3 */ Statistical description of the dimensions of the responsibility accounting variable*

	Dimensions of the responsibility accounting variable	Mean	S.D	Skewness	Kurtosis	C.V	importance
1	Organizational Structure	3.75	0.778	0.787	0.386	20.75%	2
2	Planning budgets system	3.89	0.687	0.729	0.539	17.66%	1
3	Accounting system	3.64	0.799	0.714	0.294	21.95%	3
4	Reporting system	3.63	0.815	0.217	-0.564	22.45%	4
5	Incentive system	3.53	0.907	0.715	-0.48	25.69%	5
	responsibility accounting	3.69	0.797	0.6324	0.035	21.62%	

origin: Made by the researcher utilising the results of SPSS v.28.

Table 4 */ Statistical description of the dimensions of the corporate governance variable*

	Dimensions of the corporate governance variable	Mean	S.D	Skewness	Kurtosis	C.V	importance
1	Disclosure and transparency	3.75	0.732	0.917	0.282	19.52%	1
2	Related parties (Board of Directors, shareholders)	3.59	0.997	0.824	0.231	27.77%	2
	corporate governance	3.67	0.8645	0.8705	0.2565	23.65%	

origin: Made by the researcher utilising the results of SPSS v.28.

Table 5 */ Statistical description of the dimensions of the responsibility accounting variable*

	Variable	Mean	S.D	C.V	Order of variables
1	Responsibility accounting	3.69	0.797	21.62%	1
2	Corporate governance	3.67	0.864	23.65%	2

origin: Made by the researcher utilising the results of SPSS v.28.

***Table 6** / Correlation values between the responsibility accounting variable and corporate governance*

	variable	The value of the correlation coefficient and the level of significance		The intensity of the relationship	Direction of the relationship	the decision
Corporate governance	Responsibility accounting	R	0.832	Strong	positive directive	Accept the alternative hypothesis
		Sig	0.000			

origin: Made by the researcher utilising the results of SPSS v.28.

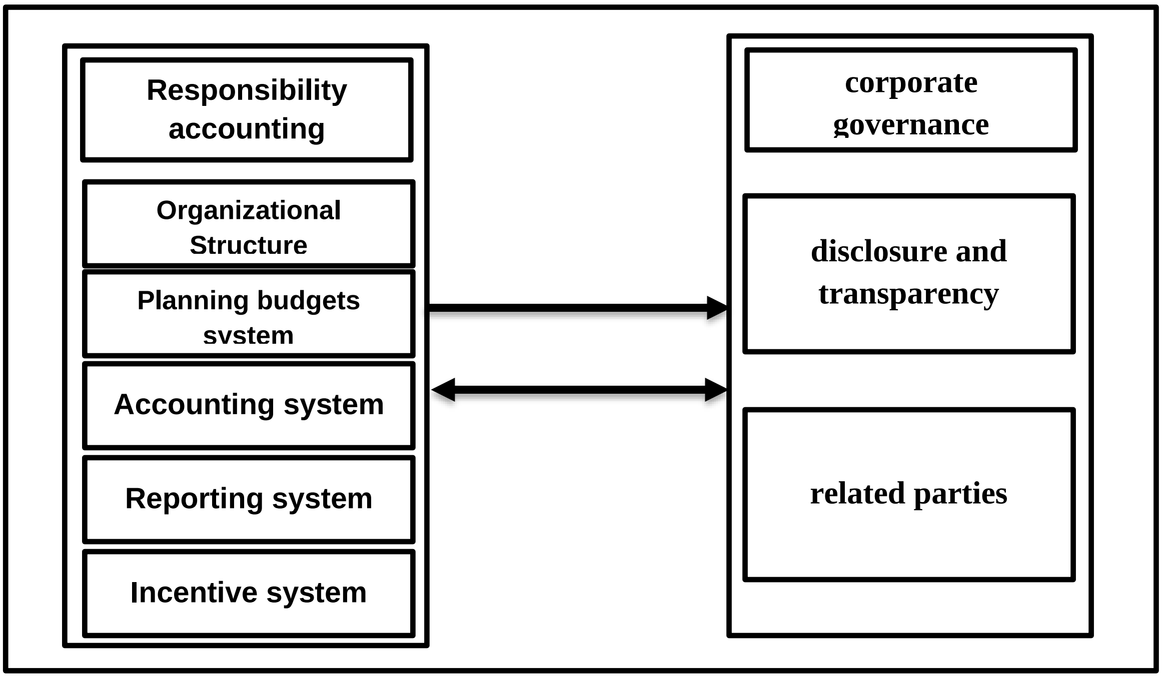
Table 7 */ Regression model between responsibility accounting and corporate governance*

Dependent variable	Independent variable	α	β	F-cal	F -tab	R Square	Sig
Corporate governance	Responsibility accounting	0.176	0.888	212.676	3.84	0.692	0.000

The source was prepared by the researcher based on the outputs of the program (SPSS.V.28)

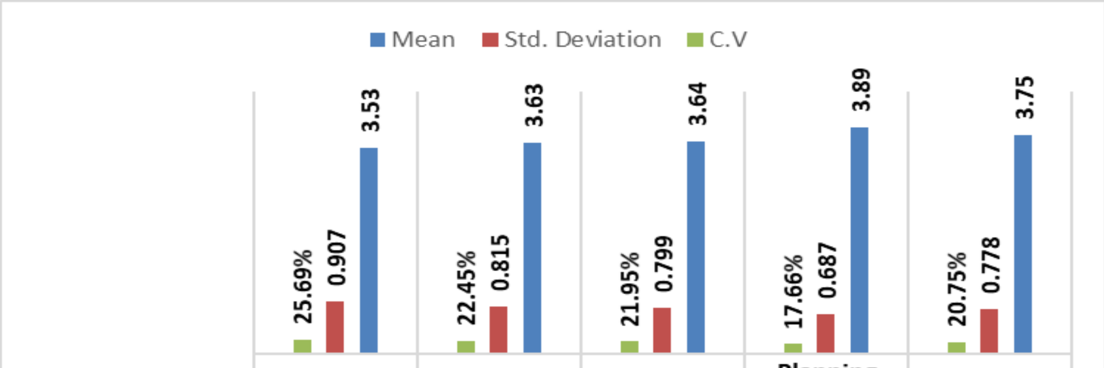
List Of Figure

Figure 1 */ Study model*



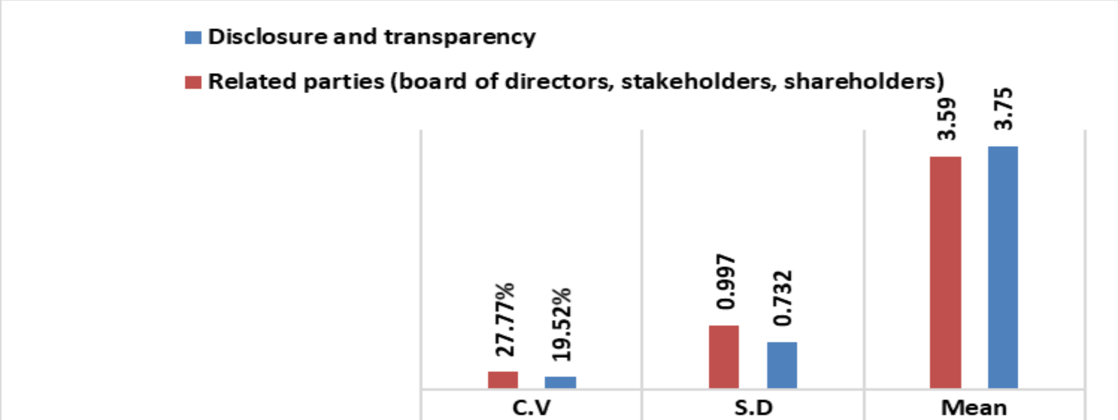
Source: Prepared by the researcher.

Figure 2 / Arrangement of the dimensions of the responsibility accounting variable



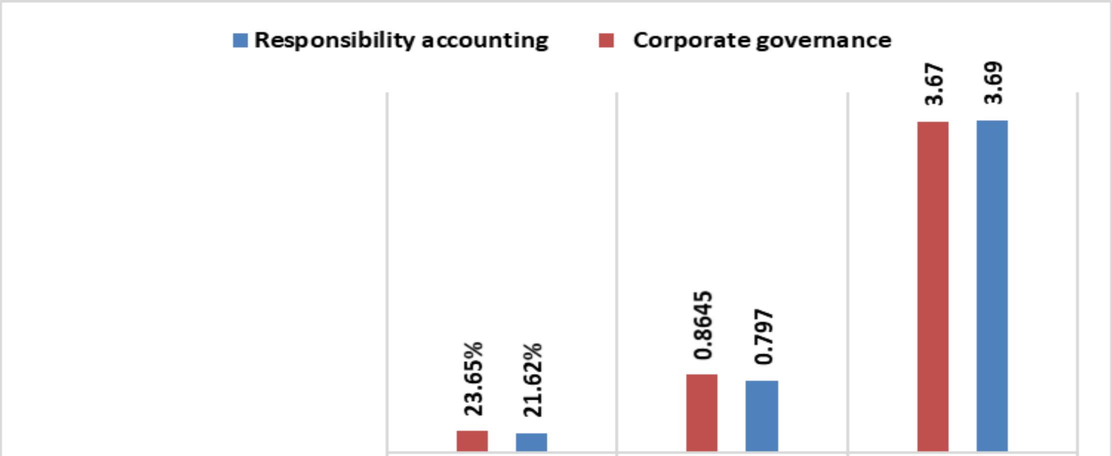
	Incentive system	Reporting system	Accounting system	Planning budgets system	Organization al Structure
Mean	3.53	3.63	3.64	3.89	3.75
Std. Deviation	0.907	0.815	0.799	0.687	0.778
C.V	25.69%	22.45%	21.95%	17.66%	20.75%

Figure 3 */ Arrangement of the dimensions of the corporate governance variable*



	C.V	S.D	Mean
Disclosure and transparency	19.52%	0.732	3.75
Related parties (board of directors, stakeholders, shareholders)	27.77%	0.997	3.59

Figure 4 */ Arranging the dimensions of the research variable*



	C.V	S.D	Mean
Responsibility accounting	21.62%	0.797	3.69
Corporate governance	23.65%	0.8645	3.67

***Figure 5** / Correlations of the variable responsibility accounting and corporate governance*

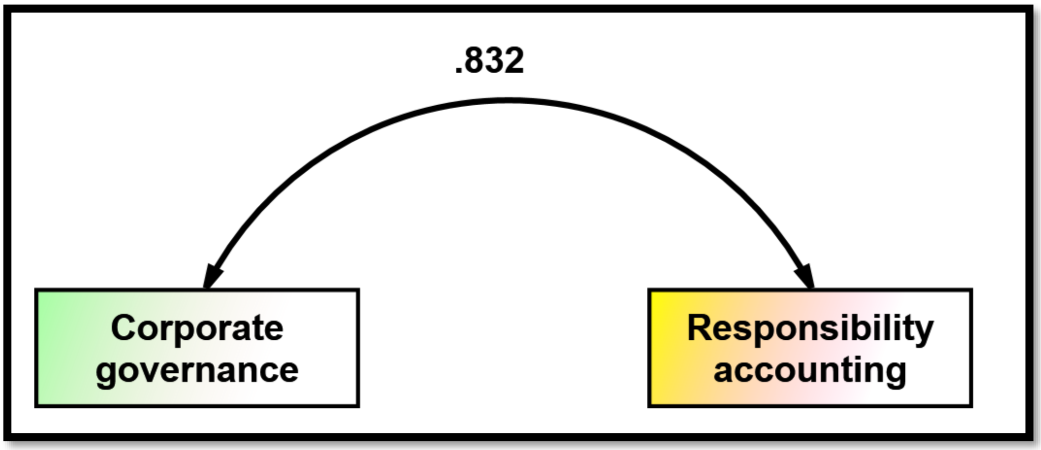


Figure 6 */ The impact of responsibility accounting on corporate governance*