مجلة الجامعة العربية الأمريكية للبحوث
Journal of the Arab American University
مجلة علمية محكمة
Refereed Scientific Journal
URL: https://digitalcommons.aaru.edu.jo/aaup/

Governance of Information Technology according to the COBIT Framework and Its Impact on Reducing Accounting Information Asymmetry: A Field Study

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Received :01/08/2023. *Revised*:17/10/2023. *Accepted:* 03/11/2024. *Published:31/12/2025.*

DIO: 10.35517/AAUP-2025.V11.2.11

Abstract

This study aimed to assess the impact of the dimensions of Information Technology Governance in reducing accounting information asymmetry, using the descriptive analytical approach which is consistent with the nature of the study. The study community comprised all accounting employees in the revenue complex in the Gaza Strip, totaling (201) accountants and auditors.
Since the study population was precisely identified and small in size, the researchers employed the comprehensive survey method. After distributing the study tool (the questionnaire) to all members of the community, the researchers succeeded to retrieve (178) valid and usable questionnaires for analysis. Therefore, the retrieval rate for valid questionnaires from the study population was (88.6%).
The study concluded that the dimensions of Information Technology Governance (Planning and Organizing, Acquisition and Implementation Support and connectivity, and Monitoring and Evaluation) had a statistically significant impact on reducing accounting information asymmetry. The study suggested implementing the dimensions of Information Technology Governance in accordance with the COBIT framework as control measures that would help reduce accounting information asymmetry.

Keywords: Information Technology Governance, COBIT framework, Accounting Information Asymmetry.

1. Introduction

Due to the dynamic and ever-changing nature of the modern business environment, the increasing intensity of local and international competition, along with rapid technological advancements, the emergence of strategic alliances and economic conglomerates, and the liberalization of global trade had significant implications for researchers and specialists responsible for managing information technology within academic and professional accounting

organizations. Undoubtedly, IT governance is an integral part of corporate governance and one of the fundamental pillars on which corporate governance relies to achieve its objectives.

A study by Fletcher (2006) confirmed that the board of directors and executive management hold key accountability for Information Technology governance, with a focus on the five core principles of Information Technology governance adopted by the Information Technology Management Institute since 2003 to help the company management identify effective practices necessary to achieve strategic objectives. Companies can also control their own information technology resources through a number of Information Technology governance mechanisms. One of the crucial mechanisms in this regard is the Control Objectives for Information and related Technology (COBIT) framework, which includes best practices for effective governance and management of Information Technology. This framework was created by the Information Systems Audit and Control Association (ISACA) to manage and govern IT within the enterprise, where effective IT governance is crucial for business success.

Many efforts were made to mitigate the phenomenon of information asymmetry, which was one of the most important phenomena that had a substantial negative impact on companies' performance, the efficiency of the stock market, and investor decision-making. (Naseer, 2021, p.4)

The phenomenon of information inconsistency along with the practices associated with it were some of the reasons that prompted accounting agencies and organizations to develop different rules and standards to limit these practices, which included negative selections and ethical risks, increasing the interaction between information users. Ultimately, the unequal gap could lead to the collapse of the financial markets. (Dowd, 2009, p. 2)

With the continuous technological advancements in information exchange, IT governance has become a focal point of increasing interest in many studies which indicate that the effectiveness of governance relies on its management by the board of directors and executive management within a framework of coordination and integration among various departments and units in the organization. This coordination contributes to reducing information discrepancies and enhances transparency. Based on these findings, the current study aimed to address the research gap concerning the role of IT governance in reducing inconsistencies in accounting information through the application of the COBIT framework. The study sought to explore how the COBIT framework could improve information integration and reduce gaps among stakeholders, reflecting the urgent need to investigate the impact of this framework in contexts that have not been sufficiently researched, especially Palestine.

2. Study problem

In the rapidly advancing era of information technology, effective IT governance has become a crucial element in enhancing the quality, accuracy, and reliability of accounting information. Accounting information is fundamental to financial and managerial decision-making; however, asymmetry in accounting information can lead to significant issues affecting the transparency and effectiveness of the financial markets and economic institutions. Addressing this issue requires a thorough analysis of how different dimensions of IT governance impact the reduction of this information gap.

The study aimed to explore the relationship between IT governance dimensions and the reduction of accounting information asymmetry. In this context, four main aspects of IT governance were examined: planning and organization, acquisition and implementation, support and delivery, and monitoring and evaluation. The study analyzed how each of these

dimensions affected the reduction of the accounting information gap to gain a deeper understanding of how to improve the effectiveness of IT governance in this field.

Based on the previous rationale, the problem of the study was identified in the following main question:

Is there any effect for the dimensions of information technology governance in mitigating the accounting information asymmetry?

This question branches out into four sub-questions, which are:

1. Do the governance dimensions of information technology, embodied by planning and organizing, have an impact on reducing accounting information asymmetry?
2. Do the governance dimensions of information technology, embodied by acquisition and implementation, have an impact on reducing accounting information asymmetry?
3. Do the governance dimensions of information technology, represented by support and connectivity, have an impact on reducing accounting information asymmetry?
4. Do the governance dimensions of information technology, represented by monitoring and evaluation, have an impact on reducing accounting information asymmetry?

3. Study Objectives

The study aimed to generally determine the impact of information technology governance on reducing accounting information asymmetry.

This main objective was divided into four sub-objectives as follows:

1. Illustrating the impact of information technology governance dimensions embodied by planning and organizing on reducing accounting information asymmetry.
2. Explaining the impact of information technology governance dimensions represented by acquisition and implementation on reducing accounting information asymmetry.
3. Investigation of the impact of information technology governance dimensions embodied by support and connectivity on reducing accounting information asymmetry.
4. Emphasizing the impact of information technology governance dimensions embodied by monitoring and evaluation on reducing accounting information asymmetry.

4. Importance of the Study

The importance can be determined as follows:

- Scientific importance: The study addressed the latest developments in accounting thought, which is information technology governance, which could help management make decisions and reduce the asymmetry of accounting information.
- Practical importance: The result of the study helped to apply the dimensions of information technology governance due to the spread of technology, the risks that accompany it, and the complex nature of the environment.

5. Study Hypotheses

The study aimed to test the validity of the following main hypothesis at a significance level of ($0.05 \geq a$): There is no effect of the dimensions of information technology governance on reducing accounting information asymmetry. Out of this main hypothesis, the following four sub-hypotheses arise:

1. There is no effect of the dimensions of information technology governance, embodied by planning and organizing, on reducing accounting information asymmetry.
2. There is no effect of the dimensions of information technology governance, embodied by acquisition and implementation, on reducing accounting information asymmetry.
3. There is no effect of the dimensions of information technology governance, embodied by support and connectivity, on reducing accounting information asymmetry.
4. There is no effect of the dimensions of information technology governance, embodied by monitoring and evaluation, on reducing accounting information asymmetry

6. Study Variables:

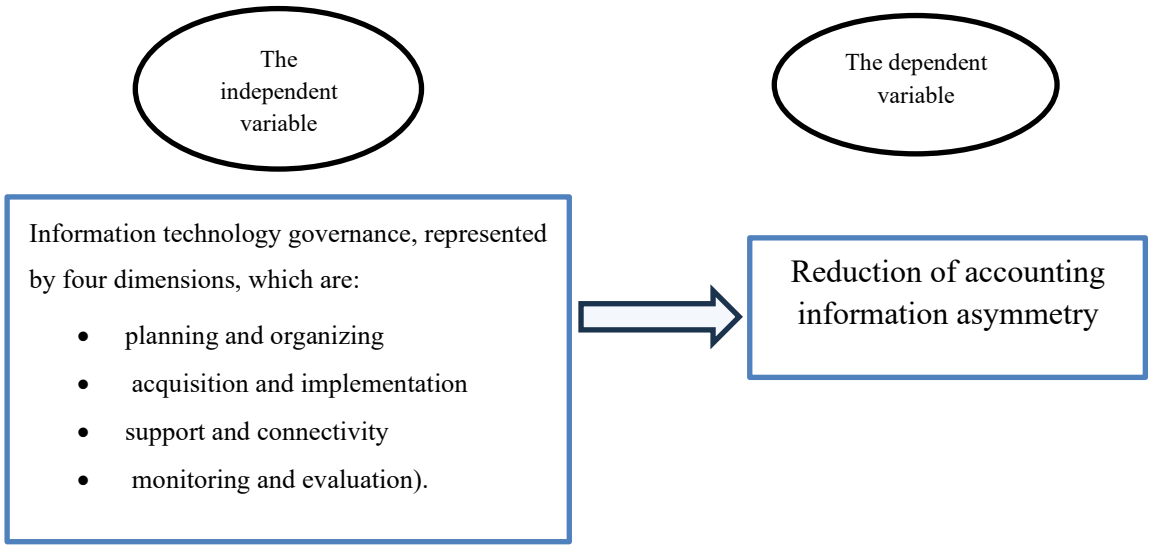

Figure 1: Study Variables

7. Study Limitations

The study limitations were as follows:

1. Objective limitation: The study was limited to examining the role of information technology governance according to the COBIT framework in reducing accounting information asymmetry.
2. Spatial limitation: The study was conducted at the Revenue Complex in Gaza, which had an estimated number of 201employees until the year 2022.
3. Time limitation: The research was conducted during the time period between 1/1/2023 and 30/5/2023."

8. Previous studies

Presented below are a set of the previous studies that examined the impact of Governance of Information Technology according to the COBIT Framework on Reducing Accounting Information A study by Omar and Dawood (2022) aimed to elucidate the nature of risks that threatend the security of electronic accounting information in Kuwaiti banks, their rates of occurrence, and sources of their occurrence. The study employed the inductive and deductive approach. The results of the study indicated that following a sound accounting information system reduced the risks of electronic accounting information systems. The study recommended that the protection procedures against the risks of computer viruses should be updated periodically,

and that the accounting information system should be subject to periodic review for development.

A study by Karaz (2021) aimed to identify the effect of the dimensions of information technology governance embodied by (planning and organizing, acquisition and implementation, support and connectivity, monitoring and evaluation) in enhancing information security in the banks listed in the Damascus Securities Exchange. The study used the descriptive and analytical approach. The study's important results showed that there was a statistically significant impact of the dimensions of information technology governance on enhancing information security in the banks listed in the Damascus Securities Exchange. The study suggested that it is advisable for all banks to adopt a model based on the COBIT framework in order to assess and manage their information technology governance to be a standardized measure for the level of information technology governance.

The study of (Haouam, 2020) aimed to illustrate how the implementation of Information Technology Governance (COBIT) influences the quality of financial reports. The descriptive analytical approach was employed to achieve the study's objective. According to the study, there was a relationship between Information Technology Governance and COBIT in its four dimensions related to the quality of financial reports. The study also proved that there was a positive relationship between these dimensions and the quality characteristics of financial reports. A key recommendation highlighted in the study was adopting a clear strategy of a set of integrated techniques to achieve better organizational performance through information technology. It is necessary to choose appropriate criteria, instructions, laws, and tools that control information technology to achieve its objectives.

Jumaan 2020 investigated the role of the quality of accounting information represented by its qualitative characteristics in decreasing information asymmetry in the Damascus Securities Exchange. The descriptive analytical approach was used. According to the study, there was a relationship between the qualitative characteristics of accounting information, including relevance, reliability, understandability, and comparability, and information asymmetry in the Damascus Securities Exchange. One of the most important recommendations of the study was the necessity to conduct more research on information asymmetry in the Damascus Securities Exchange to reduce the resulting risks.

The study of (Abdullah, 2020) aimed to demonstrate the role of the external auditor's commitment to auditing standards in reducing information asymmetry in accounting information. The study used the descriptive analytical approach. Based on the study , the external auditor's professional experience and impartiality in performing the audit task contribute to reducing the information asymmetry problem. One of the most important recommendations of this study was to ensure that the external auditor's report contained sufficient and comprehensive information about the affairs of the audited entity to reduce the problem of information asymmetry in accounting information.

The study of (Ala, 2020) aimed to identify the implementation of governance mechanisms of information technology in business organizations in the region, the risks of computerized accounting information systems, and the way of managing these systems. The study adopted a descriptive-analytical approach. The most important findings of the study were that information technology governance mechanisms play a role in activating the management of computerized accounting information technology risks. Moreover, there was an impact between information technology governance mechanisms and the management of risks of computerized accounting information systems. The study recommended the adoption of internal control frameworks related to protecting computerized accounting information systems to protect against related risks.

The study of (Hussein and Khalaf, 2019) aimed to test information technology under the COBIT framework in enhancing the quality of internal auditing. The study used the

descriptive-analytical approach. The results indicated a significant relationship and important positive impact of information technology governance within the COBIT framework in enhancing the quality of internal auditing. The study recommended the adoption of the four domains of COBIT in boosting the quality of internal auditing in banks listed on the Iraq Stock Exchange.

The study of (Yousef et al., 2017) aimed to find out the role of earnings predictability in reducing information asymmetry in the Damascus Securities Exchange. The research discussed the notion of earnings quality and its importance, the main determinants of earnings quality represented by predictive ability and information content of accounting earnings, as well as studying the concept of information asymmetry. The study concluded that accounting earnings in financial reports could enhance investor expectations and that maintaining the principle of timing the recognition of cash flows of earnings might lead to an increase in investor confidence in published financial reports.

A study by (Altaweel et al, 2017) examined the effect of conditional accounting conservatism on the lack of information symmetry as an indicator of achieving decision usefulness in a sample of service companies listed in Arab financial markets. The level of accounting conservatism in this study was measured using the model developed by Watts and Khan (2009) as well as by using The Spread Low-High model to measure the lack of information symmetry. Annual financial statements and trading bulletins from 2007 to 2015 were used. The study concluded that the studied companies used conditional accounting conservatism practices which, as a result, reduced the lack of information symmetry. The study also emphasized the importance of accounting conservatism in increasing decision usefulness for investors.

A study by (Alotaibi, 2014) aimed at evaluating the level of information technology governance at Taif University using the COBIT scale. The study used a descriptive research methodology to measure the extent of the availability of information technology governance dimensions from the perspective of employees using information technology at Taif University. The study came up with a set of results, the most important of which is that information technology at Taif University has governance dimensions according to COBIT, including strategic direction planning, human resource organization, availability of information infrastructure, application of managerial decisions, improvement of customer services, providing a defined level of control, and establishing a sustainable evaluation process. The study's important recommendations included paying more attention to defining annual budgets for operating information systems and disclosing the costs and benefits associated with operational processes, as well as the necessity to focus on adopting and installing specialized software to address and process changes during work progress.

The Theoretical Framework:

The concept of Information Technology Governance:
Several definitions were proposed for Information Technology Governance, including:

1. (Gherman & Eduardo, 2006): It is the organizational structures, executive procedures, and leadership that ensure the support of information technology in expanding the strategic goals of the organization.
2. (Mirela, 2010, 33): It is the responsibility of the board of directors and executive management and it serves as a supplementary component of corporate governance, consisting of leadership, organizational structure, and processes that underscore support for the organization's technologies and guarantees the achievement of the organization's strategy and goals.

3. (Yishan & Chulkov, 2011): It is the system that directs and monitors the present and future utilization of information technology and entails evaluation and guidance.

9. Objectives of IT governance

It seeks to contribute to meeting the requirements of information security and help reduce risks, as stated by (Mohammed, 2012):

1. Separating ownership, management, and performance monitoring.
2. Establishing a structure that defines the unit's goals, means of achieving those goals, and monitoring performance.
3. Highlighting that Information technology is linked to the formulation and achievement of desired objectives.
4. Addressing management of information technology and the potential risks associated with it.
5. Ensuring effective governance of information technology leads to reducing the risks that information is exposed to.
6. Identifying risks through governance of information technology and evaluating risk management practices.
7. Regularly examining the risks that the organization faces.
8. Examining financial statements, reports, and approving their publication by the board of directors.

The importance of information technology governance:

According to (Al-Samman & Al-Jubouri, 2016), the importance of information technology governance was evident through its role in achieving the following:

1. Developing an information technology strategy and conducting operational and strategic assessments.
2. Balancing the high costs of information technology to achieve a suitable return on investment.
3. Reducing the risks of electronic financial reporting through the development and management of information technology systems.
4. Ensuring the completion of business projects according to established procedures and measures.
5. Identifying the methods, tools, and processes linked to information technology.
6. Identifying the best practices in technology development.
7. Developing, managing, and enhancing technology applications for information.
8. Ensuring the effectiveness of information technology services in delivering the strategy to business units that lead to internal productivity and efficiency.
9. Developing key performance indicators.
10. Boosting the potential of information technology to attract new inventions and innovations while ensuring the delivery of desired benefits.

The concept of COBIT

The most important topics that studies addressed regarding COBIT include:

1. According to (Pauwels, 2006, p.14), COBIT is a framework for managing information technology risks that helps trainers, auditors, and users to understand the information technology systems related to their companies. It also assists in developing the

governance model, guides the selection of the necessary level of security and control to protect the assets of the companies efficiently and effectively.

2. Khalil and Ibrahim (2013, p.14) also confirmed that COBIT is a set of the best practices for information technology management created by the information technology Governance Institute (ITGI) in collaboration with the Information Systems Audit and Control Association (ISACA). COBIT aims to promote a set of tools that enable managers to bridge the gap between control requirements, technological issues, and business risks. It also facilitates the development of clear policies and best practices for governing information technology, emphasizes compliance with regulatory laws, and assists companies in maximizing the value derived from the use of information technology and finally works to align and simplify the implementation of information technology and its control framework (ISACA).
3. As the study of (Knouch & Tadj, 2016, Momen) pointed out, COBIT is an acronym for Control Objectives for Information and Related Technology. It is seen as a framework for control that aims to manage risk resources and various information within the organization by providing security, reliability, compliance, and thus serving as a model for information technology governance.

The components of information technology according to COBIT framework:

The COBIT framework identifies three fundamental elements of information technology which are information technology processes, information technology standards, and information technology resources (Lainhart, 2007; Van, 2006; Otaibi, M. 2014). The following will explain information technology processes: the COBIT framework defines 34 information technology-related processes, which are grouped into four dimensions: planning and organizing, acquisition and implementation, connectivity and support, and monitoring and evaluation.

Planning and organizing:

This concept includes the use of technology in a symmetrical manner in companies, so that these companies can help achieve their general and specific goals. In addition to the aforementioned, this concept sheds light on the shape and framework of the infrastructure and organization of information technology in companies, to achieve satisfactory results and benefits through the use of information technology. This dimension also covers the strategic and tactical aspects related to the contribution of information technology in companies, emphasizing that business objectives must converge with what has been planned, and that information activities must be planned, connected, and efficiently managed. Failure to plan and organize can lead to the company's failure to identify and address threats, whether from internal or external sources (Lainhart, 2007)

Acquisition and implementation:

This involves identifying the technology needs, acquiring the necessary resources, and implementing them through continuous processes within the organization. This is achieved by creating a plan for information and asset management, which aids in prolonging the lifespan of the company's information technology and its components, ensuring the continuous operation of these activities. The processes within the "acquisition and implementation" domain are designed to identify, develop, and acquire technological solutions for information, implement them, and integrate them into enterprise business processing. Maintenance and system changes

are also included in this area to ensure the continuity of the systems' lifecycle." (Arab Society of Certified Accountants, 2001, p. 7/50)

Support and Connectivity:

This refers to the connectivity of information technology within the organization's systems, the implementation of its applications, as well as supporting the processes to enable them to be efficient and effective in executing information technology systems. This dimension also takes into consideration the required services to be connected, which extend from traditional processes to training. Effective support is necessary for these o these services to be connected (Salle, 2004, p. 22).
Failure to achieve the control objectives in this dimension can lead to improperly recorded transactions, which in turn can result in incorrect decisions because they are based on inaccurate information. It can also lead to equipment damage or additional costs, and furthermore, unauthorized use can result in fraud and embezzlement, in addition to incurring losses (Al-Otaibi, 2014, p. 98).

Monitoring and Evaluation:

This concept aims to assure the compatibility of current information technology systems with what was designed and planned for in order to accomplish the company's objectives. It also aims to reach independent and unbiased evaluation of the effectiveness and efficiency of information technology systems, and their ability to achieve business objectives and control processes on companies through internal and external auditors. This means that all information technology processes and resources require regular and continuous measurement to obtain quality, comply with control requirements, achieve administrative supervision of control processes in the company, and provide independent confirmations through internal and external auditors (Al-Otaibi, 2014, p. 98)

Concept of information asymmetry:

The concept of information asymmetry was addressed by many experts and specialists in the field of accounting, defining the concept and putting the most appropriate meanings to it. Among those who made efforts in this regard are:

1. (Omar Abdulrahman, 2018) defined it as the variation in the size, quality, and timing of disclosure of financial information among all parties interested in such information.
2. (Hassanin, 2013, p.189) defined it as the possession by an investor or more of specific information about the value of the company, while other investors did not reach such information, and their degree of benefit was limited to public information only, affecting their ability to clearly distinguish between actual profits and accounting profits.
3. (Al-Sayyid, 2005, p.7) defined it as occurring when there is inequality in the possession of specific information between the management and internal parties on the one hand, and external parties on the other hand, and thus the management can achieve an unusual return as a result of possessing an informational advantage.

Types of information asymmetry:

The accounting concept suggests two types of information asymmetry: (Abdul-Munim, 2013, Abdul-Malik, 2014, p. 25):

1. Reverse selection (which focuses on the relationship between owners) occurs when a certain group has information that others do not. For example, the company owner may have information about the future decline in stock prices, while the buyer does not have that information. In such circumstances, the buyer may suffer losses as a result of investing in stocks.
2. Moral hazard (which focuses on the relationship between management and owners) occurs when risks arise as a result of delegating company management to an agent on behalf of the owner. In this case, the manager acts as an agent for the owner in managing resources to maximize wealth. Due to the lack of sufficient information and the inability to monitor management activities, along with conflicts of interest between managers and owners, managers may try to maximize their interests along with those of the owner.

Causes of the problem of information asymmetry:

The causes of accounting information asymmetry were as follows (Mansour, 2015, p. 96):

1. Diversity of information reaching investors, whether it is internal or any other information that can be used for unusual gains.
2. Information gap resulting from differences in the size of internal information and information published for all.
3. Management hiding information that they believe may harm their competitive position, where competitors may use it to adjust production plans or investment decisions.
4. A financial transaction between at least two parties where there is a conflict of interest.
5. Changes in investor expectations as soon as new information content arrives, including announcements of accounting profit plans, management forecasts, distributions, mergers and acquisitions activities, employment, legal aspects, shareholder activities, and the announcement of regulations and government laws.
6. Company management intentionally withholds information from investors to achieve an unusual return on the shares they own, usually information that is of interest to investors due to its informational content (i.e., it has an impact on the company's cash flows) which may be used by internal parties to achieve an unusual return before it is published in financial statements and reports.
7.

Methods used to minimize the problem of information asymmetry:

To reduce the problem of information asymmetry, the following factors must be available:

1. Good and effective application of information technology governance according to COBIT framework to contribute to increasing the effectiveness of accounting disclosure (Ali, 2020).
2. Working on expanding accounting disclosure to achieve an appropriate level of published accounting information (Mostafa, 2022).
3. Activating the role of regulatory and professional bodies and developing reports, either in form or content, so that they can help solve the problem of information asymmetry (Hussein, Khalaf, 2019).
4. Increasing investment awareness among participants in the securities market to help them choose among available investment alternatives, contributing to rational decision-making (Ali, 2020).

10. Field Study

Methodology and Procedures:
In order to achieve the study's objectives, this paper identified the methodology and procedures necessary to carry out the practical aspect. The study relied on collecting data and information related to the research, testing the hypotheses, and answering the research questions to arrive at results to be interpreted in light of the literature related to the study topic.

11. Methodology of the study

This paper adopted a form of scientific interpretation and analysis known as the Descriptive Analysis Method, which describes the problem and defines it completely and quantifies it by collecting information through questionnaires, classifying and analyzing that information in order to arrive at results and conclusions that can be used in the future.

This paper used two sources to collect data and information

11.1 Secondary sources:

This paper used Arabic and foreign references such as books, journals, reports, articles, research, and others that are directly related to the study's subject in order to address the theoretical framework of the research. They also searched for information related to the study's subject on the internet.

11.2 Primary sources:

this paper designed the study tool to achieve the study's objectives and complete its practical aspect. They collected the necessary data and information for the study through a questionnaire that was specifically designed for this purpose. This paper analyzed the results using the famous statistical science program SPSS, which stands for Statistical Package for Social Sciences."

12. Study Population and Sample

This study focuses on the governance of information technology according to the COBIT framework in reducing the accounting information asymmetry; a field study for the Revenue complex in the Gaza Strip. Therefore, the study community included all data and information directly related to the subject of the study, its problem, and its objectives. The targeted study community consisted of all accounting staff at the Revenue Complex in the Gaza Strip, totaling (201) accountants and auditors. As the study community was specifically defined and small in size, this paper used the comprehensive census method, which focuses on studying all members of the community with no exception.
This paper was able to retrieve (178) valid and suitable questionnaires for analysis after distributing the study questionnaire to all members of the community. Therefore, the retrieval rate for valid questionnaires from the study community was (88.6%), Providing a solid foundation for applying the study tool and moving forward to obtain realistic results that can be generalized to all members of society.

13. Study Tool

To achieve the study objectives, this paper used a questionnaire. The questionnaire was defined as a tool for collecting information related to a specific research topic through a survey filled

out by the respondents. It was suitable for field research and studies of this type, and for obtaining data and information from the study sample.

The questionnaire was designed through the following steps:

1. This paper reviewed many previous studies and accounting literature related to the study topic and were able to benefit from them.
2. Identifying the dimensions and areas of the study according to their divisions.
3. Formulating items for each dimension of the questionnaire.
4. Producing the initial design of the questionnaire.
5. This paper asked (6) academic referees from accounting and statistics specialties in universities in the Gaza Strip to arbitrate the questionnaire.
6. This paper took the referees' notes into consideration and modified some paragraphs of the questionnaire by deleting, adding, or modifying them to reach the final form of the tool.
7. This paper adopted the study tool in its final form, which included (3) sections:

- The first section:

Demographic data (educational qualification, organizational position, and practical experience).

- The second section:

The independent variable (information technology governance according to the COBIT framework). This section consisted of (4) dimensions:

- The first dimension: (Planning and organizing) consists of (5) items.
- The second dimension: (Acquisition and implementation) consists of (5) items.
- The third dimension: (Support and delivery) consists of (5) items.
- The fourth dimension: (Monitoring and evaluation), which consists of (5) items.

- The third section:

The dependent variable (lack of accounting information symmetry) consisted of (10) items. This paper formulated a response format for the questionnaire paragraphs according to the five-point Likert scale, where the degree of agreement with the tool items was distributed as follows: (strongly agree, agree, neutral, disagree, strongly disagree).

Statistical description of the study sample:

Table 1: shows the statistical description of the study sample.

Variables	Sub-variables	Frequency	Percentage
Academic qualification	Diploma	11	6.20%
	Bachelor	125	70.20%
	Master	34	19.10%
	Doctorate	8	4.50%
Organizational position	Financial Manager	13	%7.30
	Deputy Manager	20	%11.20
	Head of Department	41	%23.00
	Employee	104	58.40%
Work experience	Less than 5 years	30	16.90%
	From five to less than ten years	60	33.70%

Variables	Sub-variables	Frequency	Percentage
	More than 10 years	88	%49.40

Study validity

The research instrument was developed to measure exactly what it was planned to measure. This is what is usually referred to as the validity of the instrument. This means that this paper was able to infer the validity of the results and conclusions drawn from the information and data collected using that instrument. This paper verified the validity of the questionnaire through:

Apparent validity of the instrument (arbitrators)

As previously stated, this paper presented the study tool (the questionnaire) to six professors and experts experienced in the field of research and specialized reviewers in accounting and statistics. The purpose was to get their opinion regarding the arrangement of dimensions, the accuracy of the paragraph formulation, and the adequacy of the dimensions for the study. This paper responded to the reviewers' opinions and made the modifications they suggested, including modifying and deleting some paragraphs, until the questionnaire reached its final form.

The approved criterion of the study:

This paper used various appropriate statistical methods, both descriptive and inferential, to achieve the study's objectives and analyze the data collected from the study sample. The data was coded and entered into the statistical program (SPSS).

This paper used a Likert five-point scale as an approved criterion for the study. The length of the scale cells was determined by the range between the scale ratings (5-1=4), which was then divided by the largest value in the scale to obtain the cell length (4/5=0.80). This value was then added to the lowest value in the scale (the start of the scale, which is one) to determine the upper limit of this cell. Therefore, the length of the cells was as follows:

Table 2: Shows the adopted scale in the study

Degree of approval	Relative weight	The mean
Very low	(20%-36%)	1.80
Low	Greater than 36% - 52%	Greater than 1.80-2.60
Moderate	Greater than 52% - 68%	Greater than 2.60-3.40
High	Greater than 68% - 84%	Greater than 4.20-3.40
Very high	Greater than 84% - 100%	Greater than 5-4.20

This paper arranged the means at the level of domains for the entire tool (distributed on the axes of the questionnaire), and the level of items in each domain, in order to interpret the study results and judge the level of response. This paper determined the degree of agreement based on the approved criterion for the study.

Table 3: shows the value of the impact coefficient eta squared (η2)

The value of eta-squared (η^2)	0.06	0.01	0.14 or greater
effect size.	Small effect	Medium effect	Large effect

Statistical processing used in the study:

This paper used the Statistical Package for Social Sciences (SPSS), which is one of the most commonly used statistical software programs for analyzing administrative, social, educational,

and accounting research. This paper used it to input and analyze the questionnaire and obtain the study results. The necessary analyses conducted included:

- Percentages and frequencies: primarily used to determine the frequency of categories in a variable.
- Mean: used to determine the relative weights of sub-axes or the axis as a whole.
- Analysis of Variance (ANOVA): used to calculate the sum of squares for the source of variance between the dimensions of the independent variable and the dependent variable.
- Eta squared coefficient (η2): used to measure the effect of the independent variable on the dependent variable.

13.2 Data analysis, testing study hypotheses, and discussing the results

Analyzing the items of the questionnaire and discussing the results:

Results of the first hypothesis:

There was a statistically significant effect at a significance level of ($\alpha \leq 0.05$) for the dimension of information technology governance (planning and organizing) in reducing accounting information asymmetry. To verify this hypothesis, this paper calculated the means, relative weights, and rank of the study sample's responses from their perspective. This paper used the eta-squared coefficient (η2) for independent samples of effect calculation to measure the effect of the first dimension of the independent variable (planning and organizing in information technology governance) on the dependent variable (accounting information asymmetry). The results are presented in the following tables:

Table 4: shows analysis of the items of the first dimension (planning and organizing).

Item	Mean average	Standard Deviation	Relative Weight	score	Degree of agreement
Planning and organizing help revenue complex agencies achieve their general and specific goals.	4.16	0.743	83.10%	2	High
Planning and organizing lead to optimizing the use of technology in revenue complex.	3.85	10.53	77.10%	5	High
Planning and organizing affect the shape of the infrastructure	3.94	10.18	78.90%	3	High
Planning and organizing help determine whether work goals are aligned with what has been planned.	4.29	0.747	85.80%	1	Very high
Planning and organizing affect the company's ability to identify internal and external threats.	3.92	0.899	78.40%	4	High
All items	**4.03**	**0.63**	**0.807**	**---**	**High**

From Table (4) above, the following can be inferred:

- There was a high level of agreement among the sample respondents regarding the first dimension "planning and organizing" in general, where the average was (4.03) and the relative weight was (80.7%).
- Item (4), " Planning and organizing determine whether work goals align with what has been planned", received the highest agreement score with a relative weight of (85.8%) and a very high agreement score.
- Item (2) " Planning and organizing optimize the use of technology in revenue complex" received the lowest agreement score with a relative weight of (77.1%) and a high agreement score.

Table 5: shows the results of the ANOVA analysis of variance and the results of the eta squared coefficient (η2)to measure the effect of the first dimension (planning and organizing) on the asymmetry of accounting information

dimension	Source of variance	Sum of squares	Degrees of freedom	Mean square	F-value	p-value sig	value of "η2"
Planning and Organization	Among groups	1.047	14	0.075	0.949	0.508	0.075
	Within groups	12.848	163	0.079			
	sum	13.895	177	---			

From Table No. (5), we can see the following:
The effect coefficient eta squared (η2) for the first dimension, "planning and organizing" is (0.075) which was a value greater than (0.06) according to the standard criteria of eta squared (η2). This indicated the presence of an effect for the planning and organizing dimension. Thus, we accept the hypothesis that "there is a statistically significant effect at a significance level (≤ 0.05a) for the dimension of information technology governance (planning and organization) in reducing information asymmetry.
This is attributed to the fact that the revenue complex effectively implements the planning and organizing dimension within the COBIT framework, indicating their high capabilities in applying information technology governance according to this framework.
The study aligned with a study by Karaz (2021), which revealed a strong correlation between the planning and organizing variable and the dependent variable of enhancing information security.
However, this study differed from a study by Jumaan (2020), which showed an inverse relationship between the quality of accounting information and information asymmetry in the Damascus Stock Exchange.
Regarding the second hypothesis, the results showed a statistically significant effect at a significance level ($\alpha \leq 0.05$) for the dimension of information technology governance (acquisition and implementation) in reducing information asymmetry in accounting information.
To verify this hypothesis, this paper calculated the means, relative weights, and ranks for the study sample's responses from their perspective. They used the eta squared coefficient (η2) for independent samples to calculate the effect, measuring the impact of the second dimension of the independent variable (acquisition and implementation in information technology governance) on the dependent variable (information asymmetry in accounting information). The results are as shown in the following tables:

Table 6: illustrates the analysis of the items in the second dimension (acquisition and implementation)

م.	item	Mean average	Standard Deviation	Relative Weight	score	Degree of agreement
1	Acquisition and implementation determine the technical requirements and then execute them within the revenue complex	3.93	0.854	78.70%	5	High
2	Acquisition and implementation help to prolong the lifespan of information technology and its components within the revenue complex by establishing a plan for obtaining information.	4.09	0.818	81.80%	1	High
3	Acquisition helps in designing processes to identify, obtain, and develop technical information solutions.	4.08	0.766	81.70%	2	High
4	Acquisition and implementation facilitate the implementation of technologies and their integration into the organization's operations.	4.07	0.837	81.50%	3	High
5	It is concerned with developing the plan of preserving information and assets of the revenue complex's system, which helps prolong the lifespan of the information technology of the revenue complex's system and its components.	4.03	0.755	80.60%	4	High
All items		**4.04**	**0.578**	**80.80%**	**---**	**High**

From Table 6 above, it can be seen that:

- There was a high level of agreement among the sample individuals regarding the second dimension "Acquisition and Implementation" in general, as the average score was (4.04) and the relative weight is (80.8%).
- Item (2) " Acquisition and implementation help prolong the lifespan of information technology and its components for revenue complex's system by developing an information acquisition plan" received the highest level of agreement with a relative weight of (81.8%) and a high level of agreement.
- Item (1) " Acquisition and implementation determines the ownership and implementation of technical requirements and then implements them within the revenue complex's system" received the lowest level of agreement with a relative weight of (78.7%) and a high level of agreement.

Table 7: presents the results of the analysis of variance (ANOVA) and the eta-squared (η2) coefficient results to measure the impact of the second dimension (Acquisition and Implementation) on the asymmetry of accounting information.

dimension	Source of variance	Sum of squares	Degrees of freedom	Mean square	F-value	p-value	value of "η2"
						sig	

Acquisition and implementation	Among groups	0.464	14	0.033	0.402	0.973	0.033
	Within groups	13.431	163	0.082			
	sum	13.895	177	---			

From Table (7), the following can be observed:
The eta-squared (η2) coefficient for the second dimension "Acquisition and Implementation" was (0.033). This value was greater than (0.01) according to the standard criteria of eta-squared (η2). This indicated that there was an impact of the Acquisition and Implementation dimension. Therefore, we accept the hypothesis that "there is a statistically significant effect at a significance level (≤ 0.05) for the dimension of Information Technology Governance (Acquisition and Implementation) in reducing the asymmetry of accounting information".
This paper attributed this to the fact that the revenue complex system effectively implemented the Acquisition and Implementation dimension according to the COBIT framework. This indicated their high capabilities in applying Information Technology Governance within this framework.
This study agreed with a study conducted by Karaz (2021), which revealed a strong correlation between the Acquisition and Implementation variable and the dependent variable "enhancing information security."
However, this study differed from a study conducted by Jamaan (2020), which showed an inverse relationship between the quality of accounting information and the asymmetry of information in the Damascus Securities Market.
The results of the third hypothesis indicated a statistically significant effect at a significance level ($\alpha \leq 0.05$) for the Information Technology Governance dimension (Support and Delivery) in reducing the asymmetry of accounting information.
To verify this hypothesis, this paper calculated the means, relative weights, and ranks for the study sample's responses from their perspective. They used the eta-squared (η2) coefficient for independent samples to measure the effect, to assess the impact of the third dimension (Support and connectivity in Information Technology Governance) as an independent variable on the dependent variable (asymmetry of accounting information). The results are presented in the following table.

Table 8: illustrates the analysis of the items of the third dimension (support and connectivity).

م.	item	Mean	Standard Deviation	Relative Weight	score	Degree of agreement
1	It focuses on integrating information technology into enterprise's systems to enable the implementation of information technology systems.	4.05	0.776	18.00%	1	High
2	Failure to achieve control objectives results in incorrectly recorded information	3.96	0.862	79.10%	4	High
3	Its inaccuracy leads to wrong decisions resulting from incorrect information	4	0.864	80.00%	2	High
4	Uncertainty about the availability of support and connectivity has a negative impact, as it leads to work disruptions, additional costs, and equipment damage	3.99	0.809	79.80%	3	High

م.	item	Mean	Standard Deviation	Relative Weight	score	Degree of agreement
5	Unauthorized use leads to fraud and embezzlement	3.87	0.832	77.40%	5	High
All items		**3.97**	**0.691**	**79.50%**	**---**	**High**

From table No. (8), the following can be observed:

- There is a high level of agreement from the sample individuals regarding the third dimension "support and connectivity" in general. The mean was equal to (3.97), with a relative weight of (79.5%).
- Item (1) "It focuses on integrating information technology into enterprise's systems to enable the implementation of information technology systems" received the highest level of agreement with a relative weight of (81%) and a high level of agreement.
- Item (5) "Unauthorized use contributes to fraud and embezzlement" received the lowest level of agreement with a relative weight of (77.4%) and a high level of agreement.

Table 9: shows the results of the ANOVA analysis of variance and the results of the eta squared coefficient (2)η to measure the effect of the third dimension (support and connectivity) on the asymmetry of accounting information.

dimension	Source of variance	Sum of squares	Degrees of freedom	Mean square	F-value	p-value	value of "η2"
						sig	
support and connectivity	Among groups	1.264	14	0.09	1.165	0.307	0.091
	Within groups	12.631	163	0.077			
	sum	13.895	177	---			

From table No. (9), the following can be observed:

- The eta-squared (η2) effect size for the first dimension "support and connectivity" was (0.091), which was larger than (0.06) according to the standard criteria of eta-squared (η2). This indicated the presence of an effect for the support and connectivity dimension, assuring the hypothesis that "there is a statistically significant effect at a significance level (≤ 0.05) for the dimension of information technology governance (support and connectivity) in reducing the asymmetry of accounting information."
- This paper attributed this to the fact that revenue complex was highly influenced by the support and connectivity dimension according to the COBIT framework. This indicated their high capabilities in implementing information technology governance according to this framework.
- This study was consistent with a study by Karaz (2021), which found a strong correlation between the support and connectivity variable and the dependent variable of enhancing information security.
- This study differed from a study by Jamaan (2020), which found a negative relationship between the quality of accounting information and the asymmetry of information in the Damascus Securities Exchange.
- The results related to the fourth hypothesis indicated a statistically significant effect at a significance level ($\alpha \leq 0.05$) for the dimension of information technology governance (monitoring and evaluation) in reducing the asymmetry of accounting information.
- To verify this hypothesis, this paper calculated the means, relative weights, and ranks for the study sample responses from their perspective. They used eta-squared (η2)

coefficient for independent samples to measure the effect, specifically to measure the effect of the fourth dimension of the independent variable (monitoring and evaluation in information technology governance) on the dependent variable (asymmetry of accounting information). The results are presented in the following table.

Table 10: illustrates the analysis of the items of the fourth dimension (Monitoring and Evaluation).

م.	item	Mean average	Standard Deviation	Relative Weight	score	Degree of agreement
1	It Assists in achieving the goals of the revenue complex by ensuring that the systems are in line with what was designed and planned for	4.09	0.754	81.80%	1	High
2	It assists in achieving independent and unbiased evaluation of the effectiveness and efficiency of systems.	4.01	0.802	80.20%	3	High
3	Regular measurement of all revenue complex's resources affects the application of governance and quality improvement	4.03	0.795	80.70%	2	High
4	Monitoring contributes to compliance with control requirements and achieving administrative supervision.	3.97	0.784	79.40%	4	High
5	Monitoring provides independent confirmations through external and internal auditors.	3.86	0.794	79.10%	5	High
All items		**4.01**	**0.601**	**80.20%**	**---**	**High**

From Table No. (10), the following can be observed:

- There was a high level of agreement among the sample individuals regarding the fourth dimension "Monitoring and Evaluation" in general, as indicated by the mean score of 4.01 and a relative weight of 80.2%.
- Item (1**)** " It Assists in achieving the goals of the revenue complex by ensuring that the systems are in line with what was designed and planned for " received the highest level of agreement with a relative weight of 81.8% and a high level of agreement.
- Item (5**) "**Monitoring provides independent confirmations through external and internal auditors" received the lowest level of agreement with a relative weight of 79.1% and a high level of agreement.

Table 11: illustrates the results of the Analysis of Variance (ANOVA) and the results of the Eta-squared (η2) coefficient to measure the impact of the fourth dimension (Monitoring and Evaluation) on the asymmetry of accounting information.

dimension	Source of variance	Sum of squares	Degrees of freedom	Mean square	F-value	p-value sig
Monitoring and Evaluation	Among groups	1.683	13	0.129	1.738	0.057
	Within groups	12.212	164	0.074		

From table No. (11), the following can be observed:

The Eta-squared (η2) coefficient for the fourth dimension "Monitoring and Evaluation" was 0.121, which was greater than 0.06 according to the standard criteria of Eta-squared (η2). This indicated that there was a significant impact of the dimension of Monitoring and Evaluation. Therefore, we accept the hypothesis that there is a statistically significant effect at a significance level of (≤ 0.05) for the governance dimension of Information Technology (Monitoring and Evaluation) in reducing the asymmetry of accounting information.
This paper attributed this to the fact that the revenue complex effectively implements the Monitoring and Evaluation dimension according to the COBIT framework, indicating their high capabilities in implementing Information Technology governance within this framework. This study aligned with a study conducted by Karaz (2021), which showed a strong correlation between the Monitoring and Evaluation variable and the dependent variable "enhancing information security."
However, this same study differs from a study conducted by Jamean (2020), which revealed an inverse relationship between the quality of accounting information and asymmetry of information in the Damascus Securities Exchange market.

14. Results and Recommendations

14.1 The results were as follows:

1. There was a statistically significant effect of the information technology governance dimension of planning and organizing on reducing accounting information asymmetry.
2. There was a statistically significant effect of the information technology governance dimension of acquisition and implementation on reducing accounting information asymmetry.
3. There was a statistically significant effect of the information technology governance dimension of support and connectivity on reducing accounting information asymmetry.
4. There was a statistically significant effect of the information technology governance dimension of monitoring and evaluation on reducing accounting information asymmetry.

14.2 Recommendations and Future Researches

- **Recommendation:**

1. It is essential to implement the dimensions of information technology governance according to the COBIT framework as a technological control that helps reduce accounting information asymmetry.
2. It is necessary for the revenue complex to consider COBIT framework for information technology governance because it contributes to supporting the entire institutional governance system.
3. Revenue complex should establish clear, easy-to-measure rules and foundations for selecting the type and quantity of information technology required in the revenue complex.
4. It is essential to provide the revenue complex employees with practical training courses on the COBIT framework to improve their efficiency and knowledge of the framework.

15. Future Researches

This paper suggested future research in the same field as the following:

1. Evaluating the level of information technology governance in Palestinian joint stock companies using the COBIT scale

2. A proposed framework for managing banking risks in light of information technology governance in Islamic banks listed on the Palestine Stock Exchange.

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حوكمة تكنولوجيا المعلومات وفقاً لإطار عمل COBIT وتأثيرها في تخفيض عدم تماثل المعلومات المحاسبية – دراسة ميدانية

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Received :01/08/2023. *Revised*:17/10/2023. *Accepted:* 03/11/2024. *Published:31/12/2025.*

DIO: 10.35517/AAUP-2025.V11.2.11

الملخص

هدفت هذه الدراسة إلى تحديد تأثير أبعاد حوكمة تكنولوجيا المعلومات في تقليل عدم تماثل المعلومات المحاسبية، باستخدام المنهج الوصفي التحليلي، المتوافق مع طبيعة الدراسة، وتكوّن مجتمع الدراسة من جميع موظفي الحسابات لدى مجمع الإيرادات في قطاع غزة، والبالغ عددهم (201) محاسب ومدقق حسابات، وكون مجتمع الدراسة محددا تحديداً كاملاً، وحجمه صغير، فقد استخدم الباحثان أسلوب الحصر الشامل، واستطاع الباحثان استرداد (178) استمارة صحيحة وصالحة للتحليل، بعد أن قاما بتوزيع أداة الدراسة (الاستبانة) على جميع أفراد المجتمع، وبالتالي فإن نسبة الاسترداد للاستبانات السليمة من مجتمع الدراسة بلغت (88.6%)، وخلصت الدراسة إلى أن أبعاد حوكمة تقنية المعلومات:(التخطيط والتنظيم، والاكتساب والتنفيذ، والدعم والتوصيل، والمتابعة والتقويم)، لها تأثير ذو دلالة إحصائية في الحد من عدم تماثل المعلومات المحاسبية، وتقترح الدراسة الحاجة إلى تنفيذ أبعاد حوكمة تكنولوجيا المعلومات وفقا لإطار COBIT بوصفه ضوابط رقابية؛ تساعد في تقليل عدم تناسق المعلومات المحاسبية.

الكلمات المفتاحية: حوكمة تكنولوجيا المعلومات، إطار كوبيت، عدم تماثل المعلومات المحاسبية.