Management Accounting and Electronic-HRM Strategies in Developing of E-Banks Management System in Kurdistan Regional Government

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Abstract—The role of management accounting and its relevance to strategic E-human resource management, (E-HRM) is explored in this research. It is used to investigate in a grounded theory manner, in the KRG regional banks. Banks state that the key e-human resource management strategies are (e-checks, credit cards, direct deposits, and direct payments) and that E-HRM processes are facilitated by the role of Management Accountants in the areas of planning, information provision for strategic decision making, measurement, and reporting. This study aims to understand the impact of e- human resource management development on Management Accounting (e-checks, credit card, direct deposit, and direct payment). Problems of Management Accounting on the E- Banks Management System none using in the Kurdistan Regional Government, and the leapfrogging opportunities for emerging markets in the new policy issues and the role of government intervention considering these developments.

As a result of the cross-case analysis, the hypotheses for testing is produced. The inquiry team believes that E-Banks Management System will shift away from financial control to business assistance and strategic partnering in the field of e- human resource management. There were questionnaires from all the EPU colleges that were included in this paper-based study. . Data collection for the survey of the frequency of the variables shows that the age of the respondents was from 18 to over 46 years. There were 72 male participants and 25 female participants, accounting for 74.2 and 25.8 percent of the 97 participants, respectively, in the study. Likert-scale questionnaires from 1 to 5 were used in the study. So, there were a total of 97 responses to the surveys. SPSS software was used to test and analyze the hypotheses.

1. Introduction

Members of The Kurdistan Regional Government's accountants Executive Committee initiate the HR strategies stated in the previous section. These participants come from various backgrounds, including

human resources, e-Banks Management System, such as, (e-checks, credit cards, direct deposits, and direct payments). Management accounts provide useful information to the process at the strategic executive level according to HR and financial directors. They evaluate costs and benefits, inform new plans, and play an important role in decision-making. In this phase, the general strategies and policies are published as divisional business strategies and plans are prepared at the divisional level in accordance with the strategic headquarters' policies, processes, guidelines, and broad strategies. Management accountants work at the division level to ensure that the e-Banks Management System organizational strategies match the corporate strategies at the corporate level. The financial expertise at the Executive Committee of the Kurdistan Regional Government's accountants and at the divisional level and at the strategic planning level of HR; the role of management accounts promotes coordination and collaboration within and between teams, not only at the division level but also very much, the management accounting contribution. Cost consequences must be considered at the divisional planning level. Management accountants' structure and work are increasingly changed by globalization, globalization, new human resources management innovations, and technological. The administration of new e- Banks, manufacturers, and related technology is helping consumers compete with employees and customers more effectively. The Kurdistan Regional Government's accountants are one of the core pillars of the growth in e-bank and electronic HRM management, along with their involvement and dissemination in the science and information industry. Management accounts cover all financial operations carried out across the cyber-space network, the communication and measurement scheme, as well as the provision of various financial goods and services (e-checks, credit cards, direct deposit, and direct payment). From the interviews about the management's future job, accountants came up with several points from the perspective of managers. It became clear that the HR manager was satisfied with the current management accounting contribution. "Our

system needs to be quicker, more precise, and easier to use, however," he said. I assume that in the 'what if' (sensitivity) study of the position of management accountants in the future. We don't do much 'what if' analysis and the role - a more integrated role and better provider of information."

Accountants are web-enabled accountants covering all accounting services industries. However, accountants in management are far more than just applying a web front end to accounting services to achieve the true benefits. It aims to fundamentally change the value proposition of the accountant feature by redefining its core businesses, changing the mechanism of interaction between itself and its primary customers, and by improving and promoting the organization's value chains. In the move to accounting technology plays a key role. The management accounting transformation leads to finance in a real business relationship and has far-reaching consequences for corporate interactivity. Management accountants and special accountants rapidly started to grasp this kind of management system for e-banks, and these banks competed internationally for training seminars and training courses with simple and precise responses to their impact on employees and clients. The accounting sites of management quickly spread the competition for e-bank development.

1.1 The research purpose

The purpose of this research to meet the problems of today's period, this study aims to understand the impact of e-human resource management development on Management Accounting (e-checks, credit card, direct deposit, and direct payment).

Accounting functions are to be analyzed in order to compare e-human resource management developments and initiatives, to implement substantial and sustainable cost-containment strategies, and to ensure that an increase in e-human resource management planning is achieved for the optimal utilization of the e-banks management system (E-checks, Credit Card, Direct Deposit, and Direct Payment). Reduced prices, increased breadth and quality, and increased

accessibility to management accounting services are all benefits of these developments.

1.2 The Research Problems

The Research Problems of Management Accounting on the E-Banks Management System none using in the Kurdistan Regional Government, and the leapfrogging opportunities for emerging markets in the new policy issues and the role of government intervention considering these developments.

Special none-focus is given to models of management accounting sector development that enable and promote management accounting in the e-banks management system, e-checks, credit card, direct deposit, direct payments, and microfinance areas, drawing on innovative applications from the industrialized and the developing world. Management accounting as a new administrative approach necessarily requires a high e-banks management System, also requires a change in electronic HRM methods and Kurdistan Regional Government structures and the development of electronic infrastructure, to enable E-Banks Management System through which to raise the level of their e-checks, Credit Card, Direct Deposit, Direct Payment, and efficiency of their employees.

1.3 The Research important

The importance of this study focuses on model management accounting and globalization offer many important opportunities. Management accounting has great potential to improve the quality and scope of financial services and expand opportunities for trading while widening access to financial services for a greater number of government employees and commercial clients through more cost-effective delivery of services. In some emerging markets, the E- Banks Management System is already on par with that in developed countries. In some countries, a lack of regulatory barriers and initial markets has made new entry across a spectrum of electronic HRM and technological tools services attractive. In other countries, management accounting entry has been more specialized.

1.4 The research objectives:

To expressing power in building a relationship between Management Accounting to improve E-Banks Management System such as E-checks, Credit Card, Direct Deposit, and Direct Payment of Banks. To clarify the impact of the positive environment on Management Accounting to improve E-Banks Management System, and have a straight impact on electronic HRM. To determine the correlation between Management Accounting and electronic HRM. To identify the interest of the E-Banks Management System in an apply network, IT staff, and electronic HRM, and the extent of use in Banks. (a) Electronically compared with their interest in providing Management Accounting as their main task. (b).

1.5 The research questions:

(1). Does Management Accounting have a direct impact on E-Banks Management System such as E-checks, Credit Card, Direct Deposit, and Direct Payment of Banks? (2). Does reconcile the relationship between Management Accounting and E-Banks Management System, and electronic HRM theories? (3). Does the privative environment contribute to E-Banks Management System? (4). what is the correlation between E-Banks Management System in an apply network, IT staff, and electronic HRM, and the extent of use in Banks? (3a) electronically compared with their interest in providing Management Accounting as their main task. (3b)?

1.6 Research Model

Model of Management Accounting E-Banks management system and mediator of electronic HRM in the corporation. Consequently, it adds to more E-Banks management system, (E-checks, Credit Card, Direct Deposit, and Direct Payment). From positives member of staff, management accounting. Also, the study contains a positive relationship between E-checks, Credit Card, Direct Deposit, Direct Payment, and mediator of electronic HRM, and with independent of Management Accounting in the corporation, therefore, it contributes to more E-Banks management system.
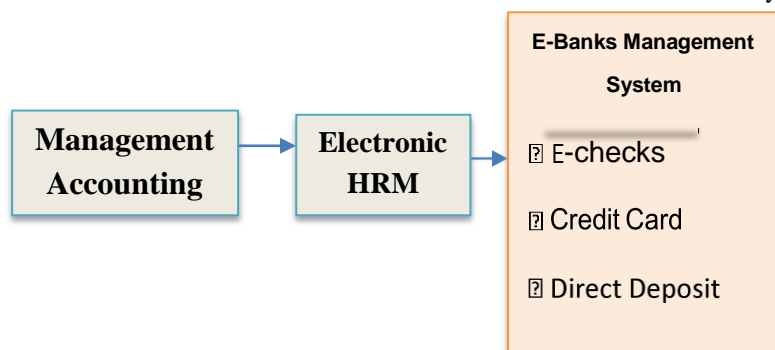
Figure 1: the corporation. Consequently

From this perspective, positive of E-checks, Credit Card, Direct Deposit, Direct Payment, E-Banks Management System can play a significant role in improving Regulatory Focus: electronic HRM and management accounting. Most E-Banks management system have found a largely positive relationship between management accounting and E-checks, Credit Card, Direct Deposit, Direct Payment, E-Banks Management System. Irrespective of the sector of the productivity measure used of the unit of analysis and in the management accounting.

2.7 Hypotheses

H1 Management accounting is positive relationship with E-Banks Management System such as E-checks, Credit Card, Direct Deposit, and Direct Payment.

H2 Management accounting is positive relationship with Electronic HRM.

H3 Electronic HRM mediated the relationship between Management accounting and E-Banks Management System

H4 Electronic HRM influence on the relationship between Management accounting and E-Banks Management System. Specifically, when Electronic HRM is high, the positive relationship between Management accounting and E-Banks Management System will be attenuated by increasing individual's E- checks, Credit Card, Direct Deposit, and Direct

Payment. (H4a). However, when employees' Electronic HRM is low, the positive relationship between Management accounting and E-Banks Management System. Will be strengthened by decreasing individuals E-checks, Credit Card, Direct Deposit, Direct Payment (H4b).

2. LITERATURE REVIEW

2.1 Management Accounting

Increasingly fierce competition in the business world for consumers' retention or loss – sales generators and results – have led to a growing position as a knowledge supplier for domestic users – managers. If the financing revenue compares revenue and result information expenditures (Balte Trial & Vasiu, 2015), internal consumers will or should be interested in the cost and profitability of each product or service category (Bufan, 2013). The accounting system in Romania is structured by law 82/1991, which identifies two subsystems: the financial accounting system, according to provisions for each group of organizations, and the management accounting system whose general structure is laid down by OMFP 1826/2003. (Order of the Ministry of Public Finances). It describes the management accounting topic in the selection and allocation by its organization of expenditure and the measurement of acquisitions, manufacturing, and processing costs, regardless of form and scale of entities. Hilton Hilton Ronald (2011) deals with managing accounting as "a method in which knowledge required to pursue the goals of an entity is identified, analyzed, measured, interpreted and communicated as an essential aspect of the management process." Current accounting is split into financial and management accounting. The study in management accounting and financial accounting research has a certain distinction. The fields of management accounting include management control systems, cost accounting and management, assessment of performance and organizational growth, and diverse management accounting and information systems. Centered on Du et al. (De, R.R., Xiao, Z.Z. and Zhou, Q.W. (2009),

analysis of the China Management Accounting Studies, according to the management accounts and the literature review. Research Accounts, 9, 72-80. Horngren et al (2013) clarified that management accounting allows managers assess, interpret, and disclose financial and non-financial details in decision making to achieve the objectives of an organization that Atkinson et al. have similarly described. Datar, S. and Rajan, M. (Horngren, C. (2013). Cost accounting: 14th ed. Pearson Education Ltd. (England) Cost accounting: Managerial emphasis. (2012) Management accountability is also the process of providing relevant information to managers and staff in an organization both financially (production cost, service delivery costs and the costs of carrying out an activity or a business process) and non-financially (customer satisfaction and loyalty, process quality, timeliness, innovation, and em measurements) Matsumara, E. and Young, A., Kaplin, R. (Atkinson, A., Kaplan) (2012). Accounting for management: Decession and Strategy Accounting details, ed. 6th, Pearson Education Ltd. Management Accounting gathers and provides the men at different levels of management with accounting, expense accounting, business, and statistical information to support them in the execution and assessment of management responsibilities. The creation and implementation of various techniques to register, analyze, interpret, and present, activate, and effectively transform financial, cost, and other data into management, i.e., planning, decision-making and control. Management accounting not only uses accounting methods but also computational and mathematical techniques. Management accounts look ahead and should also be able to process information and data economically and make it appropriate for management use. (ICSI House, ICSI Institutional Area, Lodi Road, New Delhi 110 003, INSTITUTE OF SECRETIARISES OF INDIA COMPANY.

2.2 Electronic HRM

Computers integrated into working life and rapid changes in Internet technology affected HRM, which turned the management system into an e-HRM. The e- HRM term comes from e-trade (Ruël, Bondarouk & Looise, 2004), but the e-HRM concept is commonly

employed to explain the use of internet, intranet, and networks in administering human resources practices. It is essential to identify and define its associated concepts before examining the e-HRM definition. Beside e-HRM the literature includes various words such as virtual HRM (Lepak & Snell, 1998), web-based HRM, Business-to-Employee, Huang, Jin & Yang, (2004), CHRIS (Ruël etal., 2004; Strohmeier, 2007), and HRIS (Chugh, 2014) which apply to the same phenomenon. "Virtual HRM" therefore refers to a technical arbitrary network of various domestic and external actors that provide HR services to organizations needed to promote traditional HR departments. These HRM practices become "virtual" through this process. In contrast, e- HRM is regarded as received across the Internet by a traditional department of Human Rights and a candidate from the less defined variety of technology applications. On the other hand, web-based HRM blends this idea with Internet technology. E-HRM is also mostly web- based and includes additional technology such as networked ERP systems. In a similar way, the term "company-to-employee" condenses the phenomenon to "business" and "employees" within the categories of internal actor. E-HRM, by comparison, comprises relevant categories of actors such as applicants or advisers (Strohmeier, 2007). A complete integration, organizational network of HR related data, information, services, databases, resources, and transactions consists of computerized Human resource management systems (CHRIS) from a different perspective. CHRIS can therefore be depicted as an e-HRM medium, involving the use of conventional, web and voice technology to bring substantial progress towards HR management, transactions, and process efficiency (Nenwai & Raj, 2013).

We have thoroughly researched related HRM, organizational behaviour, psychology and management, IT, and computer science journal papers in various disciplines, as EHRM research has been fueled by various disciplines. The primary source of knowledge was an ISI Web Sciences and Scopus database search. To locate the articles, experienced e-HRM scholars examined an initial search word list. Long discussion

eventually led to a reduced number of 20 search words, for example e-HRM, e-HRM, interactive HRM, web (based) HRM, online HRM, HRIS and computer-based human resources management (DeWit, F.). Long discussion finally led to a reduced list (2011). There is light? Where is light? Twenty University, Netherlands.) (Unpublished Thesis). Electronic control of human resources: improvement or enthusiasm, Bondarouk and Ruël (2009,) argued that the e-HRM meanings were 'flourished, uniform or in sight of agreement' the authors also argue that understanding the definition of e-HRM by researchers is essential. They claim that the consequence of minor terminological differences may be that multiple studies or user subsets within the e HRM target population assume multiple directions. Early work has suggested a certain number of meanings for this phenomenon since the intersection between web-based technologies and HRM. Since the literature distinguishes between these different electronic and web-based phenomena E-HRM has been known as HR Information System (HRIS), virtual HR (M), web-based HRM, and intranet-based HRM. Ruël, H., & Michael, S. (H.) (2009). Electronic control of human resources: digital challenges.

2.3 E-Banks Management System

The bank administration method is a request for a bank person's account. The system gives the customer access to build the account, deposit/remove the cash from its account and display reports for all present accounts. The presentation below includes the device specification. This chapter contains a detailed review of Knowledge Management Systems (KMS) (Chapter X). Because of the importance of this subject, we have discussed different aspects of KM with a whole chapter. However, this chapter contains a few KMS problems. The secret to understanding KMS is that not all expertise of data or information management systems can be codified and preserved. Most of the experience we use every day is in our social work – tacit rather than explicit in KM terms. If banks try to shift further to e-banking solutions, they may be able to handle explicit knowledge in computerized information systems, but the integration of implicit knowledge involves systems that incorporate

technology and human expertise. While the technological frameworks were viewed in this book as the impetus for much e-bank growth, it was made clear that this cannot be introduced effectively without recognizing the organizational and human changes that will necessarily follow it. There are several references to help with the problem and the reader can find a helpful starting point for Lehaney et al. (2004).

Bank is the position in which customers sense their property's security. The bank deposits and collects the customer's money. Money transactions are also part of the banking refuge for the consumer. There is a positive need for the bank to manage all of this with convenience and ease to maintain the customers' confidence and trust. Clients and workers satisfaction is influenced indirectly by a sound and productive management. And it naturally allows the management board to take some necessary decision to further improve the bank. Now for a few days, running a bank is boring to some degree. It is important that software reduces work. Today's world is also a true world of computers and is growing quicker and quicker every day. Thus, the program for bank management, which would be helpful in managing the bank more effectively, was important above all needs. A project bank management system based on related technology. Bank management system undertaken the main objective of this project is to improve banking system software. This project is designed to improve banking management software. This project is designed to easily and efficiently carry out the processes that the manual systems solved by this program are not possible. The VB language and this project is developed. The solution for the current management system is therefore complete. E-Banking can be used for the simplest form, e-banking, via the World Wide Web, to provide information about a bank and its services. Customers can access more advanced e-banking services, transfer their funds through various accounts and make payments or apply for loans through e-Channels. In this book, the word e-banking is used to describe the above form of service delivery to its customers by an entity. These customers may either be a person or a company. Rayport & Sviokla's job (1994, 1995) Kristin Klinger (Director

of Content Editorial: Jamie Snavely Senior Management Editor Jeff Ash Managing Editor: Carole Coulson Managing Editor: Jeff Ash Typesetter: Lisa Tosheff Cover Design Printed to: Printing Yurchak Inc. Mostly because of technological advances in the computing and communication fields, e-banking has been developed, but several other factors or challenges played an important role in its growth. First, they must meet dynamic and ever-changing customer requirements. Second, the increasing competition from old and new enterprises entering the market needs to be dealt with.

2. Methodologies

for the purpose of this study, we determined the theoretical model by made up the questionnaire, and then we distributed it to the Management Accounting, Electronic Human Resources Management, and Banks Management System, therefore, it contributes to more, (E-checks, Credit Card, Direct Deposit, and Direct Payment). Online surveys can use the computer program support offered by Freeonlinesurveys.com. To eliminate mistakes from our sample, we sought to reduce non-response, inadequate sample sizes, and inaccurate responders. Data collection for the survey of the frequency of the variables shows that the age of the respondents was from 18 to over 46 years. There were 72 male participants and 25 female participants, accounting for 74.2 and 25.8 percent of the 97 participants, respectively, in the study. Likert-scale questionnaires from 1 to 5 were used in the study. Disagree: 1 (Strongly disagree), 2 (Disagree), 3 (Neutral), 4 (Agree) and 5 (Strongly agree). The questionnaire was accompanied by a cover letter outlining the purpose of the survey and the study's goals,

as well as a promise of complete secrecy. The University of Erbil Polytechnic provided the information. There were questionnaires from all the EPU colleges that were included in this paper-based study. So, there were a total of 97 responses to the surveys. SPSS software was used to test and analyze the hypotheses.

3. Results

From Table No. (1) The following appears

Males outnumbered females in the survey respondents (74.2 percent to 25.8 percent), indicating that the vast majority of those who took part were men, as seen in Figure (1).

As indicated in Figure 2, the ages of respondents ranged between 26-45.5 and 46-over by 77.3 percent and 20.6 percent, respectively, indicating that the majority of respondents are young (2).

From Table No. (1) The Biography variable

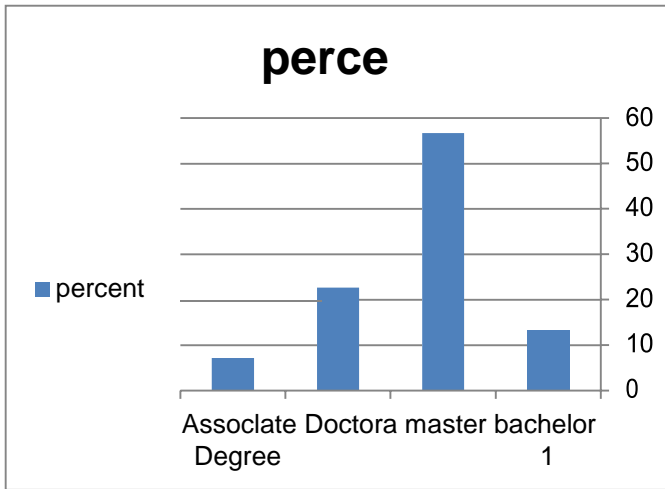| Biography variable		Frequency	Percent
Gender	Male	72	74.2
	Female	25	25.8
	Total	97	100
Age	18-25	2	2.1
	26-45	75	77.3
	46-over	20	20.6
	Total	97	100
Scientific level	Bachelor	13	13.4
	Master	55	56.7
	Doctoral	22	22.7
	Associate Degree	7	7.2
	Total	97	100

Figure 2: the respondents' scientific level of the survey

Higher degree holders (Masters and Doctoral) accounted for the biggest percentage of respondents in terms of educational level (79.38 percent). Accuracy is a good indicator that most members were holders of higher degree, which indicates the responses are accurate, and so shows how reliable results are. Figured out (2).

4.1 Correlation Analysis

Table No. (2) Frequencies and relative distribution of the answers for all paragraphs

The study axes	Sub variables	Strongly disagree		disagree		Neutral		agree		Strongly agree		mean	Sd
		Freq	percent	Freq.	percent	Freq.	percent	Freq.	percent	Freq.	percent		
Management accounting	X3	1	1	8	8.2	23	23.7	52	53.6	13	13.4	3.7	0.844
	X4	5	5.2	14	14.4	21	21.6	43	44.3	14	14.4	3.48	1.072
	X5	3	3.1	15	15.5	22	22.7	42	43.3	15	15.5	3.53	1.032
	X10	2	2.1	6	6.2	16	16.5	60	61.9	13	13.4	3.78	0.832
average			2.85		11.08		21.13		50.78		14.18	3.62	0.95
Electronic HRM	X1	2	2.1	10	10.3	26	26.8	53	54.6	6	6.2	3.53	0.843
	X6	3	3.1	11	11.3	16	16.5	51	52.6	16	16.5	3.68	0.985
	X7	1	1	15	15.5	22	22.7	35	36.1	24	24.7	3.68	1.046
	X13	2	2.1	8	8.2	23	23.7	50	51.5	14	14.4	3.68	0.896
Average			2.08		11.33		22.43		48.70		15.45	3.64	0.94
E-Banks Management System	X2	3	3.1	9	9.3	20	2.6	51	52.6	14	14.4	3.66	0.945
	X8	4	4.1	6	6.2	15	15.5	50	51.5	22	22.7	3.82	0.990
	X9	0	0	10	10.3	25	25.8	45	46.4	17	17.5	3.71	0.887
	X11	0	0	14	14.4	17	17.5	50	51.5	16	16.5	3.70	9.15
	X12	2	2.1	13	13.4	19	19.6	48	49.5	15	15.5	3.63	0.972
Average			1.55		11.08		19.60		49.73		18.05	3.72	3.00
General average			2.16		11.16		21.05		49.73		15.89	3.66	1.63

The data, Table No. (2) This dimension is accepted by 64.96 percent of those who participated in the survey.

The neutral rate is calculated by taking the averages and standard deviations of the variables (x3, x4, x5, x10), which reflect expressions for the dimension (MA) (22.43 percent). Even though those who disagreed with this dimension had an arithmetic mean of (13.66 percent), the sample members agreed with this dimension, as the arithmetic mean increased from a hypothetical mean of (3) on the five-point Likart scale utilized in the research to (3.64) and (0.94) respectively. Arithmetic mean and standard deviation are shown for the variables (x1,x6,x7,x13) that reflect the expressions of the dimension (EHRM). Until (64.15 percent) agree with this dimension, (22.43 percent) of the sample members are neutral, and (13.41 percent) disagree. That suggests that the sample members agree with this dimension because the arithmetic mean of (3.64) and (0.94) exceeds hypothesis (3) on a five-point Likart scale employed in this research. There were 66.78% of the sample members who agreed with this dimension's expressions till the rate of neutrals was 19.6%, while the rate of those who disagreed was 12.63% with an arithmetic mean and a standard deviation of (X2, X8, X9, X11, and X12). As the arithmetic mean exceeds hypothesis (3) on the five- point Likart scale used in the study, the sample members agree with this dimension, as they are (3.72) and (3), respectively.

Through Table No. (3): Cranach's Alpha for Var

Var.	Cranach's Alpha	N of Questions
Management accounting	0.835	4
Electronic HRM	0.876	4
E-Banks Management System	0.858	5
Total	0.900	13

Through Table No. (3), Reliability coefficients were determined for the four variables with their paragraphs, and the reliability coefficient was calculated for the questionnaire questions as a whole. Quality of the questions in the survey.

the other variable changes in the same direction by a factor of 0.877 (79 percent).

. Table No. (4): Correlation Matrix of E-BMS Constructs

		E-Banks Management System	Management accounting	Electronic HRM
E-Banks Management System (E-BMS)	Pearson correlation	1		
	Sig.(2-tailed)			
Management accounting (MA)	Pearson correlation	.787**	1	
	Sig.(2-tailed)	.000		
Electronic HRM (EHRM)	Pearson correlation	.733**	.753**	1
	Sig.(2-tailed)	.000	.000	

Correlation **is significant at the 0.01 level (2-tailed)**.**

*Correlation **is** significant at the 0.05 level (2-tailed)**.**

1.7 Hypotheses

Hypothesis 1:
H1 Management accounting is positive relationship with E-Banks Management System such as E-checks, Credit Card, Direct Deposit, and Direct Payment.

Due to the fact that the correlation coefficient (0.000) was smaller than statistical significance, the association between MA and EBMS has been found to be statistically significant (0.05). Indicating a positive significant link between the independent variable and the value of the dependent variable that is, anytime one of the two variables (independent and dependent) changes,

H2 Management accounting is positive relationship with Electronic HRM.

Because the correlation coefficient (0.000) was smaller than the level of statistical significance, the association between the independent variable (MA) and the mediating variable (EHRM) was significant (0.05). Indicating a positive significant link between the independent variable and the value of the dependent variable According to (0.753), anytime one of the two variables (independent or median) changes, its corresponding value also changes (75 percent). H3 the link between E-Banks Management System and Management Accounting was mediated by Electronic HRM.
EHRM serves as a mediator between the independent variable (MA) and its dependent variable (EBMS).

EHRM may have a role in conveying how the MA and EBMS variables are related to each other, according to this hypothesis. Is there any significance to the indirect relationship between the independent and dependent variables (MA and EBMS)? Do you know the mediator? (EHRM). It's either partial or complete mediation.

Table (5): with/without (EHRM) Mediator Path Coefficient

No.	Path	Estimation	with/without mediation	P.value
1	MA → EHRM	0.697	With out	0.000
2	EHRM → EBMS	0.402	With out	0.000
3	MA → EBMS	0.622	With out	0.000
4	MA → EHRM → EBMS	0.2801	with	0.000

Through Table No. (5), we note the following

No significant effect of the independent variable (MA) on either EHRM or EBMS was found because the PV value of each effect was less than 0.05, which is a level

of statistical significance that can only be met by the regression weights (0.697 and 0.622, respectively) of the two independent variables. This suggests that when the independent variable changes one unit, the median and dependent variables change by (70 percent) and (62 percent) correspondingly, and in the same direction, respectively.

There was a statistically significant influence of the median variable (EHRM) on the dependent variable (EBMS) since the PV value of the effect value was smaller than the level of statistical significance (0.05). (0.402). because the median variable is one unit, the authorized variable changes by (40 percent) anytime it changes.

There was a significant effect on the dependent variable (EBMS) due to the fact that the regression weight value (PV) was less than 0.05, meaning that the effect was (0.000) where the effect was (0.2801), which means that whenever the independent variable changes by one unit, the dependent variable (EBMS) changes by one unit as well (an indirect relationship between the independent variable and the dependent variable).
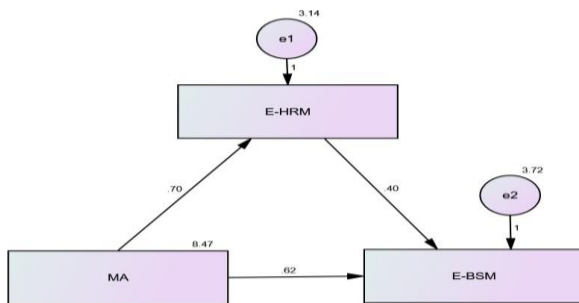

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Figure 3: the relationship between E HRM, MA, EBMS

Hypothesis 4: Electronic HRM influence on the relationship between Management accounting and E-Banks Management System. Specifically, when Electronic HRM is high, the positive relationship between Management accounting and E-Banks

Management System will be attenuated by increasing individual's E-checks, Credit Card, Direct Deposit, and Direct Payment. (H4a). However, when employees' Electronic HRM is low, the positive relationship between Management accounting and E-Banks Management System. Will be strengthened by decreasing individuals E-checks, Credit Card, Direct Deposit, Direct Payment (H4b).

Table No. (6): we note the following

NO.	Path	Estimation	With mediation	p.value
1	MA ➜ EH RM – High ➜ EB MS	1.392 ➜	EHRM – High	0.000
2	MA ➜ EHR M- Low EBMS	-0.757 ➜	EHRM- Low	0.000

Because it has the lowest degree of statistical significance, the Mediator variable (EHRM high) has a favorable effect on the significant positive association (P value) (0.05). The Mediator variable (EHRM low) has a detrimental effect on the significant connection (P. value), even when using the lowest level of statistical significance (P. value) (0.05).
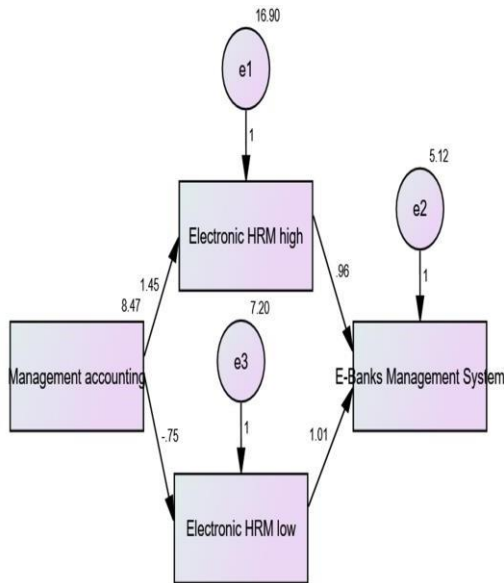
Figure 4: The median variable

The Limitations and Future

The case study technique lacks a foundation for management accounting. E-Banks Management System, as well as human resources, e-checks/credit cards/direct deposits/direct payments (direct payments), need more research. To test the hypotheses, the analysis gives a framework for future research. Accountants in the Kurdistan Regional Government's Executive Committee and HR's division and strategic planning levels have different financial competency. Coordination and communication inside and between teams are fostered by the work of management accounts. Further research could focus on comparing the same or different business sectors in other nations.

4. Conclusion

The introduction of new e-banking institutions, like manufacturers and associated technologies, has made it easier for consumers to keep up with both their staff and their customers. The KRG accountants are one of the keys supports in the evolution of e-bank and electronic HRM administration, along with their participation and sharing in the information and science industry. Financial management systems record all transactions that take place in the cyber-space network, the communication and measurement framework, and the provision of all kinds of financial products and services (e-checks, credit cards, direct deposit, and direct payment). With an increased awareness of global competition, the organizations are developing Electronic Human Resources Management to face this challenge.

Because the regression weight (PV) value of the regression weight value was smaller than the level of statistical significance (0.05), which is (0.000) where the amount of the effect was (1.392), it means that whenever an independent variable changes by one unit, the dependent variable changes by the same amount. This means that whenever the independent variable changes by one unit, the dependent variable changes by the same amount (139 percent)

It was found that the median variable (EHRM-low) has a negative role in transferring the effect from the independent variable (MA) to the dependent variable (EBMS) and this effect was significant because the (PV) value of the regression weight value was smaller than the level of statistical significance (0.05), which is (0.000) where (-0.757) the amount of the effect was (- 0.757). (75.7 percent).

The E-Banks management system and techniques for electronic human resources management give employees the opportunity to comprehend cultural values and to assist their organizations in gaining a competitive edge. KRG Management in E-Banks implemented a strategy that enables managers to develop possibilities for improvement using electronic human resources management and a solid E-Banks management system

(E-checks, credit card, direct deposit, and direct payments). Strategic planning is the process of building and formulating the electronic human resources management system, and this is a group effort including people from all sectors of the business, including Management Accounting, which plays a central role. Various degrees of electronic human resources management (E-checks, credit cards, direct deposits, and direct payments) in the organization are implemented by the business partners that are management accountants. Electronic human resources management accountants are crucial to E-Banks since they provide information and advice for the entire organization to improve its management process. This helps to create the E-Banks Management System, monitor, and report on employee performance. Management accountants are increasingly expected to act as facilitators, analysts, consultants, and business partners in the future.

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