



Organization Settings of Reporting Package Management: Acts Director' War Game. An Understanding of Accounting for IT Maintenance System

Online First

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RECEIVED

2026-08-08

ACCEPTED

2026-08-19

ONLINE PUBLISHED

2026-09-01

PEER REVIEW

Double Blind

Abstract

The acts director' are the most dangerous, as they influence management choices and can also influence the understanding of corporate's financial statement; therefor knowing ex ante what the accounting effect of certain operations will be, will influence earnings quality. As regards the classification of creative accounting practices, the biggest distinction consists in separating the policies conducted through real operations and those based only on accounting choices. Therefore, the correctness of the financial statements cannot always be measured in terms of correspondence between facts and values, that is, according to an interpretation of truth in an objective sense. This is actually only possible by "Rituals of Verification". What are IT controls for? What results do they produce on assurance of the financial statement? Why are they becoming widespread for the auditor? It is precisely the meaning, nature, and effects of this explosion that are the topics this research paper intends to address. The research paper refers to quali-quantitative methodology to analyze the sample of accounting frauds. The number of fraud cases included in the audit sample was determined following a careful review of literature on audit quality, comprising 530 articles published between 2016 and 2019. The sample in question comprises 63 accounting fraud events involving 55 Italian companies. Controls hide their obscurity behind a wide range of procedures and routines for Reporting Package Management that in order to function, there must appear: linear, rational, transparent activities, clear and auditable.

Accounting for IT Maintenance System

Earnings Management Practices

IT Performance Procedures

Quality of Information System

Reporting Package Management

System Process for Assurance Services

AI USE STATEMENT

No generative AI was used for analysis or results.

FUNDING

No external funding was declared for this work.

CONFLICT OF INTEREST

The authors declare no conflict of interest.

DATA AVAILABILITY

Not applicable for this article.

ETHICS

No ethics committee approval was required for this article type.

CONSENT

Not applicable for this article.

TRIAL REG.

Not applicable.

How to Cite: de Nichilo (2026). Organization Settings of Reporting Package Management: Acts Director' War Game. An Understanding of Accounting for IT Maintenance System. Global Journal of Computer Science and Technology. Ahead of Print.

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AR ExperienceWeb Page



DOI



Print ISSN 0975-4350



9 770975 435008

Online ISSN 0975-4172



9 770975 417011

Under the strict compliance and defined process of



METADATA CONTINUATION

AUTHOR CONTACT QR LEDGER

Stefano de Nichilo



ARCHIVAL RECORD

GJCST · Vol 26 · Issue 1 · 2026

Article ID GJCST-276090

Print ISSN 0975-4350 · Online ISSN 0975-4172

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Abstract

The acts director' are the most dangerous, as they influence management choices and can also influence the understanding of corporate's financial statement; therefor knowing ex ante what the accounting effect of certain operations will be, will influence earnings quality. As regards the classification of creative accounting practices, the biggest distinction consists in separating the policies conducted through real operations and those based only on accounting choices. Therefore, the correctness of the financial statements cannot always be measured in terms of correspondence between facts and values, that is, according to an interpretation of truth in an objective sense. This is actually only possible by "Rituals of Verification". What are IT controls for? What results do they produce on assurance of the financial statement? Why are they becoming widespread for the auditor? It is precisely the meaning, nature, and effects of this explosion that are the topics this research paper intends to address. The research paper refers to quali-quantitative methodology to analyze the sample of accounting frauds. The number of fraud cases included in the audit sample was determined following a careful review of literature on audit quality, comprising 530 articles published between 2016 and 2019. The sample in question comprises 63 accounting fraud events involving 55 Italian companies. Controls hide their obscurity behind a wide range of procedures and routines for Reporting Package Management that in order to function, there must appear: linear, rational, transparent activities, clear and auditable.

Keywords: *Accounting for IT Maintenance System, Earnings Management Practices, IT Performance Procedures, Quality of Information System, Reporting Package Management, System Process for Assurance Services*

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1. Introduction Studies of Obscure of Accounting

Corporate governance collapse has characterized the financial scandals of last twenty years. The scandals at Enron Corporation, Tyco International, and WorldCom, to name but a few, are the biggest note. Accounting information had been critically evaluated concerning its credibility by the corporate financial scandals globally and locally. The relevance of the research topic is related to the emergence of a number of new challenges for the financial accounting system along with unresolved accounting and auditing problems that have existed for a long time.

The paper begins with the premise that earnings quality reflects a company's current and future performance and its intrinsic value. Instead, the earnings management is the manipulation of earnings by altering real transactions and accounting choice or IFRS transition for their first adoption (Dechow and Ge, 2003). This study reviews relevant literature to reenact the significance of the qualitative assertions of accounting in making judgment on accounting estimates, policies and values. This research explains how information system operates in the audit on the reliability of accounting information and allows managers to obtain high-quality accounting information and earnings manipulation detection by reducing information risk. There are many papers on

the research suggested using information system in auditing and accounting, but it is still not clear to show to earnings manipulation detection and reduces information risk.

Standard setters, regulators, and auditors generally view earnings to be of high quality when they conform to the spirit and the rules identified in GAAP inspired to "true and fair view" and "fair value accounting". When managers manipulate earnings, they are intentionally trying to hide current performance; the result is that current earnings are not indicative of future performance or intrinsic value (Schipper and Linda, 2003). The aim of the profession in the accounting information system is to provide different user with accurate financial information to make correct decisions. Information systems captures, manipulates, and processes economic events to assists decision-makers in planning, controlling and organizing. Unfortunately, accounting information systems may fail to provide the desired results because they may be biased, not timely and manipulated with creative practices. There is a strong tendency that this practice will lead to presenting financial statements that may not be genuinely true and fair, consequently auditors' opinions are considered biblical, it is no supreme. So, this system help auditor in making better decision and increase the

Table 1. Audit Guidance for Fraud Detection and its technical issues

Fraud Audit Steps	Fraud Detection Methodology	Technical Issues
Step 1	Analyzing the fraud and the potential fraudsters with data mining methodologies.	Imperfect data not collected, so inaccurate, incomplete and irrelevant.
Step 2	Data collection and understanding of sample.	
Step 3	Data cleaning and preparation of sample.	
Step 4	Research design.	Skewed data, there are many more legitimate than fraudulent examples.
Step 5	Evaluation result in order to review the process.	Overfitting that occurs when model high accuracy arises from fitting patterns in the training set that are not statistically reliable. To handle with skewed data the training set is divided into pieces where the distribution is less skewed.

Source: Our Elaboration

Table 2. Data mining methodologies to detect accounting fraud

Data mining approaches	Methodologies
Predict and classify	Regression algorithms: neural networks, CART, regression, GLM;
	Classification algorithms (predict symbolic outcome): CART, logistic regression;
Group and find associations	Clustering/grouping algorithms;
	Association algorithms.

Source: Our Elaboration

quality of accounting information and decrease the manipulation such as earning management.

The research paper is organized as follows. First paragraph concerns institutional for Fraud Audit & Dispute for Forensic. The second paragraph discusses the literature of Reporting Package Management. The following section provides a detailed description of the research method. Then, we present and discuss the results of our analyses. Finally, the study concludes with theoretical, managerial and practical implications for the implementation of Reporting Package Management.

2. Institutional framework: Fraud Audit & dispute for Forensic

Fraud is an intentional act meant to induce another person to part with something of value, or to surrender a legal right. It is a deliberate misrepresentation or concealment of information in order to deceive or misled. But in each instance, fraud involves deception. Someone knowingly lies in order to obtain an unlawful benefit, or an unfair advantage. Instances of abuse are not fraud or illegal act, but they are harmful, and they need to be minimized.

Fraud is typically regarded as a breach of the law or a set of rituals of verification. The goals of fraud and earnings management are similar, but the purpose of each differs, with the former occurring outside of GAAP and the latter occurring within it. IASB provides guidance on achieving this overarching purpose by providing a set of rituals of verification for evaluating financial statement line. Using qualitative accounting concepts, managers may make judgments about accounting statistics guided by the highest standards of trustworthiness.

The classification framework for financial fraud is suggested in based on the financial crime framework of the U.S. Federal Bureau of Investigation (FBI), which is one of the established frameworks for financial fraud detection. A brief description of the conceptual framework with references is the six data mining application classes: classification, clustering, outlier detection, prediction, regression and visualization.

This framework considers specific characteristics of fraud detection techniques for financial accounting fraud. The data mining technique for the pattern evaluation are: regression, neural networks, Bayesian Belief Network, Naïve Bayes, Nearest

Neighbour, fuzzy logistic, decision tree, generic algorithm and expert system. The performance evaluations are: metrics and error rate.

Data mining analyses the huge volumes of transaction and billing data and seeks out patterns, trends and cluster that reveal fraud. The main steps for implementing fraud detection its technical issues are shown in Table 1.

A typical detection approach consists in outlier detection where the non-fraudulent behavior is assumed as normal and identifies outliers that fall far outside the expected range should be evaluated more closely (Table 2).

3. Literature Review

Regulators, standard setters, academics, technicals, professionals and practitioners have expressed concerns that firms use the “veil” of conservatism accounting to manage earnings (Ahmed, Billings, Morton and Stanford-Harrins, 2002). Although there have been repeated claims that conservative accounting facilitates earnings management, there is limited empirical evidence on this matter (Ahmed and Duellman, 2007).

Due to business globalization, increasing competition and the rapid growth of information technology, the issue of how to integrate the information of business environments to achieve a more efficient form of operation, lower operating costs and achieve greater competitiveness depends on the role of managers (Beheshti and Beheshti, 2010). The need to adopt Enterprise Resource Planning (ERP) systems with software and hardware equipment results from the technology information requirements of enterprises as well as the desire of managers to strengthen enterprise competitiveness (Mishkin, 1983).

In the literature (Devine, 1963), ERP applications are discussed for various countries, for various industries, and for various sizes of enterprises. Because ERP system investments are expensive and time-consuming, scholars (Fryling, 2010) have analyzed the factors affecting ERP implementation success from various perspectives.

However, from the point of view of managers, assessments of the influence and effectiveness of ERP systems seem to lack of objective methods without the Reporting Package Management.

The research question to which, with this work, you want to answer can be articulated in the following way:

Table 3. Earnings Management Practices

Earnings management practices	Explanation
Earnings Smoothing (Kinney and Trezevant, 1997)	It consists in the leveling of income, which is the practice of overestimating costs or underestimating revenues in the most prosperous years and in carrying out strategies of the opposite sign in the most difficult years (Watts, 2003a, b); the aim is to avoid sudden changes in the operating result, with the aim of to encourage stability to the financial markets, which is often associated with a reduction in corporate risk, with a consequent lowering of the cost of capital (Beneish, 2011).
Fair Value Overestimate (Sterling, 1967)	It consists in the artificial increase in earnings, deriving from the willingness of management to present better results than the real ones, to obtain private advantages (in terms of estimate or additional remuneration) or to counteract the effects of a crisis and to hide the same especially in the eyes of the lenders (Kwon, Yin and Han, 2006).
Big Bath (Guidry and Rock, 1999)	They are behaviours aimed at decreasing earnings, especially in management change occasions; the objective here is that of the new management to close the past direction by reducing its results, in order to bring out its best performances in the future years (Healy, 1985).

Source: Our Elaboration

Table 4. Empirical Methodology to Detecting Earnings Management Practices

Empirical Methodology	Explanation
Income Time Series for Forecasting (Fields, Lys and Vincent, 2001)	It is based on a long-term observation of the time series of corporate income, in order to identify measures considered as "objective". The goal could be to exceed analysts' forecasts, to increase the operating result from year to year or to report significantly smaller profits rather than small losses with significantly greater frequency (Burgstahler and Dichev, 1997).
Income Standard Deviation on Income Cash Flow (Chambers, 2010)	It is based on an analysis of the variability of income over time, considered independently or in relation to the variability of income cash flows: higher values, read in relation to other estimation measures inferred from other approaches, could reveal less smoothing of the incomes (Pajunen and Saastamoinen, 2013).
Accrual and Reversal Accounting (Kinney and Trezevant, 1997)	It is based on measuring the maneuvers carried out on estimated and conjectured income behavior, of a non-monetary type (such as depreciation, inventory, devaluations, provisions, etc.), the so-called accruals. This method consists in calculating the overall accruals as the difference between operating income and income cash flows (Givoly and Hayn, 2000).

Source: Our Elaboration

RQ₁: What is the level of earnings quality provided by the companies for the "IT Maintenance System"?
RQ₂: What factors influence the quality and performance of the Information System?

The data of importance levels are used to calculate the relative weights of measures. We use these data and the following equations to determine the performance improvement levels of System Quality (J_1), Information Quality (J_2), System Use (J_3), User Satisfaction (J_4), Individual Impact (J_5), Organisational Impact (J_6), and Composite Performance after implementing ERP systems (Gunasekaran, William, and McGaughey, 2005).

The performance improvement level of the j -th dimension for the i -th respondent's company:

$$p_j = \sum_{k=1}^{l_j} p_{jk} \times \frac{w_{jk}}{\sum_{k=1}^{l_j} w_{jk}}, \quad i = 1, 2, 3, \dots, N, \quad j = 1, 2, 3, \dots, 6$$

w_{jk} , the average importance level score of the k -th measure of the j -th dimension as perceived by N respondents, as shown:

$$w_{jk} = \frac{\sum_{i=1}^N w_{ijk}}{N}$$

where,

w_{ijk} = The importance level score (1 to 7) of the k -th measure of the j -th dimension as perceived by the i -th respondent,

p_{ijk} = The performance improvement level score (1 to 7) of the k -th measure of the j -th dimension for the i -th respondent's company,

l_j = The number of chosen measures for the j -th dimension.
The composite performance improvement level for the i -th respondent's company:

$$P_i = \sum_{j=1}^6 \left(P_j \times \frac{\sum_{k=1}^{l_j} w_{jk}}{\sum_{j=1}^6 \sum_{k=1}^{l_j} w_{jk}} \right), \quad i = 1, 2, 3, \dots, N$$

where P_{ij} , w_{jk} , and l_j are defined as above.

Since ERP systems can enhance the instant output of enterprise information, as well as integrate information and thereby upgrade the quality of decision-making, they further strengthen the decision-making capacity of enterprises. It is therefore expected that there will be a negative relationship between the performance of ERP systems and earnings management, such that the higher performance of ERP systems will entail a lower degree of earnings management.

4. Research Design

Data are the foundation of earnings management practices. Traditionally, the role of data management accounting in organizations has been limited to providing information to support decision-making. Driven by advances in IS, the modern understanding of data management role is more extensive and tends towards audit models, consultation, and interpretation. Nowadays, (IS) constitute the primary source of data management.

Below we present the research hypotheses of this paper.

H₁: Positive association between ERP performance and Internal IT Controls for low level of earnings management practices.

H_a: We find that a higher ERP performance correlates with a lower level of earnings management, whereas a lower performance of ERP correlates with a higher level of earnings management.

Table 5. Audit Methodology for Earnings Management Measurement

Definitions	Methodology
Earnings management and quality perspective (Gulf, Kit Fung and Jaggi, 2009)	Accounting perspective: Earnings ability to faithfully represent consumable income.
	Market perspective: Earnings ability to represent the current performance of a company, to be a good indicator of its future performance and to build a useful summary measure for determining its value.
	Statistic perspective: Accuracy of earnings results as a relevant measure for investment decisions.
Quantitative methodology (Francis, Hanna and Vincent, 1996)	The quality of earnings can be measured: • With direct measures expressing quality; it relates accruals to capital/cash flows to measure discretion intensity (Dechow, Hutton and Sloan, 1999). • With indirect measures identifying discretionary intensity against non-discretionary normal levels (Dechow and Sloan, 1991).
Empirical methodology (Ashford, 2011)	Accounting based (Dechow and Dichev, 2002): - Accrual models; - Non accruals models; - Frequency distributions.
	Market based (Dechow, Richardson, and Tuna, 2001): - Value relevance; - Event study; - Conservatism.
Measurement: Testing (Basu, 1997)	Accruals quality (Dechow, 1994): - As estimate errors decrease, quality of accruals improves; - As estimate errors increase, quality worsens.
	Abnormal accruals quality (Dechow, Kothari, and Watts, 1998): - Higher abnormal accruals indicate lower earnings quality.

Source: Our Elaboration

Table 6. Audit Template for sample identification

Fraud Audit Steps	Audit Evidence
Step 1	The number of fraud cases included in the audit sample was determined following a careful review of literature on audit quality—comprising 530 articles published between 2016 and 2019 and sourced from databases such as Scopus and Google Scholar. The study focuses on Italy, covering the period from the 2016 banking crises up to the events immediately preceding the outbreak of the COVID-19 pandemic.
Step 2	The sample in question comprises 63 accounting fraud events involving 55 Italian companies (67% of which are listed on the Milan Stock Exchange); the vast majority of the sample analyzed (85%) has been confirmed by Big Four auditing firms.
Step 3	The number of accounting fraud cases examined excludes instances of mere “creative accounting” and focuses on cases where the fraud had an impact on cash flow.
Step 4	The statistical methodologies identified for fraud detection are “Predict and classify” (63%) and “Group associations” (37%).
Step 5	Analysis of the audit sample revealed that: 25% of cases stemmed from a lack of sophistication in accounting organization regarding the implementation of Segregation of Duties (SoD) techniques (10% of the sample's total revenue). 35% of cases were attributable to weak IT controls (30% of the sample's total revenue). 40% of cases resulted from the overriding of established controls (60% of the sample's total revenue).

Source: Our Elaboration

H₀: Internal IT Control knowledge is positively associated with IS quality for low level of earnings management practices.

H₂: Positive association between ERP Quality and External IT Controls for low level of earnings management practices.

H_a: A higher level of System Quality correlates with a lower level of earnings management, whereas a lower level of System Quality correlates with a higher level of earnings management.

H_b: External IT Controls knowledge is positively associated with IS quality for low level of earnings management practices.

Earnings management practices does not refer to the behaviour of management who, in absolute good faith, tries to best represent the company situation in the financial statements; in order to talk about creative accounting it is necessary that the effects of accounting discretion are assessed ex ante by the acts directors' of the financial statements and that the adoption of certain management accounting decisions derives from the achievement

of certain accounting effects that influence, in turn stakeholders' behaviour (Healy and Wahlen, 1999).

Earnings management practices are of three types (Table 3). The most used of the empirical methods are classified according to three main approaches (Tables 4 and 5).

We used the FBI framework to identify the verification sample (Table 6).

5. Results

With the risk of insider threats on the rise, organizations should deploy the policy of least privilege and Segregation of Duties (SoD) as a safeguard against malicious exposure of information from disgruntled employees. SoD consist of a process in which request, and approval are divided into two separate roles or duties. This will ensure that employees can not commit fraud and cover up their tracks. Monitoring and auditing tools should be put in place to assist in identifying and preventing privilege creep.

Table 7. Quali-Quantitative results of the detail test on the corporate governance report

IS Assertions		H ₁ ERP Performance			H ₂ ERP Quality		
		Average in %		St. Dev	Audit Work Force (extra hours)		
Qualitative Aspects H _a	System (Score from 1 to 6)	40	50	6.25	Opinion with Remarks (10%)	Resubmission of Opinion (30%)	Over-audit to accept the new engagement (60%)
	Information (Score from 1 to 5)	20					
IT Controls H _b	Use (Score from 1 to 4)	35	45	5.65	CAVR monitoring (20%)	ITGCs activities (60%)	SoD verifications (20%)
	Satisfaction (Score from 1 to 5)	50					
Impact Dimension H _{ab}	Individual (Score from 1 to 7)	35	35	4.95	IT maintenance controls (60%)	Software testing (35%)	Hardware controls (5%)
	Organizational (Score from 1 to 5)	45					

Source: Our Elaboration

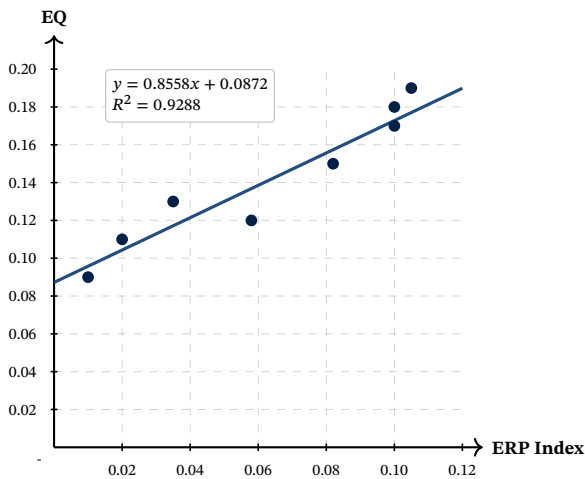
We conducted a qualitative and quantitative analysis of the companies included in the sample by examining their mandatory corporate governance reports (Table 7).

Subsequently, we analyzed the sample's descriptive statistics regarding the relationship between earnings quality and the ERP index. To highlight the study's findings, we then introduced a regression analysis focusing on eight representative units from the examined sample (Table 8 and Graph 1).

Table 8. Descriptive Statistics for total sample

Variable	Mean	Median	ST. Dev	Min	Max
Earnings Quality	0.1	0.15	4.25	0	1
ERP index	0.2	0.27	6.30	0	1

Source: Our Elaboration



Graph 1. Regression Analysis for 8 representative observations

Source: Our Elaboration

6. Conclusion

Table 9. Overall conclusion analysis of EM reduction

Audit Fee Increase	EM % Reduction
80% – 280%	65% – 85%
40% – 160%	25% – 35%
20% – 80%	5% – 8%

Source: Big Four Experience

The value of information increases as the quality of financial statements is enhanced. To the most significant degree, efforts

should be made to improve qualitative qualities (Quattrone and Hopper, 2006).

Earnings management practices concern “the organization setting of accounting setter, whether made in the process of accounting and preparation of the financial statements, or referring to the adoption of International Financial Reporting Standards” (Watts and Zimmerman, 1986). It is an instrumental use by the top management of the accounts and the financial statement that arises from the desire to highlight, in the eyes of the stakeholders, the aspects that most interest them, in order to represent externally a situation that does not correspond to a faithful representation (Gibbins, Richardson and Waterhouse, 1990).

Earnings management is the purposeful intervention in the external financial reporting process, with the intent of obtaining some private gain (Schipper, 1989, p. 92). Earnings management occurs when managers use judgment in financial reporting and in structuring transactions to alter financial reports to either mislead some stakeholders about the underlying economic performance of the company or to influence contractual outcomes that depend on reported accounting numbers (Healy and Wahlen, 1999, p. 368). This problem in the accounting information system have led to unethical reliance on other measures of investment decision guides provided by uncertain, risk and unpredictability of the financial market. Earnings management practices are in fact encouraged by the presence of several stakeholders, that “tend to affect the annual financial statement results, so as to obtain official income that allows to influence behaviour of a set of private and institutional interlocutor” (Givoly, Hayn, and Natarajan, 2007).

The organization settings of financial statements are, in fact, a necessary act of high administrative complexity, which cannot be based only on the application of mere technical rules, but which, on the contrary, presupposes of a more or less wide discretion which implies the evaluation of the consequences of this subjectivity (Ronen and Yaari, 2008). Certainly not for those estimated, for which it is instead necessary to resort to a more complex concept of auditability (Barth and Landman, 2008).

The estimation process involves the use of judgments based on the latest available reliable information. As these studies (Lafond and Watts, 2008), have shown, the growing trend of ERP systems is to integrate an increasing number of functions. Thus, the most profound features of ERP systems are the instant output of information and the integration of information they achieve (Singer and You, 2011). Enterprises are now able to electronically report the continuity of business activities, which were previously provided on a quarterly basis. The continuity of an immediate-time report results in more market transparency as well as fewer price fluctuations of stocks (Penman and Zhang, 2002).

Moreover, in the past, the information was made available only to investment analysts; whereas investors can currently access needed information on websites. This widespread availability of information could enhance the reliability of information. It also may reduce the occurrence of insider trading and enhance corporate governance. Therefore, we argue that earnings management decreases with the higher performance of ERP systems.

Based on the literature reviewed—both directly during sample selection and indirectly during the drafting of this study—we can demonstrate the relationship between the increase in audit fees and the reduction of earnings management practices (Table 9).

Understanding the successful adoption of information technology requires an understanding of the linkages among quality, satisfaction, and usage. This includes an assessment of user information satisfaction and information quality with the Reporting Package Management. As studies (Beaver and Ryan, 2005) have shown, an assessment based only on financial indicators that excludes other dimensions of performance, will not be able to effectively enhance the competitiveness of enterprises.

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