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DETERMINING CRITICAL FACTORS OF E-GOVERNMENT ADOPTION AMONG ACCOUNTANTS IN IRAQ

By

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Abstract

There are limited studies on e-government adoption among accountants in countries experiencing conflicts. Similarly, there are limited studies that aim to investigate the inefficient e-government adoption due to the lack of regulations support and poor information system. Hence, the objectives of this study were to investigate the factors influencing e-government adoption and whether regulation support plays a moderating role in Iraq. This study used the Unified Theory of Acceptance and Use of Technology (UTAUT) Model to develop the research framework. This study was underpinned by five variables representing (public performance expectancy, public facilitating condition, public effort expectancy, information system quality, and social influence) were tested, and regulation support was included as a moderator with five moderating hypotheses. Data were collected through OneDrive online survey compromising 400 sample, 108 from the Kurdistan Region, and 292 from Iraq. The result reveals that four variables (public performance expectancy, public facilitating condition, information system quality, and social influence) have a significant relationship with e-government adoption. However, public effort expectancy shows an insignificant relationship with e-government adoption. Interestingly, regulation support moderates the relationship between (public effort expectancy, information system quality, and social influence) and the e-government adoption. This study contributes to the richness of UTAUT model with the inclusion of information system quality and regulation support to the research framework. Also, this study offers valuable insights to the government and policy-makers who are responsible for assisting in the e-government service operations. The result also contributes to the explanation of e-government adoption levels and the government could formulate strategies to encourage employees to adopt e-government in the developing and conflict areas. Conclusions, limitations and suggestions for future studies are also highlighted.

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Keywords: e-government adoption, accountants, regulation support, information system quality, UTAUT model.

Abstrak

Kajian terhad telah didapati dalam penggunaan e-kerajaan dikalangan akauntan di negara-negara yang mengalami konflik, demikian juga dengan penyelidikan terbatas yang bertujuan untuk mengkaji penggunaan e-kerajaan yang tidak efisien akibat kurangnya sokongan peraturan dan sistem informasi yang lemah. Oleh itu, objektif kajian ini adalah untuk mengkaji faktor-faktor yang mempengaruhi penggunaan e-kerajaan dan sama ada faktor sokongan peraturan memainkan peranan sebagai moderator di negara Iraq. Kajian ini menggunakan Teori Bersepadu Penerimaan Dan Penggunaan Teknologi (UTAUT) bagi membangunkan rangka kerja penyelidikan. Kajian ini disokong oleh lima pembolehubah yang mewakili (jangkaan prestasi awam, keadaan kemudahan awam, jangkaan usaha awam, kualiti sistem maklumat, dan pengaruh sosial) yang telah diuji. Sokongan peraturan juga dimasukkan sebagai moderator di dalam lima hipotesis. Data dikumpulkan melalui kaji selidik atas talian OneDrive yang mengumpulkan 400 responden, 108 dari Wilayah Kurdistan, dan 292 dari negara Iraq. Dapatan menunjukkan bahawa empat pembolehubah (jangkaan prestasi awam, keadaan kemudahan awam, kualiti sistem maklumat, dan pengaruh sosial) mempunyai hubungan yang signifikan dengan penggunaan e-kerajaan. Walau bagaimanapun, jangkaan usaha awam menunjukkan hubungan yang tidak signifikan dengan penggunaan e-kerajaan. Menariknya, sokongan peraturan menjadi moderator antara hubungan (jangkaan usaha awam, kualiti sistem maklumat, dan pengaruh sosial) dan penggunaan e-kerajaan. Kajian ini menyumbang kepada teori UTAUT dengan memasukkan faktor kualiti sistem maklumat dan sokongan peraturan kepada rangka kerja penyelidikan. Kajian ini juga memberikan pandangan berharga kepada kerajaan, dan pembuat dasar yang bertanggungjawab untuk membantu dalam operasi perkhidmatan e-kerajaan. Hasilnya juga menyumbang kepada penjelasan tahap penggunaan e-kerajaan. Kerajaan juga dapat merumuskan strategi untuk menggalakkan pekerja untuk menggunakan e-kerajaan di negara-negara membangun dan Kawasan terjejas akibat konflik. Kesimpulan, batasan dan cadangan untuk kajian masa depan juga dibincangkan.

Kata kunci: Penggunaan e-kerajaan, Akauntan, Peraturan Sokongan, Kualiti Sistem Maklumat, Model UTAUT.

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List of Abbreviation

Full Name	Abbreviations
Economic Co-operation and Development	OECD
E-Government Adoption	E-GA
Electronic Government	e-government
Electronic government development index	EGDI
Electronic Participant Index	EPART
Government to Business	G2B
Government to Citizens	G2C
Government to Employees	G2E
Government to Government	G2G
Heidelberg Institute for International Conflict Research	HIIK
Information Communication Technology	ICT
Information System	IS
Information System Quality	ISQ
Innovation diffusion theory	IDT
Innovation diffusion theory	IDT
Internet of Things	IoT
Islamic State of Iraq and Syria	ISIS
Model of PC Utilization	MPCU
Motivational Model	MM
Partial Least Squares Structural Equation Modelling	PLS-SEM
Public behavioural intention to use e-government	PBIG
Public Effort Expectancy	PEE
Public Facilitating Condition	PFC
Public Performance Expectancy	PPE
Regulation Support	RS

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Smart-PLS	S-PLS
Social Cognitive Theory	SCT
Social Influence	SI
Technology acceptance model	TAM
Technology Adoption	TA
The Purposive Sampling Technique	PST
Theory of planned behaviour	TPB
Theory of reasoned action	TRA
Total Quality Management	TQM
Unified theory of acceptance and use of technology	UTAUT
United Nations Development Program	UNDP
United States Agency for International Development	USAID

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CHAPTER ONE
INTRODUCTION

1.1 Introduction

This section introduces the study background, articulation of the problem statement, research questions, and research objectives. It also gives a short explanation of the research significance, benefits, and scope of the study. Finally, the chapter also presents the research structure and chapter summary.

1.2 Background of the Study

The Electronic Government or e-government had arisen in the late 1990´s, the computing history in governmental organisations can be traced to the historical stages of the computers (Danziger & Andersen, 2002; Ibrahim, 2017; Norris & Kraemer, 1996). E-government importance increased in the modern days, where it can support and improve performance, transfer, efficiency, effectiveness, transparency, and accountability among state governmental units and local units, residents and organisations (Al-Shboul, Rababah, Ghnemat, & Al-Saqqa, 2014; Daoud & Ibrahim, 2017). The use and execution of e-government deliver several advantages for the public allowing them to convey more proficient data and essential services to all beneficiaries (Al-Shboul et al., 2014; Alenezi, Tarhini, Masa'deh, Alalwan, & Al-Qirim, 2017; Chatfield & Alhujran, 2009; Monga, 2008).

E-government has been defined by many analysts some alludes to e-government as the utilisation of electronic means, for example, PCs and Web to convey public services to residents and different people in a nation or district (Grönlund & Horan, 2005; Scholl, 2003). The World Bank illustrate it is the utilisation of information

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Appendices

Appendix A1

Iraqi E-Government Portal

Appendix A2

Iraqi E-Government Portal

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Appendix B1

E-government Portal for Citizens Complains and Request submission

Appendix B2

Translation of Iraqi e-government Portal

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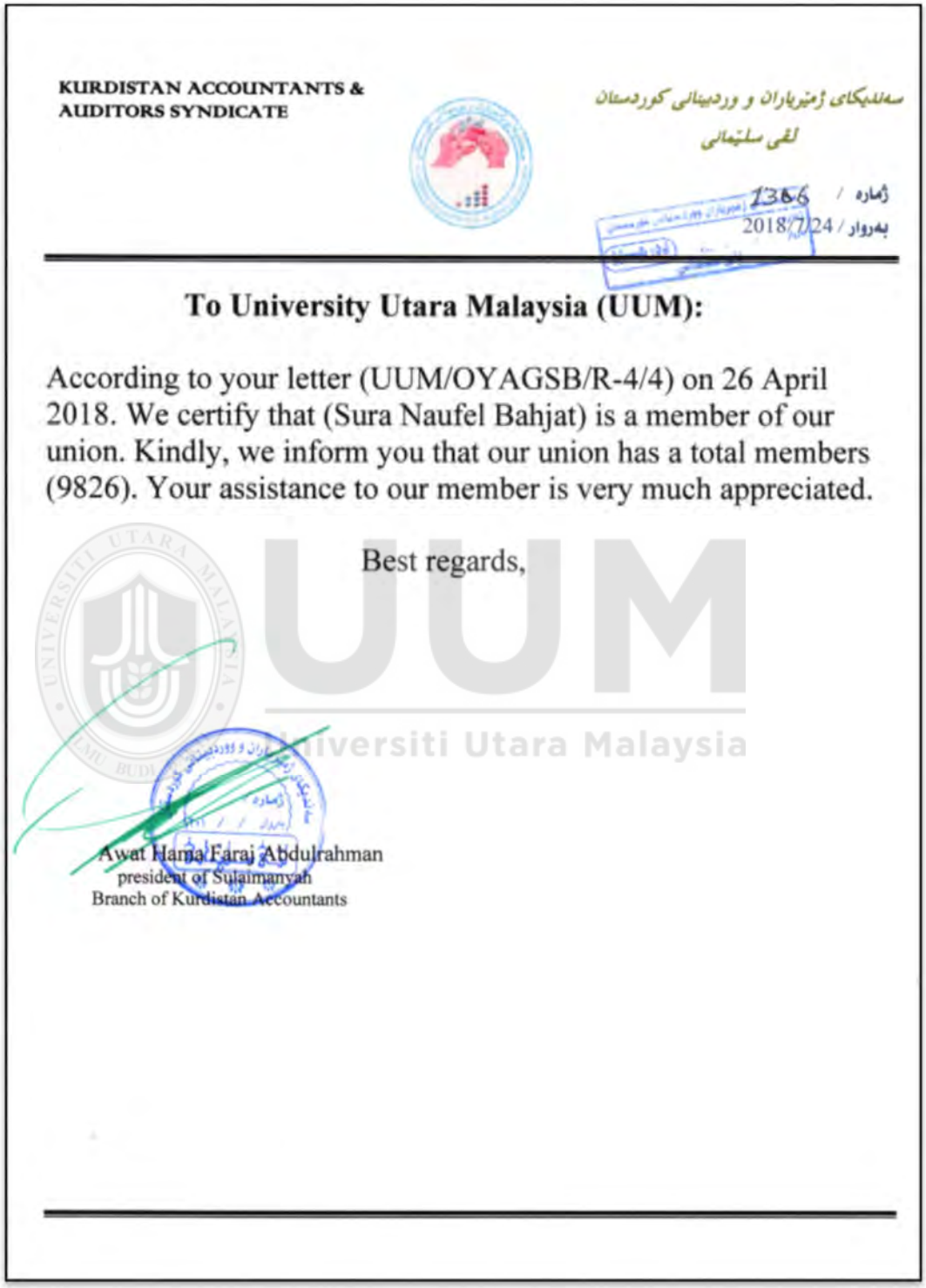
Appendix C

Population Verification Letter



KURDISTAN ACCOUNTANTS & AUDITORS SYNDICATE

سەندیکای ژمێریاران و وردبینانی کوردستان

لقی سلێمانی

ژمارە / 1366

بەروار / 2018/7/24

To University Utara Malaysia (UUM):

According to your letter (UUM/OYAGSB/R-4/4) on 26 April 2018. We certify that (Sura Naufel Bahjat) is a member of our union. Kindly, we inform you that our union has a total members (9826). Your assistance to our member is very much appreciated.

Best regards,

Awat Hama Faraj Abdulrahman
president of Sulaimanyah
Branch of Kurdistan Accountants

Universiti Utara Malaysia

Appendix D

University Approval For Data Collection

OTHMAN YEOP ABDULLAH GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARUL AMAN
MALAYSIA

Tel: 604 928 7101/7113/7130
Faks (Fax): 604 928 7160
Laman Web (Web): www.oyagsb.uum.edu.my

"MUAFAKAT KEDAH"

UUM/OYAGSB/R-4/4/1
26 April 2018

TO WHOM IT MAY CONCERN

Dear Sir/Madam

DATA COLLECTION

COURSE: **Research Paper**
COURSE CODE: **BPMZ69912**
LECTURER: **Dr. Marhaiza Binti Ibrahim**

This is to certify that the following is a postgraduate student from the OYA Graduate School of Business, Universiti Utara Malaysia. She is pursuing the above mentioned course which requires her to undertake an academic study and prepare an assignment. The details are as follows:

NO.	NAME	MATRIC NO.
1.	Sura Naufel Bahjat	822348

In this regard, I hope that you could kindly provide assistance and cooperation for her to successfully complete the assignment given. All the information gathered will be strictly used for academic purposes only.

Your cooperation and assistance is very much appreciated.

Thank you.

"BERKHIDMAT UNTUK NEGARA"
"ILMU, BUDI, BAKTI"

Yours faithfully

ROZITA BINTI KAMLI
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Student's File (822348)

Appendix E

Research Questionnaire (English)

Dear respondent,

I am Sura Naufel Bahjat a master's student from the College Of Business (COB), University Utara Malaysia (UUM) under the supervision of Dr. Marhaiza Ibrahim. I am currently working on a master thesis regarding (Factors affecting e-government adoption among accountants in Iraq)

I would appreciate if you could spend some time and thought in completing this questionnaire. I hope that you will cooperate and complete the following questionnaire with the best of your knowledge. This research is conducted for the purpose of academic exercise and part of the requirement for the award of Master of Science in International Accounting Degree.

Electronic Government refers to "The use of information and communication technology (ICT) tools and applications to offer government information and services to citizens, businesses, and other government organizations via the Internet.

The targeted respondent for this survey is the accountants who are an e- government user/ non- user. Your answer is important in order to determine the accuracy and preciseness of this research. Your personal information shall be kept **strictly confidential** and the data will be exclusively used for this research only. The questioner contain of four section please read all the question carefully and complete question according to the given instruction. Thank you very much.

University Utara Malaysia.
Researcher e-mail address: suranaufel2016@gmail.com

Section A: Personal Information

We would like to collect some information's about yourself so that we can understand better your decisions related to the e-government system (Please tick (✓) to the appropriate box).

1. **Gender:** ☐ Male. ☐ Female.

2. **Age:** ☐ ≤ 22. ☐ 23 -35. ☐ 36- 45. ☐ 46-55. ☐ ≥ 56.

3. **Marital Status:** Married ☐ Single ☐

4. **Education level:** ☐ Ph.D. ☐ Master. ☐ Bachelor. ☐ Diploma.
   ☐ Other.....

5. **Your monthly income**
   250,000 - 500,000 500,000 – 750,000 ≥ 750,000

6. **Business sector (place tick your Business sector)**

☐ Agriculture	☐ Manufacturing
☐ Multi	☐ Trading
☐ Services	☐ Tourism
☐ Construction	☐ Transportation

7. **The duration you have used the Internet:**
   ☐ Less than 1 year ☐ 1-3years ☐ 4 to 5 years ☐ more than 5 years

8. **The duration your company has been established**
   ☐ Less than 1 year ☐ 1-5 years ☐ 6-10 years ☐ more than 10 years

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Section B: e-government Status in Iraq

Instruction: please tick (✓) or fill in the corresponding box/ space.

(Statement)	Answer
1- Availability of services: I am aware about the availability of e-government services in Iraq.	Yes ( ) No ( )
2- Satisfaction: In general, I am satisfied with the current e-government service in Iraq.	Yes ( ) No ( )
3- Benefit: I am aware of the benefits of the current e-government service in Iraq	Yes ( ) No ( )
4- Routine: e-government services reduce the normal administrative routine in Iraq.	Yes ( ) No ( )
5- Cost: Usage of e-government services could decrease the cost.	Yes ( ) No ( )
6- Time: Use of e-government services could enable me to complete transactions quickly.	Yes ( ) No ( )
7- Flexibility: The current e-government services are flexible.	Yes ( ) No ( )
8- Internet speed: The current Internet speed could affect e-government services.	Yes ( ) No ( )

Section C: We would like some information about the status of e-government services in Iraq

We would like to understand your opinions about the antecedents that are affecting the usage of e-government services in Iraq based on the following scale. (Instruction: please tick (✓) or fill in the corresponding box/ space)

1	2	3	4	5
Strongly Disagree	Disagree	Partially Agree	Agree	Strongly Agree

1. Performance Expectancy PE (Statement)	Degree of Agreement				
1. I find the e-government services useful in my life.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
2. Using the e-government services enables me to accomplish a transaction more quickly.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
3. Using e-government services enhances my life efficiency.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
4. The e-government services would enable me to access government services when I need them – 24hours/day, 7days/week.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
5. The e-government services would give all citizens an equal chance to carry out their transactions with the government.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐

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1	2	3	4	5
Strongly Disagree	Disagree	Partially Agree	Agree	Strongly Agree

2. Effort Expectancy EE (Statement)	Degree of Agreement				
6. My interactions with the e-government services is clear and understandable.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
7. I find the e-government services easy to use.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
8. I find using e-government services flexible.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
9. Using e-government services frequently makes one skilful.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
10. Learning to operate the e-government services is easy for me.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐

3. Facilitating Condition	Degree of Agreement				
11. I have the necessary resources to use e-government services facilities.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
12. I have the necessary knowledge to use e-government services facilities.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
13. A specified information and support is available in case of difficulty to access e-government services.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
14. Using the e-government services fits into my work style.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
15. I have enough Internet experience to use e-government services.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐

4. Information System Quality	Degree of Agreement				
16. The annual reports disclose forward-looking information	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
17. The annual reports disclose information in terms of business opportunities and risks	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
18. The annual report explains the assumptions and estimations made clearly	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
19. The annual report explains the choice of accounting principles clearly	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
20. The annual reports are well-organized	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
21. The notes to the balance sheet and the income statement are clear	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
22. The notes to changes in accounting policies explain the implications of the change	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
23. The annual report presents financial index numbers and ratios	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐

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1	2	3	4	5
Strongly Disagree	Disagree	Partially Agree	Agree	Strongly Agree

5. Social Influence	Degree of Agreement				
24. People in my community think I should use e-government services.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
25. Important people around me think I should use e-government services.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
26. In general, my community has supported the use of e-government services.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
27. Using e-government services has enhanced my knowledge about environment.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
28. People around me who use the e-government services have more prestige.	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐

6.Regulation support	Degree of Agreement				
29. E-government usage is required in government administration	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
30. Business law support e-government	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
31. Legal protection is provided for online data in e-government	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
32. The rule and regulation by the government encourage the use of e-government	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐

7. e-government	Degree of Agreement				
33. I find e-government services useful for managing my life matters	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
34. I believe e-government services create an easy way to achieve my transaction	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
35. I agree that e-government services are encouraging	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐
36. I believe fast Internet access speed is important in use of e-government services	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐

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Section D: Comments and Advices

We would like to seek your general comments and advices regarding the barriers and challenges e-government services are facing in Iraq.

1.0 What are the barriers and challenges e-government services process are facing in Iraq, and how can the government can overcome these barriers and challenges?

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2.0 Please, write your comments (if any) here.

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Your time and corporation are highly valued

Thank you.

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Appendix F

Research Questionnaire (Arabic)

عزيزي المستجيب ،

أني سرى نوفل بهجت طالبة ماجستير من كلية إدارة الأعمال، في الجامعة الشمالية الماليزية (UUM) تحت إشراف الدكتورة مرهايزا إبراهيم. أنا أعمل حاليا في أطروحة رسالة الماجستير حول (تحديد العوامل الحاسمة للحكومة الإلكترونية بين المحاسبين في العراق)

سأكون ممتناً لو استطعتم قضاء بعض الوقت والتفكير في إكمال هذا الاستبيان. آمل أن تتعاونوا وتكملوا الاستبيان التالي بأفضل ما لديك. يتم إجراء هذا البحث لغرض التمرين الأكاديمي وجزء من متطلبات منح درجة الماجستير في العلوم في المحاسبة الدولية.

تشير الحكومة الإلكترونية إلى "استخدام أدوات وتطبيقات تكنولوجيا المعلومات والاتصالات لتقديم المعلومات والخدمات الحكومية للمواطنين والشركات والمؤسسات الحكومية الأخرى عبر الإنترنت.

المستجيب المستهدف لهذا الاستبيان هو المحاسبون الذين يعتبرون مستخدمًا / غير مستخدم للحكومه إلكترونية. إجابتك مهمة من أجل تحديد دقة ومصداقيه هذا البحث. يتم الاحتفاظ بمعلوماتك الشخصية بسرية تامة وسيتم استخدام البيانات حصريًا لهذا البحث فقط. يحتوي الأستبيان على أربعة أقسام ، يرجى قراءة كل الأسئلة بعناية وإكمال السؤال وفقا للتعليمات المعطاة. شكرا جزيلا.

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جامعه الشمال الماليزيه
عنوان البريد الإلكتروني للباحث: suranaufel2016@gmail.com

القسم أ: المعلومات الشخصية

نود أن نجمع بعض المعلومات عنك حتى نتمكن من فهم قراراتك المتعلقة بنظام الحكومه الإلكترونية (يرجى وضع علامة (✓) (في المربع المناسب).

1. الجنس : ☐ ذكر ☐ أنثى
2. عمرك: ☐ ≤ 22 ☐ 35-23 ☐ 45-36 ☐ 55-46 ☐ 56 ≤.
3. الحالة الإجتماعية متزوج- متزوجه ☐ أعزب- عزباء ☐
4. المستوى التعليمي: ☐ دكتوراه. ☐ ماجستير. ☐ بكالوريوس. ☐ بلوم .
5. دخلك الشهري : ☐ **500000-250000** ☐ **750000-500000** ☐ **750000≤**
6. قطاع الأعمال (ضع علامة (✓) على قطاع العمل)

☐ زراعي ☐ صناعي

☐ تجاري ☐ سياحي

☐ خدمات ☐ مشترك

☐ نقل ☐ مقاولات

7. بين مدة استخدامك الانترنت: ☐ اقل من سنة. ☐ من سنة الى 3 سنوات.

☐ 4 الى 5. ☐ اكثر من 5 سنوات.

8. مدة تأسيس شركتك ☐ اقل من سنة. ☐ من سنة الى 5 سنوات.

☐ 6 الى 10سنوات. ☐ اكثر من 10 سنوات.

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القسم ب: حالة الحكومة الإلكترونية في العراق

(البيان)	الأجابه
1. **توافر الخدمات: أنا على دراية بتوافر خدمات الحكومة الإلكترونية.**	**نعم ( ) لا ( )**
2. **الرضا: بشكل عام ، أنا راض عن خدمة الحكومة الإلكترونية الحالية**	**نعم ( ) لا ( )**
3. **الفائدة: أنا على دراية بمزايا خدمة الحكومة الإلكترونية الحالية**	**نعم ( ) لا ( )**
4. **الروتين: تخفف خدمات الحكومة الإلكترونية من الروتين الإداري المعتاد في العراق.**	**نعم ( ) لا ( )**
5. **التكلفة: استخدام خدمات الحكومة الإلكترونية الحالية يقلل من تكلفة معاملة المواطن.**	**نعم ( ) لا ( )**
6. **الوقت: يمكن أن يساعدني استخدام خدمات الحكومة الإلكترونية في إتمام المعاملات بسرعة.**	**نعم ( ) لا ( )**
7. **المرونة: خدمات الحكومة الإلكترونية الحالية مرنة.**	**نعم ( ) لا ( )**
8. **سرعة الإنترنت: يمكن أن تؤثر سرعة الإنترنت الحالية على خدمات الحكومة الإلكترونية**	**نعم ( ) لا ( )**

القسم جـ : نود الحصول على بعض المعلومات عن حالة خدمات الحكومة الإلكترونية في العراق

نود أن نفهم آرائكم حول السوابق التي تؤثر على استخدام خدمات الحكومة الإلكترونية في العراق على أساس المقياس التالي.
(التعليمات: يرجى وضع علامة (✓) أو ملء المربع / المساحة المقابلة).

1	2	3	4	5
لا أوافق بشده	لا أوافق	محايد	أوافق	أوافق بشده

1. الأداء المتوقع	درجة الاتفاق				
1. أجد أن خدمات الحكومة الإلكترونية مفيدة في حياتي.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
2. يمكّنني استخدام خدمات الحكومة الإلكترونية من إنجاز صفقة بسرعة أكبر.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
3. استخدام خدمات الحكومة الإلكترونية يعزز كفاءة حياتي.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
4. سوف تمكنني خدمات الحكومة الإلكترونية من الوصول إلى الخدمات الحكومية عندما أحتاج إليها - 24 ساعة / يوم ، 7 أيام / أسبوع.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
5. خدمات الحكومة الإلكترونية ستمنح جميع المواطنين فرصة متساوية لتنفيذ معاملاتهم مع الحكومة.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5

2. الجهد المتوقع	درجه الاتفاق				
6. تفاعلاتي مع خدمات الحكومة الإلكترونية واضحة ومفهومة.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
7. أجد أن خدمات الحكومة الإلكترونية سهلة الاستخدام.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
8. أجد أن استخدام خدمات الحكومة الإلكترونية مرنة.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
9. إن استخدام خدمات الحكومة الإلكترونية غالباً ما يجعل المرء ماهراً.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
10. إن تعلم تشغيل خدمات الحكومة الإلكترونية أمر سهل بالنسبة لي.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5

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1	2	3	4	5
لا أوافق بشده	لا أوافق	محايد	أوافق	أوافق بشده

3. حالة التسهيل	درجة الاتفاق				
11. لدي الموارد اللازمة لاستخدام مرافق الخدمات الحكومية الإلكترونية.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
12. لدي المعرفة اللازمة لاستخدام مرافق الخدمات الحكومية الإلكترونية.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
13. تتوفر معلومات ودعم محددين في حالة صعوبة الوصول إلى خدمات الحكومة الإلكترونية.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
14. استخدام خدمات الحكومة الإلكترونية يناسب أسلوب عملي.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
15. لدي خبرة إنترنت كافية لاستخدام خدمات الحكومة الإلكترونية.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5

4. جودة نظام المعلومات	درجة الاتفاق				
16. تكشف التقارير السنوية عن معلومات تطلعية	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
17. تكشف التقارير السنوية المعلومات من حيث الفرص التجارية والمخاطر	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
18. يشرح التقرير السنوي الافتراضات والتقديرات المقدمة بوضوح	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
19. يشرح التقرير السنوي اختيار مبادئ المحاسبة بوضوح	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
20. التقارير السنوية جيدة التنظيم	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
21. الملاحظات على الميزانية العمومية وبيان الدخل واضحة	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
22. تشرح الملاحظات حول التغييرات في السياسات المحاسبية الآثار المترتبة على التغيير	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
23. يقدم التقرير السنوي أرقام المؤشرات المالية والنسب	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5

5. التأثير الاجتماعي	درجة الاتفاق				
24. يعتقد الناس في مجتمعي أنني يجب أن أستخدم خدمات الحكومة الإلكترونية.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
25. يعتقد الناس المهمون من حولي أنني يجب أن أستخدم خدمات الحكومة الإلكترونية.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
26. بشكل عام ، دعمت مجتمعي استخدام خدمات الحكومة الإلكترونية.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
27. إن استخدام خدمات الحكومة الإلكترونية قد عزز معرفتي بالبيئة.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5
28. الناس من حولي الذين يستخدمون خدمات الحكومة الإلكترونية لديهم مكانة أكبر.	☐ 1	☐ 2	☐ 3	☐ 4	☐ 5

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1	2	3	4	5
لا أوافق بشده	لا أوافق	محايد	أوافق	أوافق بشده

6. دعم التنظيم	درجة الاتفاق				
29. مطلوب استخدام الحكومة الإلكترونية في الإدارة الحكومية	☐1	☐2	☐3	☐4	☐5
30. قانون الأعمال دعم الحكومة الإلكترونية	☐1	☐2	☐3	☐4	☐5
31. يتم توفير الحماية القانونية للبيانات عبر الإنترنت في الحكومة الإلكترونية	☐1	☐2	☐3	☐4	☐5
32. إن القاعدة والتنظيم من قبل الحكومة يشجعان استخدام الحكومة الإلكترونية	☐1	☐2	☐3	☐4	☐5

7. الحكومة الإلكترونية	درجة الاتفاق				
33. أجد خدمات الحكومة الإلكترونية مفيدة لإدارة شؤون حياتي	☐1	☐2	☐3	☐4	☐5
34. أعتقد أن خدمات الحكومة الإلكترونية تخلق طريقة سهلة لتحقيق معاملاتي	☐1	☐2	☐3	☐4	☐5
35. أوافق على أن خدمات الحكومة الإلكترونية مشجعة	☐1	☐2	☐3	☐4	☐5
36. أعتقد أن سرعة الوصول إلى الإنترنت مهمة في استخدام خدمات الحكومة الإلكترونية	☐1	☐2	☐3	☐4	☐5

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القسم د: التعليقات والنصائح

نود التماس تعليقاتكم ونصائحكم العامة بشأن العوائق والتحديات التي تواجه خدمات الحكومة الإلكترونية في العراق.

1. ما هي العوائق والتحديات التي تواجهها خدمات الحكومة الإلكترونية في العراق ، وكيف يمكن للحكومة أن تتغلب على هذه الحواجزوالتحديات؟.....

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2. من فضلك ، استخدم هذه المساحة لكتابة أي تعليقات ترغب في القيام بها.

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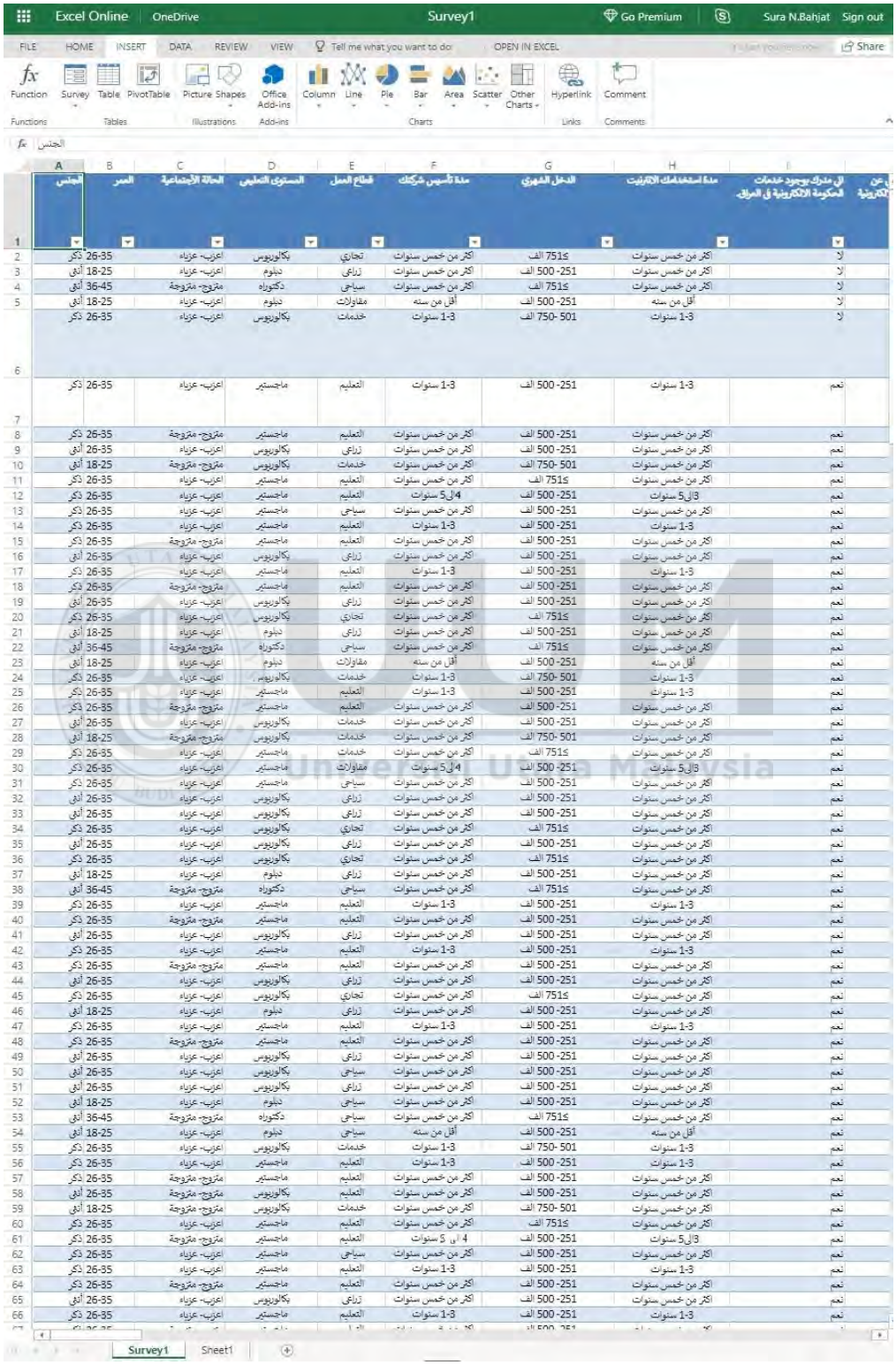
وقتك ومشاركتك تعتبر ذات قيمة عالية ، وشكرا لكم

Appendix G

OneDrive Online Survey Sheet

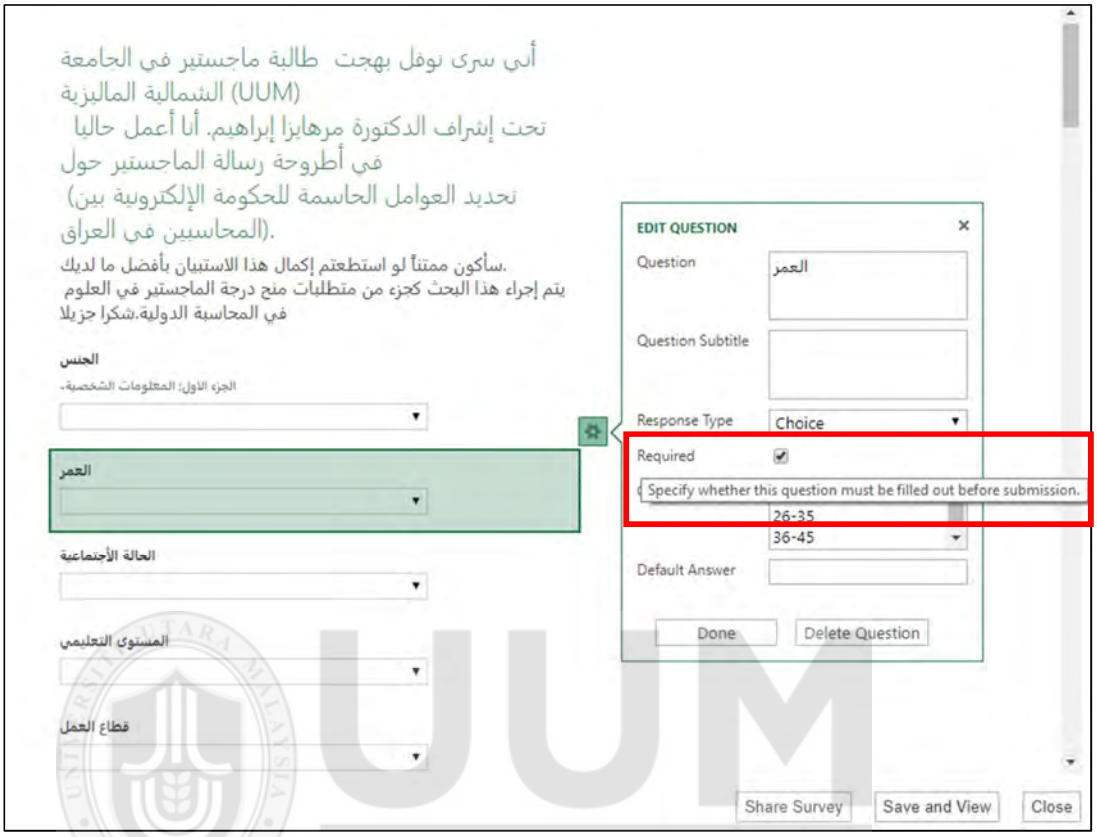


Appendix H

OneDrive Online Survey Sheet Cover Letter

Appendix I

OneDrive Online Survey Required Field



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