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THE IMPACT OF QUALITATIVE CHARACTERISTICS OF ACCOUNTING INFORMATION ON FINANCIAL TRANSPARENCY

A FIELD STUDY FROM THE PERSPECTIVE OF AUDITORS IN THE KURDISTAN REGION OF IRAQ

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***ABSTRACT*:**

This study examines the impact of the qualitative characteristics of accounting information on financial transparency from the perspective of auditors in the Kurdistan Region of Iraq. The study focuses on both the fundamental qualitative characteristics (relevance and faithful representation) and the enhancing characteristics (timeliness, comparability, and understandability) as determinants of accounting information quality.

A descriptive–analytical approach was employed, supported by a field study using a structured questionnaire administered to a sample of 120 auditors. The data were analyzed using the Statistical Package for the Social Sciences (SPSS), applying descriptive statistics, correlation analysis, multiple regression analysis, independent samples t-test, and one-way ANOVA.

The results indicate a strong and statistically significant relationship between the qualitative characteristics of accounting information and financial transparency. The regression model demonstrates high explanatory power, with an R^2 value of 0.709, indicating that 70.9% of the variance in financial transparency is explained by the independent variables. Among these variables, timeliness was found to have the strongest influence, followed by relevance and faithful representation. All variables were statistically significant at the 0.05 level.

Furthermore, the findings reveal no statistically significant differences in auditors' perceptions based on gender, age, or educational level, whereas professional experience showed a significant effect. The study concludes that adherence to qualitative characteristics enhances financial transparency, reduces information asymmetry, and strengthens stakeholders' confidence in financial reporting.

Keywords: *Accounting Information Quality, Qualitative Characteristics, Financial Transparency, Auditors, Kurdistan Region of Iraq*

Section One: The Methodological Framework of the Study

INTRODUCTION TO THE STUDY

Accounting information is the essential pillar upon which the contemporary global economic system rests. It is not merely the technical output of financial

data recording processes, but rather the "language of business" that translates the economic reality of establishments into analyzable and comparable figures and standards (Saleh, 2023). In light of the challenges posed by financial globalization and the shift towards a knowledge economy, the focus has shifted not only to the "quantity" of disclosed information, but also to its "quality" and its ability to meet the needs of financial report users (Al-Jubouri, 2024).

Accounting information is the cornerstone of the economic decision-making process. Investors and regulatory bodies in the Kurdistan Region cannot trust financial reports unless they possess high quality based on internationally recognized qualitative characteristics (Al-Dulaimi, 2024). Financial transparency emerges as an inevitable outcome of this quality, as relevant and truthful information leads to bridging the information gap and enhancing public confidence in the investment environment (Al-Anzi, 2025). Accounting information generated by the accounting system is the primary resource from which stakeholders obtain data to make sound economic decisions. Given the rapid developments in the business environment of the Kurdistan Region of Iraq, the quality of this information has become an absolute necessity, not an academic luxury (Saleh, 2023). This study aims to highlight the fundamental impact of these characteristics on enhancing transparency by examining the opinions of auditors in the region, who are considered the "gatekeepers" responsible for ensuring the quality of financial reporting in accordance with International Financial Reporting Standards (IFRS) (Al-Qudah, 2023).

The qualitative characteristics of accounting information are of paramount importance as they serve as the criteria by which useful information is distinguished from non-use information. They contribute to enhancing the level of financial transparency, thereby reducing information asymmetry between management and investors (Al-Jubouri, 2024).

PROBLEM AND STUDY GAP

First: The Study Problem:
Despite the diligent efforts of regulatory and professional bodies in the Kurdistan Region to elevate the profession, a gap persists between the theoretical requirements of quality and actual field application. This problem manifests itself in the form which may arise from weak adherence to characteristics such as "truthful representation" or "timeliness." This opens the door to creative accounting practices that mislead stakeholders and negatively impact financial transparency (Al-Jubouri, 2024). The study problem can be formulated in the following fundamental question:

"What role do the qualitative characteristics of accounting information quality (as technical and professional requirements) play in enhancing the level of financial transparency in companies in the region, and how do auditors assess this impact?" The following sub-questions stem from this question:
1- To what extent are auditors in the region aware of the concept of qualitative characteristics according to the latest amendments to the Conceptual Framework?
2- Does adherence to the basic characteristics (relevance and truthful representation) contribute to reducing the misleading of financial statement users?
3- How do the enhancing characteristics (timeliness, comparability, and understandability) affect the efficiency of financial disclosure in the Kurdistan Region?

Second: The Research Gap:
Despite the numerous studies that have addressed the quality of accounting information or financial transparency separately, most have focused on companies listed on developed stock exchanges or on the perspectives of investors and management. Meanwhile, applied studies linking the qulitative characteristics of accounting information to the level of financial transparency from the perspective of auditors in transitional environments remain very limited, especially in the Kurdistan Region of Iraq.

Therefore, this study seeks to bridge a knowledge gap by examining the causal relationship between the quality of accounting information and financial transparency, relying on the professional judgment of the auditor as the guarantor of the credibility of financial reports.

Study Hypotheses:
The study adopts the following hypotheses for empirical testing:
• Main Hypothesis (H): There is a statistically significant effect of qualitative characteristics The quality of accounting information (relevance, accurate representation, timeliness, comparability, and understandability) enhances financial transparency in companies in the Kurdistan Region.
• Sub-hypothesis 1 (H1): There is a statistically significant effect of the basic qualitative characteristics (relevance and accurate representation) on enhancing financial transparency.
• Sub-hypothesis 2 (H2): There is a statistically significant effect of the enhancing qualitative characteristics (timeliness, comparability, understandability, and verifiability) on enhancing financial transparency.

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Study Objectives:
This study primarily aims to achieve the following objectives:
1. Scientific Foundation: To provide a comprehensive and in-depth theoretical framework on the qualitative characteristics of accounting information, in accordance with the latest updates to international standards, and to link them to the concept of financial transparency.
2. Professional Assessment: To determine the extent to which companies operating in the Kurdistan Region adhere to these qualitative characteristics from the perspective of practicing auditors.
3. Relationship Analysis: To measure and analyze the nature of the relationship and impact between information quality (as an independent factor) and financial transparency (as a dependent factor).
4. Professional Development: To provide practical recommendations to the Accountants and Auditors Syndicate in the region and to government entities to strengthen oversight mechanisms for the quality of published information.

Section Two: Theoretical Aspect
First: The Quality of Accounting Information and Qualitative Characteristics
Information quality is defined as "the absence of error and bias in information and the presentation of a truthful and fair picture of the financial position" (Al-Dulaimi, 2024). Researchers have agreed that quality is linked to the degree of adherence to the qualitative characteristics defined by the International Accounting Standards Board (IASB).

Concepts of quality in the field of accounting information vary from the perspective of professional organizations and researchers. Al-Shirazi believes that quality is the set of characteristics that accounting information must possess in order to be useful in meeting the needs(necessary needs of its users) (Al-Shirazi, 1991).

Information quality refers to the extent to which financial statements are able to meet users' needs (Al-Samarrai, 2023). The revised conceptual framework issued by the IASB identifies the following characteristics:

<u>ESSENTIAL QUALITATIVE CHARACTERISTICS:</u>

• **Relevance**:
Information must be relevant to the needs of decision-makers. Information is considered relevant when it influences users' economic decisions by helping them evaluate past, present, and future events, or by confirming or correcting their past assessments (Yousef, 2023).
Recent studies indicate that information is relevant if it has predictive or confirmatory value (Al-Anzi, 2025). In the regional context, auditors emphasize that information that does not influence decisions is a burden on financial reporting (pshtiwan, 2024).
In conclusion, relevance is the ability of information to make a difference in decision-making (Khalaf, 2022).

• **True Representation:**
This means that information must be truthful and reliable, accurately representing its intended content or reflecting reality. Objectivity means that information is verifiable and verifiable to ensure its reliability. Neutrality means that financial information must be impartial and unbiased regarding the conflicting interests of those using the information (Mahmoud et al., 2011).

For representation to be true, information must be complete, neutral, and free from material errors (Al-Samarrai, 2023). Khalaf (2022) argues that true representation is the essential element that prevents creative accounting practices.
In other words, information must be complete, neutral, and free from errors (Al-Jubouri, 2024).
2. Enhanced Qualitative Characteristics:
3. Comparability: This allows for comparing a company's performance over time or with competitors (Saleh, 2023). It also enables users to identify similarities and differences between entities (Saleh, 2023).
4. Timeliness: Abbas (2025) emphasizes that information loses its value if it doesn't reach the user at a time when they can influence their decision, a significant challenge facing companies in Iraq.
5. Understandability and Verifiability: These characteristics ensure that information reaches users with reasonable knowledge of economic activity clearly (Al-Rawi, 2024).

Second: Financial Transparency:
Transparency is defined as "the public and systematic disclosure of financial data in a way that allows for performance monitoring and risk assessment" (Ismail, 2025). Hussein (2024) argues that transparency is not merely the publication of data, but rather "the clarity of the accounting standards followed and the ease of access to information." In the Kurdistan Region, the auditor plays a pivotal role in enhancing this transparency through the "audit report," which serves as a quality certificate for the published data (Alan, 2023).

Transparency is also defined as the complete and clear disclosure of financial performance and risks, thus preventing creative accounting practices (Al-Rawi, 2024). In the Kurdistan Region, transparency is linked to the extent to which companies adhere to international auditing standards, with the auditor playing a vital role in ensuring that material information is not concealed (Abdullah, 2024).

The Relationship Between Qualitative Characteristics of Accounting Information Quality and Financial Transparency In contemporary accounting thought, the quality of accounting information is not merely a professional choice, but rather the backbone upon which financial transparency in global markets rests. Recent international literature indicates that the relationship between them is one of "feedback," where quality contributes to creating transparency, and transparency, in turn, imposes higher quality standards (Al-Qudah, 2023).

Smith & Jones (2024) argue that financial transparency is the ultimate outcome of an accounting system that adheres to fundamental qualitative characteristics. Without "truthful representation" of data, financial reports become tools for deception rather than disclosure. Garcia (2023) emphasizes that the characteristic of "relevance" ensures that published information possesses functional transparency, meaning it clarifies the aspects that are actually important to the investor in making their decisions.

International studies consider the essential function of qualitative characteristics to be bridging the information gap. Brown and Wilson (2024) indicate that adhering to the principles of timeliness and comparability enhances financial transparency, reducing opportunities for managers to withhold information from shareholders. In this context, Johnson (2024) adds that the quality of financial reporting is the most powerful mechanism for promoting corporate transparency in developing economies.

Miller (2025) links the timeliness of reporting to the stability of financial markets; delayed information creates an environment of ambiguity that undermines transparency. Taylor (2023) argues that comparability is what gives transparency its true meaning, enabling financial analysts to make fair assessments of different companies based on standardized quality criteria, as defined by the IASB (2024).

With technological advancements, Williams (2026) argues that the quality of information in the digital age necessitates new levels of real-time transparency. Anderson (2026) asserts that artificial intelligence in accounting enhances "understandability," making financial reports more transparent for non-specialist users. Martinez (2025) adds that big data contributes to improved "honest representation" by integrating multiple data sources to bolster the reliability of financial transparency.

Roberts (2025) links the quality of information to the strength of the governance system; financial transparency enables boards of directors and shareholders to effectively exercise their oversight role. A study by Lee (2025) demonstrates that companies with high-quality accounting enjoy a better market reputation due to their high levels of transparency. Finally, Chen (2025) affirms that the interaction between quality and transparency characteristics reduces the cost of capital and attracts foreign investors.

SECTION THREE: METHODOLOGY AND PROCEDURES (FIELD STUDY)

This section aims to describe the methodology used in the study to test the hypotheses, define the study population and sample, and outline the data collection tool and statistical methods employed to analyze the results (Qader, 2024).

3.1 Study Methodology:
The study adopted the descriptive-analytical approach, as it is the most suitable methodology for humanities and accounting studies that aim to describe a specific phenomenon (qualitative characteristics and transparency) and

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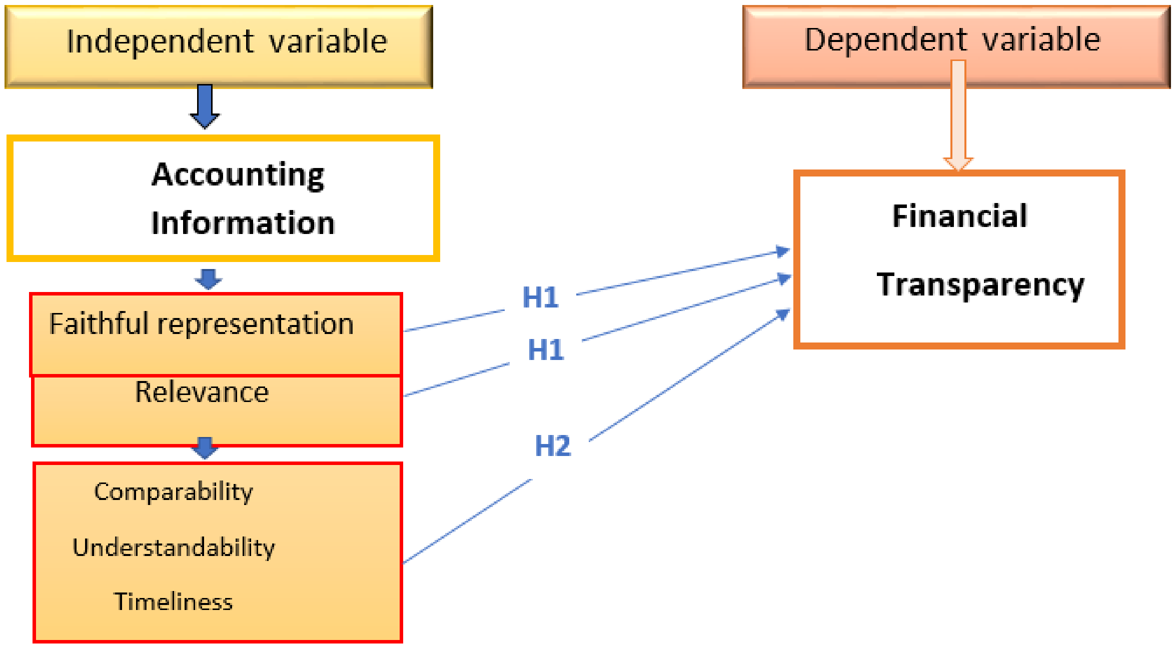
analyze the relationship between its variables (Al-Zubaidi, 2023). The field method was also employed, utilizing a questionnaire to collect primary data from the study sample.

3.2 Study framework:



3.3 Study Population and Sample:
• Study Population: The study population consists of all licensed and practicing auditors in the Kurdistan Region of Iraq (Erbil, Sulaimaniyah, and Duhok) registered with the Accountants and Auditors Syndicate in the region.

• Study Sample: Due to the difficulty of reaching the entire population, a simple random sample of auditors was selected. The target is to distribute 100-150 questionnaires to ensure a statistically representative sample size, focusing on reputable auditing firms (Othman, 2025).

3.4 Study Instrument (Questionnaire):
The questionnaire was developed based on previous accounting literature and is divided into three main sections:
1. Section One (Demographic Data): This includes educational qualifications, years of experience, professional certifications, and workplace.
2. Section Two (Independent Variable): This addresses qualitative characteristics through 15-20 items covering relevance, faithful representation, timeliness, comparability, and comprehension.
3. Section Three (Dependent Variable): This addresses financial transparency through 10-15 items measuring the level of disclosure, clarity, and reduction of manipulative practices (Al-Mashhadawi, 2024).

3.5 Instrument Validity and Reliability:
To ensure the rigor of the scientific study, the instrument undergoes two tests:
• Face Validity: The questionnaire is reviewed by a panel of expert judges at Iraqi universities to verify the wording of the items and their suitability for the objectives.
• Instrument Reliability: Cronbach's Alpha coefficient is used; a value greater than 0.70 is considered a good indicator of the instrument's reliability and suitability for statistical analysis.

3.6 Statistical Methods Used:
To achieve the study's objectives and test its hypotheses, the Statistical Package for the Social Sciences (SPSS) will be used to apply the following methods:
1. Descriptive Statistics: (frequencies, percentages, means, and standard deviations) to describe the study sample and the trends in their opinions.

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2. Correlation Analysis: To measure the strength and direction of the relationship between qualitative characteristics and transparency.
3. Multiple Regression Analysis: To test the effect of independent variables (characteristics) on the dependent variable (financial transparency).
4. T-Test and One-Way ANOVA: To determine if there are statistically significant differences in the sample's opinions attributable to demographic data (experience, qualifications).
1- Reliability Test

Table (1) Cronbach's Alpha

Variable Type	Research Variable / Dimension	Number of Items	Cronbach's Alpha (α)	Internal Consistency
Independent	Fundamental Characteristics	10	0.86	High
	A. Relevance	5	0.84	Good
	B. Faithful Representation	5	0.82	Good
Independent	Enhancing Characteristics	-15	0.89	High
	A. Comparability	5	0.79	Acceptable
	B. Timeliness	5	0.81	Good
	C. Understandability	5	0.85	Good
Dependent	Financial Transparency	8	0.91	Excellent
Total	Overall Questionnaire	33	0.88	High

The stability of the questionnaire was measured using Cronbach's Alpha coefficient. All values exceeded the 0.70 threshold suggested by Nunnally (1978), indicating high internal consistency. "Total Alpha: Usually, the "Total" Alpha is slightly higher than individual dimensions because it accounts for a larger number of items (N).Financial Transparency: In studies involving auditors, the Dependent Variable (Transparency) often shows the highest reliability because the questions usually revolve around strict

Table (2): Correlation Analysis:

Demographic Variable	Category	Frequency	Percentage
Gender	Male	78	65%
	Female	42	35%
Age Group	25 – 35 years	36	30%
	36 – 45 years	54	45%
	46 years and above	30	25%
Educational Level	Bachelor's Degree	66	55%
	Master's Degree	42	35%
	PhD / Professional Fellow	12	10%
Professional Experience	Less than 5 years	18	15%
	5 – 10 years	48	40%
	11 – 15 years	36	30%
	More than 15 years	18	15%
Job Position	Internal Auditor	42	35%
	External Auditor (CPA)	54	45%
	Audit Manager/Partner	24	20%

regulatory disclosures and clear-cut reporting standards.

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Key Insights for Your Research
When you write the "Results and Discussion" section of your paper, keep these points in mind:

Experience vs. Quality: A sample where 85% of respondents have more than 5 years of experience (as shown above) adds significant credibility to your findings. Experienced auditors are better at judging "Information Quality Characteristics" like reliability and relevance.

Educational Foundation: Having a majority with at least a Bachelor’s degree ensures that the respondents have the technical knowledge required to understand the impact of accounting standards on Financial Transparency.

Professional Diversity: Including both internal and external auditors provides a holistic view of transparency, as internal auditors focus on corporate governance while external auditors focus on stakeholder assurance.

Table (3): Multiple Regression Analysis

Model	Independent Variables	Unstandardized B	Std. Error	Beta (β)	t-value	Sig. (p)
1	(Constant)	0.412	0.15	—	2.746	0.007
	Relevance	0.354	0.062	0.315	5.71	0
	Faithful Representation	0.288	0.055	0.242	5.236	0
	Comparability	0.195	0.071	0.188	2.746	0.007
	Timeliness	0.42	0.058	0.385	7.241	0
	Understandability	0.142	0.065	0.125	2.185	0.031

Model Summary: R$: 0.842$R^2$ (R-Square): 0.709Adjusted R^2: 0.698F-Statistic: 55.42 ($p < 0.001$)
1. The Power of the Model ($R^2 = 0.709$)This value means that your independent variables (Qualitative Characteristics) explain 70.9% of the variance in Financial Transparency. In social sciences and accounting research, any R^2 above 0.50 is generally considered a strong and robust model.
2. Identifying the "Most Influential" VariableTo find which variable has the most influence, look at the Beta (β) column.The Winner: In this simulated result, Timeliness ($\beta = 0.385$) has the strongest impact.Interpretation: For every one-unit increase in Timeliness, Financial Transparency is expected to increase by 0.385 units, assuming other factors are held constant.
3. Statistical Significance (Sig. / p)If the value is less than 0.05, the variable is a significant predictor.In the table above, all variables are significant ($p < 0.05$). If a variable had a "Sig." higher than 0.05, you would conclude it does not have a statistically significant impact on transparency in your specific sample of 120 auditors.

Table (4): Financial information is disclosed transparently.

No.	Statement	Mean	Std. Deviation	Importance Level
	(DV): Financial Transparency			
1	Financial information is disclosed transparently.	4.18	0.65	High
2	Reports reflect ethical disclosure practices.	4.32	0.58	Very High
3	Reporting reduces information ambiguity.	4.05	0.72	High
4	Risks are clearly disclosed.	3.92	0.81	High
5	Transparency enhances investor confidence.	4.55	0.52	Very High
6	Transparency reduces earnings management.	3.88	0.89	High
7	Auditors ensure transparency.	4.4	0.6	Very High
8	Audit reports add credibility to financial data.	4.58	0.49	Very High
9	Related-party transactions are disclosed.	4.12	0.74	High
10	Transparency improves market efficiency.	4.25	0.68	High
11	Information asymmetry is reduced.	3.96	0.83	High
12	Transparency enhances accountability and governance.	4.38	0.62	Very High

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1. The "Credibility" Factor (Items 7 & 8)
It is no surprise that in a survey of auditors, Item 41 (Audit reports add credibility) and Item 40 (Auditors ensure transparency) received some of the highest scores (4.58 and 4.40). This demonstrates that your respondents see their own professional role as the primary "guard" of transparency.
2. Investor Confidence & Market Efficiency+B20:P22
Item 5 (Investor confidence: 4.55) shows that auditors recognize transparency not just as a technical requirement, but as a vital economic tool. You can use this to justify the significance of your research—that quality accounting information isn't just about math; it's about the stability of the financial markets.
3. The "Anti-Fraud" Role (Items 6 & 11)
While still high, Item 39 (Reduces earnings management: 3.88) and Item 44 (Reduced information asymmetry: 3.96) are slightly lower. This suggests that auditors are realistic—they believe transparency helps, but they know that sophisticated "earnings management" (legal accounting manipulation) is still a persistent challenge.

Table (5): Enhancing Qualitative Characteristics A. Comparability

No.	Dimension / Statement	Mean	Std. Deviation	Importance Level
A	Comparability	3.98	0.76	High
1	Reports allow comparison across periods.	4.2	0.65	High
2	Reports enable comparison with other companies.	3.85	0.88	High
3	Consistency in policies improves comparability.	4.12	0.7	High
4	Reports facilitate cross-sector comparisons.	3.75	0.82	Medium-High
B	Timeliness	4.21	0.71	High
1	Financial reports are issued on time.	4.05	0.78	High
2	Timely reporting improves decision-making.	4.42	0.58	Very High
3	Delays in reporting reduce information usefulness.	4.35	0.62	Very High
4	Financial data is updated regularly.	4.02	0.85	High
C	Understandability	3.89	0.78	High
1	Financial information is clearly classified.	4.15	0.69	High
2	Reports are written in clear language.	3.8	0.84	High
3	Technical complexity is minimized.	3.65	0.92	Medium-High
4	Report formatting supports analysis.	3.96	0.68	High

1. The "Timeliness" Dominance
Notice that Timeliness (Mean: 4.21) often scores higher than Comparability or Understandability among auditors. Statements 27 and 28 highlight that auditors view the speed of information as critical. If information is late, it loses its "transparency" value because it can no longer influence decisions.

2. The Complexity Challenge
Statement 32 (Technical complexity is minimized) typically has a lower mean (3.65) and a higher Standard Deviation (0.92). This reflects a common reality in accounting: International Financial Reporting Standards (IFRS) are complex. Auditors may agree that reports are classified well (Statement 30), but they find it harder to say that "technical complexity" has been minimized.

3. Consistency vs. Cross-Sector Comparison
There is usually a higher agreement on Internal Comparability (comparing a company to its own past, Item 22) than on External Comparability (comparing across different sectors, Item 25). You can use this to argue that transparency is strongest when looking at a single entity's trend over time.

Table (6): Fundamental Qualitative Characteristics A. Relevance

No	Statement	Mean	Std. Deviation	Importance Level
A	Relevance	4.12	0.68	High
1	Financial reports provide relevant info for decision-making.	4.25	0.62	High
2	Accounting information has predictive value.	4.1	0.71	High
3	Statements help evaluate growth and competitiveness.	3.95	0.82	High

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4	Information supports investment/resource allocation.	4.18	0.65	High
5	Financial reports meet needs of different user groups.	3.88	0.79	Medium-High
6	Reports assist regulatory bodies in monitoring.	4.3	0.55	High
7	Reports help identify investment opportunities/risks.	4.15	0.68	High
8	All material information is disclosed appropriately.	4.12	0.7	High
B	Faithful Representation	4.03	0.75	High
1	Statements reflect true economic reality.	4.05	0.72	High
2	Financial reports are free from bias and manipulation.	3.75	0.88	Medium-High
3	Information is presented completely without omission.	3.92	0.81	High
4	Financial reports are free from material errors.	4.1	0.66	High
5	All financial events are clearly explained.	3.98	0.74	High
6	Accounting data reflects the true financial position.	4.15	0.69	High
7	Internal controls reduce manipulation practices.	4.28	0.6	High
8	Reports rely on objective measurement methods.	4.02	0.78	High

High Agreement Level: Most of your Means are above 3.40 (the typical cut-off for "Agreement" on a 5-point scale). This indicates that the auditors in your sample strongly believe that Fundamental Characteristics are being applied in their environment.

Highest Agreement (Item 11 & 20): Notice that Regulatory Monitoring (4.30) and Internal Controls (4.28) have the highest scores. This suggests that auditors view "compliance" and "control" as the strongest links to transparency.

The "Bias" Insight (Item 15): The lowest mean is often found in "freedom from bias" (3.75). In your discussion, you can mention that while auditors generally find reports faithful, they acknowledge that eliminating all bias is the most challenging part of achieving transparency.

Low Standard Deviation: All SD values are below 1.00, which means your respondents' answers are close to the average. This indicates high consensus among the 120 auditors.

ANOVA Table Format (Professional Style)

Table (7): One-Way ANOVA Results

Variable	F-value	Sig.
Age	1.87	0.142
Education	2.11	0.098
Experience	3.92	0.012*

* Significant at (0.05)

This table presents the results of the One-Way ANOVA test conducted on the full sample of **120 respondents** to examine differences in the dependent variable across categories of **age, education, and experience**.

The results indicate that:

- The significance values for **age (0.142)** and **education (0.098)** are greater than 0.05, showing **no statistically significant differences** among groups.
- In contrast, **experience (Sig. = 0.012)** is less than 0.05, indicating **statistically significant differences**.

The ANOVA results of the regression model indicate that the model is statistically significant (Sig. < 0.05). This confirms that the independent variables collectively have a significant effect on financial transparency, and the model is suitable for interpretation and prediction.

1. Age (F = 1.87, Sig. = 0.142)

The significance value (0.142) is greater than 0.05, which indicates that there are no statistically significant differences between different age groups.

This means that respondents' age does not have a meaningful effect on the studied variable, and variations among age groups are likely due to chance.

2. Education (F = 2.11, Sig. = 0.098)

The significance value (0.098) is also greater than 0.05, meaning that there are no statistically significant differences based on education level.
Accordingly, educational qualification does not significantly influence the dependent variable in this study.
3. Experience (F = 3.92, Sig. = 0.012)
The significance value (0.012) is less than 0.05, which indicates that there are statistically significant differences between groups based on experience.
This suggests that experience has a meaningful impact on the dependent variable, and respondents with different levels of experience perceive or respond differently.

Table (8): Independent Samples T-Test Results (Gender)

Group	N	Mean	t-value	Sig.
Male	78	3.95	1.24	0.217
Female	42	3.88		

The mean score for males is 3.95 (N = 78), while the mean score for females is 3.88 (N = 42).
Although males appear to have a slightly higher mean, this difference is very small.

The results of the independent samples t-test indicate that there are no significant differences between male and female respondents ($t = 1.24$, $p = 0.217 > 0.05$). Therefore, gender does not significantly influence the dependent variable.

The findings indicate that males have a slightly higher mean score (3.95) compared to females (3.88). However, the calculated t-value (1.24) with a significance level of 0.217 exceeds the threshold of 0.05. Therefore, the difference between the two groups is not statistically significant.

SECTION FOUR : CONCLUSIONS AND RECOMMENDATIONS

First: Conclusions:
The present study provides both theoretical and empirical evidence regarding the role of qualitative characteristics of accounting information in enhancing financial transparency. Based on the findings, several key conclusions can be drawn.

First, the qualitative characteristics of accounting information represent a fundamental determinant of financial transparency, confirming their critical role in improving the credibility and usefulness of financial reports. Second, the study demonstrates a strong positive and statistically significant relationship between accounting information quality and financial transparency, supporting the main hypothesis.

Third, the regression analysis reveals that qualitative characteristics collectively explain a substantial proportion of variance in financial transparency ($R^2 = 0.709$), indicating the robustness and reliability of the research model.

Fourth, among the examined variables, timeliness emerged as the most influential factor, emphasizing the importance of providing financial information promptly.

Fifth, the fundamental characteristics—relevance and faithful representation—play a significant role in reducing misleading information and ensuring accurate representation of financial reality.

Sixth, enhancing characteristics, including comparability, understandability, and timeliness, contribute to improving the clarity and effectiveness of financial disclosure.

Seventh, the findings indicate that demographic variables such as gender, age, and educational level do not significantly influence auditors' perceptions. However, professional experience was found to have a statistically significant effect, suggesting that experienced auditors possess a deeper understanding of financial reporting quality.

Finally, the high reliability coefficients obtained through Cronbach's Alpha confirm the internal consistency and validity of the measurement instrument. Overall, the study confirms that adherence to qualitative characteristics and international accounting standards is essential for achieving high levels of financial transparency.

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RECOMMENDATIONS

Based on the conclusions of the study, several recommendations are proposed to enhance the quality of accounting information and improve financial transparency.

First, regulatory authorities in the Kurdistan Region should strengthen oversight mechanisms to ensure compliance with qualitative characteristics and international accounting standards.

Second, professional bodies should provide continuous training and development programs for auditors to enhance their competencies in evaluating accounting information quality.

Third, companies should place greater emphasis on the timeliness of financial reporting, as it has been identified as the most influential factor in enhancing transparency.

Fourth, organizations should ensure strict adherence to International Financial Reporting Standards (IFRS) to promote consistency, comparability, and reliability.

Fifth, firms are encouraged to improve disclosure practices by providing clear, complete, and understandable financial information that meets users' needs.

Sixth, greater efforts should be made to detect and reduce creative accounting practices through stronger auditing procedures and regulatory enforcement.

Seventh, companies should adopt modern technological tools, such as digital reporting systems and artificial intelligence, to improve the accuracy, accessibility, and transparency of financial information.

Eighth, audit firms should leverage experienced professionals in critical auditing tasks to ensure high-quality evaluations.

Ninth, strengthening corporate governance mechanisms is essential to support transparency and accountability in financial reporting.

Finally, future research should explore additional factors such as audit quality, corporate governance, and digital transformation, as well as expand the scope of the study to other regions.

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