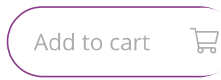


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Moderating the role of cybernetic controls on data accuracy and decision-making in accounting information systems in construction projects in Iraq

[Hisham Noori Hussain Al-Hashimy, Jinfang Yao](#)

[Kybernetes](#)

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Abstract

Purpose

The importance of cybernetic controls (CC) in the context of accounting information systems (AIS) in increasing data accuracy (DA) and improving decision-making (DM) has attracted much attention. In this study, the paper analyses the moderating role of CC on the relationship between DA and DM in AIS, which is supposed to be a case of construction projects in Iraq.

Design/methodology/approach

Data were collected using a questionnaire-structured interview targeted at construction site managers and project managers, employing probability sampling on the 253 valid responses, which was analysed using the partial least squares structural equation modelling (PLS-SEM) method.

Findings

CC significantly reduced the role of the moderating aspect of the DA and positively influenced DM in AIS. These results provided a base for the research postulates, including integrating CC in AIS to offer an overdue solution to challenges in construction project DM.

Practical implications

Empirical outcomes of the study demonstrated that the implementation of CC in AIS can be applied successfully to the accounting of exact data and precision decisions in construction projects. Such lessons are strategically important to practitioners needing optimal AIS performance with a view to industry satisfaction.



Originality/value

The work has a breakthrough quality in the study at hand by stressing that CC moderate the link of DA to the DM approach in AIS. This area lacks exposition when construction projects in Iraq are the case. The findings of the research are aligned with the criteria of good governance in the context of the use of electronic systems to make decisions in

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