

**Electronic Governance and Its Role in Achieving the Quality of Accounting Information during
Coronavirus Pandemic**

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Abstract:

The study aimed to Electronic Governance and Its Role in Achieving the Quality of Accounting Information during Coronavirus Pandemic, the researcher used quantitative approach will be used using a questionnaire tool. applying Application of an electronic questionnaire to a random sample of 100 employees for the branches of Al-Rajhi Bank in Saudi Authority. The results of the study revealed that bank staff agreed on the importance of the quality of accounting information, their awareness of the importance of the responsibilities of the Board of directors, the importance of disclosure and transparency, and the importance of the principle of an effective framework for basic e-governance. The results of the study also indicated a correlation

between the quality of accounting information, the responsibilities of the board of directors, disclosure and transparency, and the principle of an effective framework for basic e-governance.

Keywords: Quality of Accounting Information, Electronic Governance, Corporate Governance

Introduction

By utilizing ICT in a simple, cost-effective, and productive manner, the governance can boost the amount and quality of information and services supplied to the general people. Previous e-governance models have demonstrated that e-governance can boost economic growth. It is worth noting that the implementation of e-governance differs in poor and industrialized countries. E-government has had an overwhelmingly favorable impact on the success and growth of developing countries (Srivastava and Panigrahi 2016).

The word e-governance simply refers to the process of conventional governance being modernized using ICT applications to improve citizen services. Therefore, technology is being used in government operations to add simplicity, flexibility to governance processes, as well as transparency and disclosure. E- Governance will reflect various beneficial results in all basic domains of social system. As a result, the concept of e-governance is derived from the concepts

of justice, equality, transparency, participation, and the application of laws and regulations (Pandey, 2020).

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The use of e-governance by organizations improves their long-term competitiveness by ensuring visibility in accounting and financial reporting procedures, as well as in all of their activities. This will undoubtedly help to maintain the balance of trust between organizations and their customers. E-governance promotes the avoidance of accounting and financial troubles, which is reflected in achieving development and economic stability (Agbozo, 2019). Accordingly, the e-governance of organizations has become extremely important in all countries. As it led to emerging markets with competitive strength and transparency and integrity in the disclosure of accounting information.

Because financial and accounting transparency is merely part of the greater framework of corporate governance, good governance is a starting point for any discussion of accounting

information. As a result, there must be trustworthy systems and technologies to assure the quality of accounting information, which can then be used to produce data that is directly reflected in the financial markets (Al-Hawary, 2016).

The effective method to achieve the quality of financial reports and accounting information is the right implementation of corporate governance rules. Consequently, the degree of accounting disclosure is affected by the implementation of these rules, confirming that transparency and the phenomenon of corporate governance are two sides of the same coin that affect each other (Safkaur, 2019).

In addition, establishing governance norms has the immediate effect of restoring confidence in accounting information, as financial report information is one of the main elements that can be relied upon to estimate the scale of risks. Furthermore, financial reports influence investors' judgments by providing them with information about the companies that offer their shares on the financial market before making a decision to buy or sell (Agbozo, 2019).

The presence of a good reporting system and high-quality accounting information promotes true transparency for businesses. As well is regarded as critical to shareholders' ability to exercise their property rights responsibly. Accounting transparency and the accuracy of accounting information in financial reports is a strong instrument for determining company behavior and protecting investor rights, especially during economic crises that occurred by the

Corona pandemic. Because timely disclosure of accounting information helps to attract capital and sustain investor confidence in the capital markets (Pandey, 2020).

The World Health Organization (WHO) declared the COVID-19 outbreak as the sixth public health of emergency of international concern on January 30, 2020. It started in Wuhan, China, and has since affected more than 209 countries (Waris et al. 2020). “We are not simply fighting an epidemic; we are fighting an infodemic,” WHO Director-General Tedros Adhanom Ghebreyesus remarked at the Munich Security Conference on February 15, 2020. “We are not simply fighting an epidemic; we are fighting an infodemic,” WHO Director-General Tedros Adhanom Ghebreyesus remarked at the Munich Security Conference on February 15, 2020.

Following the declaration of COVID-19 as a public health emergency of international significance, WHO developed a new information platform dubbed the Information Network for Epidemics (EPI-WIN). The new information platform's sole purpose was to share personalized data with concerned focus groups. Finally, on March 11, 2020, the WHO proclaimed COVID-19 a worldwide pandemic (Hua and Shaw 2020). COVID-19 expanded rapidly in less than three months. Social distance (physical distancing), 14-day quarantine, self-isolation, breaking the chain, minimizing community spreading, and lockdowns have all been used to slow the transmission of the virus.

Accordingly, this study aims to clarify the concept of electronic governance and its role in achieving the quality of accounting information during the Corona pandemic.

Research Problem

The development of banking services is affected by the conditions and changes in the world, especially the fierce competition between banks and the emergence of new concepts such as accountability and corporate governance. In addition to the presence of many other development incentives, such as opportunities and threats associated with huge developments in the field of information and communication technology, as well as high customer expectations, the quality of accounting information and services provided to customers is the standard for comparison with banks (Sujud & Hachem, 2019).

In the current economic environment, the Covid-2019 epidemic has caused a great deal of uncertainty and has significantly lowered most companies' performance. In fact, in circumstances of insufficient assessment of the entity in question, a crucial feature may be that inaccurate estimations of corporate performance have been generated. There may be events that occur after the financial statements' closing date that invalidate the assumption of going concerned, such as a decrease in total net income. It may also be obtained from the company's financial performance after the conclusion of the fiscal year - variables necessary for determining whether the assumption of going concerned is still acceptable (Tibiletti et al., 2021).

COVID-19 has had an impact on people's lives, family environments, and the rate of economic and social development, all of which have result in incalculable losses in sustainable

development (Gao and Yu 2020). There is still no consensus on how ICT and e-governance/government may be used to bridge cross-national divides (Faid et al. 2020). The COVID-19 epidemic has put a strain on every country's social, environmental, and economic indicators, posing questions about how countries may maintain their long-term viability and progress. The nexus between e-governance and the COVID-19 epidemic has not been thoroughly examined, which is relevant in this context. Sustainability refers to meeting current needs without jeopardizing future ones, which is important to consider in emergency situations like the COVID-19 epidemic. Therefore, it is necessary to study the role of e-governance during the COVID-19 pandemic in achieving the quality of accounting information in the banking sector.

Research questions

The problem of the current research can be represented by the following main question:

- ❖ What is the role of e-governance in achieving the quality of accounting information during Coronavirus Pandemic?

From the previous main question, a number of sub-questions emerge, the most important of which are the following:

- o Is there a statistically significant correlation between disclosure, transparency, and the quality of accounting information?

- o Is there a statistically significant relationship between the responsibilities of the board of directors and the quality of accounting information?
- o Is there a statistically significant correlation between the principle of an effective basic governance framework and the quality of accounting information?

Aim and objectives

The current study seeks to investigate the role of e-governance in achieving the quality of accounting information during the coronavirus pandemic. In addition, the following objectives will be achieved:

- To study the relationship between disclosure, transparency and the quality of accounting information in the bank.
- To investigate the extent to which there is a statistically significant relationship between the responsibilities of the Board of Directors and the quality of accounting information in the bank.
- To highlight the extent to which there is a statistically significant relationship between the principle of effective basic governance framework and the quality of accounting information in the bank.

Significance

The current study derives its importance from the topic discussed, which is electronic governance and its impact on achieving the quality of accounting information during the Corona pandemic. as e-governance is one of the most effective tools for organizations to use, regardless of their industry. As well, the study's significance arises from the relevance of e-governance implementation and its impact on university performance excellence. As accounting information is an important element in achieving the positive development of economic activities, especially in the banking sector, it contributes to achieving stability and general progress of the bank. The quality of accounting information like other fields has been affected by the Corona pandemic. The importance of the study is to provide the international and Arabic library in particular with new sources and results related to electronic governance and its impact on the quality of accounting information during the Corona pandemic. The importance of this study also lies in providing a scientific addition that can be used in future studies and research. In addition to the scientific significance, which is reflected when companies benefit from the findings of this study by educating their staff on e-governance, its executive regulations, and the criteria that signify it.

Operational Definitions

This study includes a number of basic terms, most notably the following:

Corporate Governance:

Corporate governance has a number of names, including institutional governance, good governance, and prudent management, among others. Nevertheless, "Corporate Governance" is the most widely used word in academic and research circles." Governance is "The system through which the Institution's activity is directed and monitored at the highest level in order to fulfill its goals and meet the standards of responsibility, integrity, and transparency," according to the definition." The World Bank (1992) defines "good governance" as "efficient and optimal economic management that strives to address numerous private critiques leveled at states and institutions."

Corporate laws, capital markets and bank laws, competition and antitrust laws, consumer protection laws, tax laws, and labor and environmental protection laws are only a few of the laws, rules, and procedures that control the governance structure. As a result of the diversity of publications and differences of opinion among writers and academics, there exist numerous definitions of corporate governance. The definitions below are connected to the concept of corporate governance (Alsalim, Amin, & Youssef, 2018).

Electronic Governance:

It is the integration of information and communication technology (ICT) into all aspects of government operations in order to increase the government's ability to meet the needs of the local community. E-governance is notable because it decreases overall costs, improves

transparency, boosts convenience, accelerates GDP growth, allows citizens to be directly involved with their country, and broadens the reach of a government (Ullah et al., 2021).

Organization for Economic Cooperation and Development (OECD) defines this term as "a complex of connections between those who run companies, the board of directors, shareholders, and other" (Grönlund, 2014).

Due to the extreme good influence on companies and individuals in terms of management and profits, this concept has evolved to prepare the human cadres specialized in the fields of accounting information. In addition to offering academic researches, and a social atmosphere that encourages brilliance and innovation. Because of the rapid growth in the use of information technology in numerous industries, it has become an important part of the activities of various businesses. Moreover, this technology of effective and accurate data benefits senior management in making rapid and suitable decisions (Agbozo, 2019).

It should also be mentioned that electronic governance involves a set of guidelines and policies for achieving sensible management. Therefore, the use of information technology in general, including electronic governance, contributes to increase the efficiency and effectiveness. Further, E-governance fosters trust among managers, employees, and consumers. Besides, it covers the topics that are represented in the complete certainty of the institution's management to accept its rules (BERNHARD, 2014).

The Quality of Accounting Information:

Managers can assist define accounting standards by challenging the qualities of relevant accounting information or the ground principles to use to assess the quality of accounting information. In addition, it helps managers in assessing accounting information resulting from the use of alternative accounting procedures when compiling financial reports. These features are frequently relevant in assessing the quality of data obtained using alternative accounting strategies and procedures (Azar, 2019).

The term "quality information" refers to data that is useful to decision-makers. Users have certain criteria for information quality in order to establish the quality of a choice, with a focus on relevance, timeliness, correctness, and completeness. If the integrated information meets the need for accuracy, completeness, consistency, timeliness, and uniqueness, it is said to be of high quality (Baltzan, 2012:217). Moreover, the four characteristics of information quality: accuracy, completeness, consistency, and currency are all related to the quality of information. The dimension of information quality utilized in this study is consistent with the views provided by Gelinas et al (2012:19), Song Lin and Xiong Huang (2011:301-302) on how to assess the accuracy, relevance, timeliness, and completeness of accounting information.

Methodology

The descriptive approach was followed in presenting the data and the analytical approach in analyzing the results of the study in order to know the effect of e-governance in achieving the quality of accounting information in light of the Corona pandemic in commercial banks. The study population are employees of Al-Rajhi Bank in the Kingdom of Saudi Arabia. The study sample was a random sample that included (100) respondents from the accounting information department employees at Al-Rajhi Bank branches.

Demographic Profile of Participants

The frequency distributions of the demographic information of the study participants are presented in this table. The demographic variables were gender, Age, Level of Education, Experience, Specialization (Major).

Table (1): Distribution of the sample according to demographic characteristics

| Variable | Category | <i>f</i> | % |
|-------------------------------|--------------------|----------|-----|
| Gender | Female | 54 | 54% |
| | male | 46 | 46% |
| Age | 25-30 years | 17 | 17% |
| | 31-35 years | 28 | 28% |
| | 36-40 years | 31 | 31% |
| | more than 40 years | 24 | 24% |
| Level of Education | Bachelor's Degree | 47 | 47% |
| | Master degree | 38 | 38% |
| | PhD | 15 | 15% |
| Experience | 0-5 years | 14 | 14% |
| | 6-10 years | 55 | 55% |
| | 11-15 years | 11 | 11% |
| | 16-20 years | 12 | 12% |
| | more than 20 years | 8 | 8% |
| Specialization (Major) | Finance | 23 | 23% |
| | Accountant | 35 | 35% |

| | | | |
|--|------------|----|-----|
| | Management | 16 | 16% |
| | Marketing | 12 | 12% |
| | Economic | 9 | 9% |
| | Others | 5 | 5% |

Table (1) shows that:

- For **gender** variable, the highest category (male) by frequency (54) percentage (54.0%), but the lowest category (female) by frequency (46) percentage (46.0%).
- For age variable, the highest category (36-40 years) by frequency (31) percentage (31.0%), but the lowest category (25-30 years) by frequency (17) percentage (17.0%).
- For level of education variable, the highest category (Bachelor's Degree) by frequency (47) percentage (47.0%), but the lowest category (PhD) by frequency (15) percentage (15.0%).
- For experience variable, the highest category (6-10 years) by frequency (55) percentage (55.0%), but the lowest category (more than 20 years) by frequency (8) percentage (8.0%).
- For specialization (Major) variable, the highest category (Accountant) by frequency (35) percentage (35.0%), but the lowest category (Others) by frequency (5) percentage (5.0%).

Study Tool

The questionnaire tool was designed to investigate the impact of e-governance on the quality of accounting information during the Corona pandemic in banks. The questionnaire consists of two parts: the first part is the demographic information of the participants; The second is the

number of dimensions related to the study questions. The five-point Likert scale format was adopted, and the response scale was defined for study items as shown in Table 1 below.

Table 1: Test resolution.

| Response | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree |
|----------|----------------|-------|---------|----------|-------------------|
| Degree | 5 | 4 | 3 | 2 | 1 |

Reliability

In order to ascertain the stability indicators of the study tool, the alpha Cronbach stability equation was applied to the study scale, and the following table shows the values of the Cronbach Alpha.

Table 2: Cronbach Alpha Stability Factors for Resolution and Resolution Dimensions as a Whole.

| Dimensions | # Paragraphs | Cronbach Alpha |
|---|--------------|----------------|
| Quality of Accounting Information | 13 | 0.872 |
| the responsibilities of the board of directors | 6 | 0.849 |
| Disclosure and transparency | 6 | 0.908 |
| the principle of an effective basic E-governance framework | 4 | 0.896 |
| Scale (E- Governance during Coronavirus Pandemic) as whole | 16 | 0.949 |

Table 2 above shows that the Cronbach alpha coefficients for the study axes are high and acceptable, reaching (0.872) for the first axis: Quality of Accounting Information, and for the

second axis: the responsibilities of the board of directors reached (0.849), For the third axis: Disclosure and transparency reached (0.908), For the fourth axis: he principle of an effective basic E-governance framework reached (0.896), Cronbach also amounted to alpha for the Scale (E- Governance during Coronavirus Pandemic) as whole (0.949), indicating that the sample members' answers to the questionnaire were very consistent, indicating their understanding of the questionnaire and the possibility of dealing with the questionnaire with a high degree of confidence, i.e. a high and acceptable degree for the purposes of applying the study questionnaire.

The result and discussion of the study:

The following question

1) View and discuss the results of the main question: What is the role of e-governance in achieving the quality of accounting information during Coronavirus Pandemic?

Descriptive statistics were carried out on the measurement scales of the study. Means, and standard deviation were used to describe the study tool. The following table describes the study tool.

- First dimension: Quality of Accounting Information

Table (3): Descriptive Analysis of quality of accounting information

| # | study tool | Mean | Standard deviation | Rank | Rate |
|---|--|------|--------------------|------|--------|
| 1 | AIS applications present valid info for bank to use through its activities. | 3.36 | 1.08 | 5 | Medium |
| 2 | All data and information results from AIS applications are precise as long as the input data are accurate. | 3.83 | 1.02 | 1 | High |
| 3 | The accuracy of input data depends on the commitment of the bank with the E-governance aspects. | 3.20 | 1.18 | 10 | Medium |
| 4 | AIS applications are required to be based on high tech devices in order to guarantee best and most suitable E-governance. | 3.23 | 1.02 | 9 | Medium |
| 5 | With dimensions of E-governance and accuracy of AIS results the bank can avoid many risks and failures on both financial and non-financial levels. | 3.14 | 1.06 | 12 | Medium |
| 6 | Using of accounting information contribute significantly in increasing planning operation effectiveness at the bank. | 3.39 | 1.12 | 3 | Medium |
| 7 | The accounting information system at the bank provides predictable financial information which assists the management in finalizing the bank future plans. | 3.35 | 1.19 | 6 | Medium |
| 8 | Reliance of the bank management on accounting information increases effectiveness of the planning operation. | 3.29 | 0.99 | 8 | Medium |
| 9 | The accounting information has a great significance by the bank management perspective in improving level of strategic plans. | 3.30 | 1.03 | 7 | Medium |

| | | | | | |
|----------------------|---|------|------|----|--------|
| 10 | The accounting information has a great significance by the bank management perspective in improving level of strategic plans. | 3.42 | 1.04 | 2 | High |
| 11 | The accounting information system at the bank provides a basis for planning of investment operation by the bank management. | 3.12 | 1.10 | 13 | Medium |
| 12 | Plans and objectives of the bank are processed on the basis of information provided by the accounting information systems. | 3.36 | 1.03 | 4 | Medium |
| 13 | The accounting information system at the bank provides effectively in direct specifications of the bank goals and multiple alternatives to fulfill the functions of planning. | 3.15 | 1.10 | 11 | Medium |
| The scale as a whole | | 3.32 | 0.68 | - | Medium |

It was noticed from table (3) that the arithmetic averages for the paragraphs of quality of accounting information, ranged between (3.12-3.83) and with a degree of (high, Medium). Paragraph 2, which states "All data and information results from AIS applications are precise as long as the input data are accurate.", ranked first in mean (3.83), with a standard deviation (1.02), and at a rate (high). Paragraph 10, which states that " The accounting information has a great significance by the bank management perspective in improving level of strategic plans." ranks second with a mean (3.42), a standard deviation (1.04), and a rate (high). In comparison, paragraph (11) states that "The accounting information system at the bank provides a basis for planning of investment operation by the bank management." with a mean (3.12), a standard deviation (1.10), and a rate (Medium). Finally, the arithmetic means the scale as a whole (quality

of accounting information) was (3.32) and standard deviation (0.68), and with a medium degree, this shows that all sample members agree on the importance of quality accounting information

- Second dimension: the responsibilities of the board of directors

Table (4): Descriptive Analysis of the responsibilities of the board of directors

| # | study tool | Mean | Standard deviation | Rank | Rate |
|---|--|------|--------------------|------|--------|
| 1 | E-Governance imposes control over accounting in two stages, pre and post | 3.29 | 1.05 | 5 | Medium |
| 2 | AIS in CG supports full sharing of information for those who are related to the bank | 3.53 | 1.04 | 2 | High |
| 3 | Through precise data, AIS can control the decisions of the board to reach the best E-governance practice | 3.54 | 1.03 | 1 | High |
| 4 | The relationship between AIS and E- governance is bounded to the level of control applied on both sides. | 3.32 | 1.08 | 3 | Medium |
| 5 | E-Governance follows the actual application of accounting standards. | 2.79 | 1.39 | 6 | Medium |
| 6 | Through E-governance, there would be a follow up for performance, productivity, and profit. | 3.30 | 1.19 | 4 | Medium |
| | The scale as a whole | 3.33 | 0.88 | - | Medium |

It was noticed from table (4) that the arithmetic averages for the responsibilities of the board of directors, ranged between (2.79-3.54) and with a degree of (high, Medium). Paragraph 3, which states "Through precise data, AIS can control the decisions of the board to reach the best E-governance practice.", ranked first in mean (3.54), with a standard deviation (1.03), and at a

rate (high). Paragraph 2, which states that " AIS in CG supports full sharing of information for those who are related to the bank." ranks second with a mean (3.53), a standard deviation (1.04), and a rate (high). In comparison, paragraph (5) states that "E-Governance follows the actual application of accounting standards." with a mean (2.79), a standard deviation (1.39), and a rate (Medium). Finally, the arithmetic means the scale as a whole (the responsibilities of the board of directors) was (3.33) and standard deviation (0.88), and with a medium degree, this shows that all members of the sample study agree on the importance of the responsibilities of the board of directors.

- Third dimension: Disclosure and transparency

Table (5): Descriptive Analysis of Disclosure and transparency

| # | study tool | Mean | Standard deviation | Rank | Rate |
|---|--|------|--------------------|------|------|
| 1 | Through E-governance, there is a prove of disclosure that appears in reports and financial listings. | 3.44 | 1.09 | 6 | High |
| 2 | E-Governance imposes the necessity for disclosure. | 3.61 | 1.08 | 1 | High |
| 3 | Depending on AIS, E-governance can result in more credible outcomes through monitoring the role external auditors. | 3.49 | 1.09 | 4 | High |
| 4 | AIS experience is one of E-governance requirements. | 3.47 | 1.20 | 5 | High |
| 5 | Gathered with AIS applications, E-governance can present valid and dependable accounting information. | 3.53 | 1.13 | 3 | High |
| 6 | E-Governance that depends on AIS outcomes can predict failure and breakouts of bank. | 3.56 | 1.10 | 2 | High |

| | | | | | |
|--|----------------------|------|------|---|------|
| | The scale as a whole | 3.52 | 0.93 | - | High |
|--|----------------------|------|------|---|------|

It was noticed from table (5) that the arithmetic averages for Disclosure and transparency, ranged between (3.44-3.61) and with a degree of (high). Paragraph 2, which states "E-Governance imposes the necessity for disclosure.", ranked first in mean (3.61), with a standard deviation (1.08), and at a rate (high). Paragraph 6, which states that " E-Governance that depends on AIS outcomes can predict failure and breakouts of bank." ranks second with a mean (3.56), a standard deviation (1.10), and a rate (high). In comparison, paragraph (1) states that "Through E-governance, there is a prove of disclosure that appears in reports and financial listings." with a mean (3.44), a standard deviation (1.09), and a rate (High). Finally, the arithmetic means the scale as a whole (Disclosure and transparency) was (3.52) and standard deviation (0.993), and with a high degree, this shows that all members of the sample study agree on the importance of disclosure and transparency

- Fourth dimension: the principle of an effective basic E-governance framework

Table (6): Descriptive Analysis of the principle of an effective basic E-governance framework

| # | study tool | Mean | Standard deviation | Rank | Rate |
|---|---|------|--------------------|------|------|
| 1 | There is a chance to evaluate the performance with the accounting information reached through governance. | 3.51 | 1.09 | 4 | High |
| 2 | E-Governance is able to uncover any gaps in performance through AIS applications. | 3.55 | 1.17 | 3 | High |
| 3 | With E-governance, decision-making can be done in accordance with AIS outcomes for the benefit of the bank. | 3.64 | 1.17 | 2 | High |

| | | | | | |
|---|---|------|------|---|------|
| 4 | Managing performance through finances guarantees a good level of performance. | 3.64 | 1.09 | 1 | High |
| | The scale as a whole | 3.59 | 0.98 | - | High |

It was noticed from table (6) that the arithmetic averages for the principle of an effective basic E-governance framework, ranged between (3.51-3.64) and with a degree of (high). Paragraph 4, which states "Managing performance through finances guarantees a good level of performance.", ranked first in mean (3.64), with a standard deviation (1.09), and at a rate (high). Paragraph 3, which states that " With E-governance, decision-making can be done in accordance with AIS outcomes for the benefit of the bank." ranks second with a mean (3.64), a standard deviation (1.17), and a rate (high). In comparison, paragraph (1) states that "There is a chance to evaluate the performance with the accounting information reached through governance." with a mean (3.51), a standard deviation (1.09), and a rate (high). Finally, the arithmetic means the scale as a whole (the principle of an effective basic E-governance framework) was (3.59) and standard deviation (0.98), and with a high degree, this shows that all members of the sample study agree on the importance of the principle of an effective basic E-governance framework.

From the previous main question, a number of sub-questions emerge, the most important of which are the following:

1- View and discuss the results of the first sub-questions: Is there a statistically significant correlation between disclosure and transparency, and the quality of accounting information?

To answer this question, the correlation factors between disclosure, transparency and quality of accounting information have been extracted, and the table below shows:

Table 7: Correlation coefficient between disclosure, transparency and quality of accounting information

| Independent variable | Dependent variable | Disclosure, transparency |
|----------------------|-----------------------------------|--------------------------|
| | Quality of Accounting Information | |
| | Statistical significance | 0.000 |

Table 7 shows a correlation between disclosure, transparency, quality of accounting information, with the correlation factor (0.658) being a high value and statistical function.

2- View and discuss the results of the first sub-questions: Is there a statistically significant relationship between the responsibilities of the board of directors and the quality of accounting information?

To answer this question, the correlation factors the responsibilities of the board of directors and the quality of accounting information, and the table below shows:

Table 8: Correlation coefficient between the responsibilities of the board of directors and quality of accounting information

| Independent variable | Dependent variable | the responsibilities of the board of directors |
|----------------------|-----------------------------------|--|
| | Quality of Accounting Information | |
| | Statistical significance | 0.000 |

Table 8 shows a correlation between the responsibilities of the board of directors and quality of accounting information, with the correlation factor (0.602) being a high value and statistical function.

3- View and discuss the results of the first sub-questions: Is there a statistically significant correlation between the principle of an effective basic governance framework and the quality of accounting information?

To answer this question, the correlation factors the principle of an effective basic governance framework and the quality of accounting information, and the table below shows:

Table 9: Correlation coefficient between the principle of an effective basic governance framework and quality of accounting information

| Independent variable | Dependent variable | the principle of an effective basic governance framework |
|--|--------------------------|--|
| Quality of Accounting Information | Correlation coefficient | 0.583 |
| | Statistical significance | 0.000 |

Table 9 shows a correlation between the principle of an effective basic governance framework and quality of accounting information, with the correlation factor (0.583) being a high value and statistical function.

Conclusion and recommendations

This research concludes the disclosure of e-management and its role in achieving the quality of accounting information during the Coronavirus pandemic, as the findings confirmed revealed that bank staff agreed on the importance of the quality of accounting information, their awareness of the importance of the responsibilities of the Board of directors, the importance of disclosure and transparency, and the importance of the principle of an effective framework for basic e-governance. The results of the study also indicated a correlation between the quality of accounting information, the responsibilities of the board of directors, disclosure and transparency, and the principle of an effective framework for basic e-governance. Finally, on the basis of the findings of the study, it is left to suggest only a number of practical recommendations inspired by the findings of the researcher:

- 1- The obligation to apply professional sock standards produces high-quality accounting information, which reflects positively on the decision-making process.
- 2- Organizations should create a climate conducive to the effective application of governance mechanisms for the quality of accounting practices.
- 3- Implementation of accounting information systems across sectors increases effectiveness, efficiency and quality of internal auditing.

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