

THE ROLE OF STRATEGIC FORESIGHT IN IMPROVING THE QUALITY OF ACCOUNTING DECISIONS: AN ANALYTICAL STUDY OF THE OPINIONS OF A SAMPLE OF MANAGERS IN THE GENERAL DIRECTORATE OF EDUCATION IN MAYSAN

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Abstract

This study aimed to demonstrate the role of strategic foresight in improving the quality of accounting decisions through an analytical study of the opinions of a sample of managers in the Maysan Education Directorate. This stemmed from the importance of strategic foresight as an administrative approach that contributes to anticipating future changes and supporting administrative and financial decisions. The study adopted strategic foresight as the independent variable, with its dimensions of environmental survey, strategic selection capabilities, and integration capabilities. Meanwhile, the quality of accounting decisions was adopted as the dependent variable, with its dimensions of accuracy, timeliness, conciseness, relevance, and reliability. The study adopted a descriptive-analytical approach, using a questionnaire as the primary data collection tool from a sample of (63) directors in the Maysan Education Directorate. Pearson's correlation coefficient demonstrated a statistically significant positive correlation between strategic foresight and the quality of accounting decisions. Furthermore, simple linear regression confirmed a significant positive effect of strategic foresight on the quality of accounting decisions, explaining a substantial proportion of the variance in the dependent variable. Multiple linear regression also revealed that integration capabilities were the most influential dimension in improving the quality of accounting decisions compared to environmental surveying and strategic selection. The study concluded that enhancing strategic foresight practices, particularly developing integration capabilities, contributes to improving the quality of accounting decisions by providing future-oriented information that supports planning, control, and

the efficient use of resources. The study recommended integrating strategic foresight into planning and decision-making processes, developing accounting information systems, establishing specialized foresight units within government institutions, and employing digital technologies and data analytics to support the quality of accounting decisions.

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Introduction

The business environment has undergone rapid transformations due to technological advancements, globalization, and economic and legislative changes. This has increased uncertainty and necessitated that organizations adopt modern management approaches to support efficient planning and decision-making. Strategic foresight is one of the most prominent of these approaches, as it helps organizations analyze future variables, explore opportunities and challenges, and enhance their ability to adapt and make more effective decisions..

Given the financial and organizational challenges faced by education directorates, adopting strategic foresight practices can contribute to improving the quality of accounting decisions by supporting financial planning, risk management, and the efficient use of resources..

Based on this, the research aims to study the role of strategic foresight in improving the quality of accounting decisions by analyzing the opinions of a sample of managers in the General Directorate of Education in Maysan, to reveal the nature of the relationship between the study variables and to demonstrate the impact of strategic foresight in enhancing the efficiency of accounting decisions within government institutions.

Methodology

Firstly: Research problem

Economic, technological and administrative advances create an ever-evolving and more complex workplace for government institutions today. This requires the use of up-to-date techniques that help to improve the effectiveness of decision-making, especially accounting decisions, which are the foundation of financial planning, control and rational use of resources. Even with the increasing importance of strategic foresight as an emerging method to help institutions predict and plan for future changes, the use of traditional methods in the management of government institutions' business and decision making process still dominates, which may negatively affect the quality and efficiency of the decisions made by the institutions.

The problem is more evident in education directorates with substantial financial and human resources and difficulties in the process of preparing budgets and assigning the resources and dealing with changes in the organization and legislation. Therefore, the research problem is to attempt to highlight how far strategic foresight helps to improve the quality of accounting decisions in the General Directorate of education in Maysan, through the analysis of the opinions of the accounting directors of the selected sample.

The research problem can be expressed by the following main question:

What is the role of strategic foresight in improving the quality of accounting decisions in the General Directorate of Education in Maysan?

This leads to the following sub-questions:

1. What is the level of adoption of strategic foresight among managers in the General Directorate of Education in Maysan?
2. What is the quality level of accounting decisions in the General Directorate of Education in Maysan?

3. Is there a statistically significant correlation between strategic foresight and the quality of accounting decisions?
4. Does strategic foresight have a significant impact on improving the quality of accounting decisions?
5. Which dimensions of strategic foresight contribute most to improving the quality of accounting decisions?

secondly: Importance of the research

The importance of the research stems from the scientific and applied dimensions it addresses, which can be explained as follows:

1. It highlights strategic foresight as one of the modern management approaches that helps government institutions to confront future changes and enhance their readiness for potential challenges..
2. The importance of quality accounting decisions is highlighted in raising the efficiency of financial planning and control, rationalizing the use of public resources, and achieving transparency and accountability..
3. This contributes to enriching the Arabic literature that has addressed the relationship between strategic foresight and accounting decisions, due to the scarcity of studies that have examined this topic in the Iraqi context..
4. It provides scientific indicators for senior management in the General Directorate of Education in Maysan regarding the importance of employing strategic foresight practices in supporting the accounting decision-making process..
5. It provides findings and recommendations that can benefit decision-makers in government institutions when setting financial and administrative policies and developing decision-making mechanisms..
6. This opens the door for researchers to conduct future studies that address other variables related to strategic foresight and financial and administrative performance in the government sector.

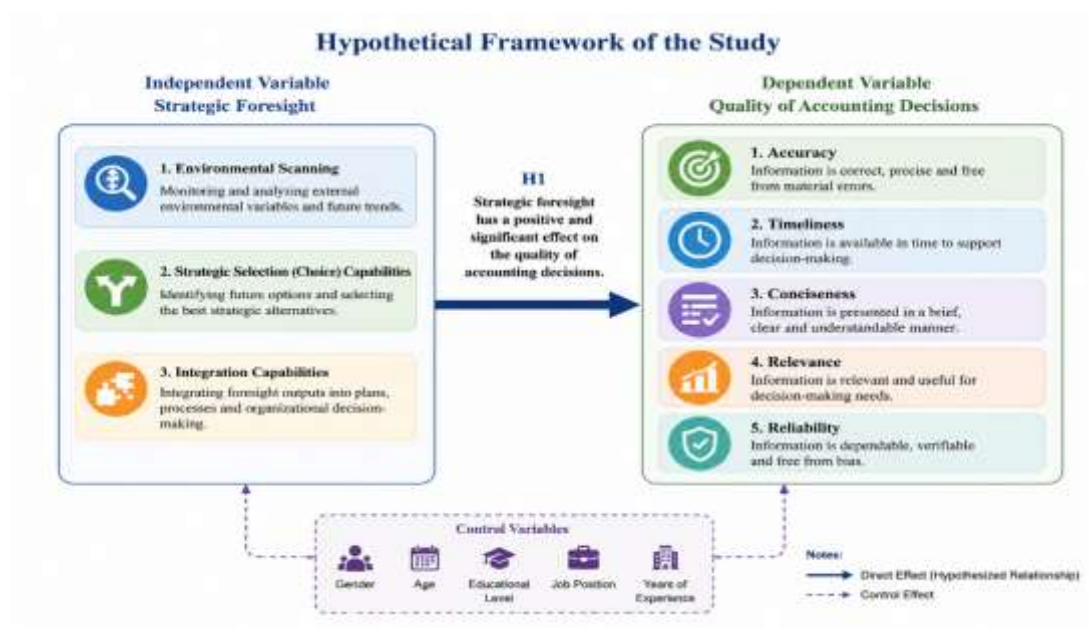
Third: Research Objectives

The research aims to achieve the following objectives:

1. Identifying the level of strategic foresight implementation in the General Directorate of Education in Maysan.
2. Measuring the quality of accounting decisions in the General Directorate of Education in Maysan.
3. A statement of the nature of the relationship between strategic foresight and the quality of accounting decisions..
4. Testing the impact of strategic foresight on improving the quality of accounting decisions.
5. Identifying the most influential dimensions of strategic foresight in improving the quality of accounting decisions.
6. Presenting a set of proposals and recommendations that contribute to enhancing strategic foresight practices, which will positively impact the quality of accounting decisions in government institutions.

Fourth, the hypothetical plan

Fig 1. hypothetical framework of the study



Fifth: Research hypotheses

The first main hypothesis

There is a statistically significant correlation between strategic foresight and the quality of accounting decisions in the Maysan Education Directorate.

The second main hypothesis

There is a statistically significant effect of strategic foresight on the quality of accounting decisions in the Maysan Education Directorate.

Section Two: Theoretical Aspect

Firstly :The concept of strategic foresight

Strategic foresight emerged as an intellectual and managerial approach that helps organizations move beyond the traditional view of the future. It is not limited to prediction, but focuses on building a future vision that supports guiding policies and strategies and exploring opportunities and threats before they appear[1]. It represents the organization's ability to understand environmental changes and translate future knowledge into options that support its strategic decisions[2].

It is viewed as a systematic process of collecting and analyzing information about emerging trends and changes and linking them to strategic management, helping the organization review its assumptions and prepare for future changes[3][4]. It also includes monitoring weak signals and building future scenarios, which enhances the organization's ability to deal with uncertainty and choose appropriate strategic alternatives[5][6][7].

Strategic foresight is linked to organizational learning and meaning-making through knowledge updating, stakeholder engagement, and integrating future-oriented knowledge into strategy and innovation, thereby contributing to improved decision-making quality in complex environments[8][9][10]. Accordingly, strategic foresight is viewed as a dynamic capability that combines early sensing, interpretation, learning, building alternatives, and strategic response, enabling the organization to move from reacting to preparing for future changes.

Second: Dimensions of Strategic Foresight

Researchers have differed in defining the dimensions of strategic foresight due to varying study objectives and organizational contexts, leading to the emergence of multiple theoretical models that address the concept from different angles. To unify the theoretical framework, this research relies on a study of Iden, Methlie, Christensen, which is one of the most prominent reference studies in this field, as it was based on a systematic review of (59) scientific studies published between (2000–2014), with the aim of identifying the main trends and theoretical frameworks of strategic foresight. Based on the results of this review, the researcher adopted the dimensions related to organizational practice of strategic foresight, as they are the most appropriate to the nature of the field study, and the most capable of explaining the role of strategic foresight in improving the quality of accounting decisions.

1. Environmental survey

Environmental surveying is the starting point for strategic foresight, aiming to collect, analyze, and interpret information about the internal and external environment to identify opportunities and threats and support future decisions. This has been demonstrated. Aguilar[11] stated that environmental surveying involves acquiring information about events and external relationships that help management determine the future course of action.

The survey is not limited to collecting information, but focuses on information of strategic value, as it sees Daft[12] argue that survey intensity is determined by the degree of environmental uncertainty, while Choo[13] asserts that its value is realized through the interpretation of information and its transformation into knowledge that supports decision-making.

Environmental surveys also contribute to the early detection of potential changes by identifying information needs, collecting, analyzing, and communicating this information to management in a timely manner[14]. It is also concerned with monitoring weak signals that may represent influential future shifts[15], with the need to overcome organizational biases when interpreting them[16].

The success of the survey is linked to the diversity of information sources[17], and its continuity and integration with planning and decision-making[18]. It also represents a fundamental stage in foresight by providing the organization with the necessary inputs for analysis and scenario building[19].

He confirms Rohrbeck, Kum argue that the effectiveness of surveys depends on sensing changes in a timely manner and linking them to strategic choices, while Rowe[20] indicate that using scenarios enhances the efficiency of future prospect surveys. Muralidharan[21] also concluded that the true value of surveys is realized when information is transformed into actual inputs that support strategic decisions.

2. Strategic selection capabilities

Strategic selection capabilities represent the stage in which an organization moves from collecting environmental information to analyzing, interpreting, and choosing between strategic alternatives. Mintzberg, Raisinghani, and Théorêt[22] argue that choice represents the pivotal stage in strategic decision-making through the evaluation of alternatives and the selection of the most suitable one according to objectives and resources, while Nutt[23] believes that the quality of the decision depends on the efficiency of the choice process and the analysis of the benefits and risks associated with each alternative.

Within the framework of strategic foresight, it is emphasized Schoemaker[24] argues that the value of foresight lies in testing alternatives in light of future scenarios, while Godet[25] explains that choice should be based on a systematic analysis of influencing factors and an evaluation of scenarios and their short- and long-term effects. Eisenhardt[26] also emphasizes the importance of speed and flexibility in choice, relying on accurate information and teamwork, and Courtney[27] sees the necessity of preparing multiple alternatives to deal with uncertainty.

3. Integration capabilities

The process of making strategic foresight outputs become strategic actions in the organization, that is, the process of introducing future information into administrative processes and systems, is called "integration capabilities. Paliokaitė, Pačėsa and Sarpong[28]

state that integration is about using future knowledge in technological processes, platforms and plans for the development of products and services and making it useful to the organization.

He agrees with See Grant[29] in stating that knowledge is the most critical strategic resource and effective processes must be established for integration and exchange of knowledge. Nonaka, Takeuchi[30] stress the need to convert individual knowledge into organizational knowledge by participation as well as continuous learning. Hines, Gold[31] suggest that to achieve successful integration, the responsibilities and efforts of various organizational units must be coordinated and suitable resources must be made available under the leadership of forward-thinking individuals; Lawrence, Lorsch[32] propose that organizational integration facilitates better coordination between various organizational units to solve complex problems.

On the other hand, it indicates Helfat[33] argue that the reconfiguration of resources and capabilities forms the basis of dynamic capabilities, while Calof, Smith[34] emphasize the importance of integrating foresight findings with competitive intelligence activities to support future decisions. Crossan, Lane, White[35] also consider organizational learning to be the primary mechanism for the transfer of future knowledge, and Andriopoulos, Gotsi[36] demonstrate that integrating foresight with innovation contributes to the development of new solutions, responding to emerging opportunities, and enhancing sustainable value.

Third: The concept of quality in accounting decisions

The quality of accounting decisions is a key topic in accounting and management thought due to its role in directing financial resources, achieving performance efficiency, and supporting planning, control, and performance evaluation. The quality of an accounting decision is linked to the extent to which it is based on accurate, relevant, and reliable information that helps in selecting the most suitable alternative according to the organization's objectives and circumstances..

He pointed Simon argues that decision quality depends on the availability of appropriate information and its rational use, while Horngren[37] believe that the value of accounting information lies in supporting planning, control, and decision-making. Drury also emphasizes that information quality reduces uncertainty and improves the selection of alternatives, while Romney, Steinbart[38] maintain that decision quality depends on the efficiency of accounting information systems in providing accurate, complete, and timely information.

He confirms Atrill and McLaney state that a good accounting decision is based on relevant, understandable and reliable information, while Kaplan, Atkinson indicate that the quality of accounting

decisions is related to management's ability to employ information in evaluating alternatives, analyzing costs and benefits, and allocating resources efficiently to achieve organizational goals.

Fourth: Dimensions of the quality of accounting decisions

The quality of accounting decisions is a key factor in improving financial and administrative performance, as it depends on the availability of high-quality accounting information that supports planning, control, performance evaluation, and decision-making. In this context, it was noted that...Ninon, Ninon[39] stated that the quality of a decision depends on five key characteristics of accounting information: accuracy, timeliness, brevity, relevance, and reliability. These are the dimensions adopted by the current research to measure the quality of accounting decisions.

1- Accuracy

Accuracy is one of the most important characteristics of the quality of accounting information, as it means that the information is free from errors and distortions and accurately represents economic reality, thus supporting sound accounting decisions. This has been explained. Ninon, Ninon state that the accuracy of information is one of the main determinants of decision quality, because any error in the data directly affects the effectiveness of the decision.

He sees Romney, Steinbart suggest that accounting information systems are useful because they generate accurate and error-free information; Hall[40] notes that the usefulness of accounting information systems is linked to the efficiency of internal controls, the accuracy of data entry, and the effectiveness of the processing systems. Bodnar, Hopwood[41] suggest that accurate information will increase confidence and help to evaluate performance and detect deviations, and Horngren say that it will help with better planning and control and less uncertainty. Laudon, Laudon[42] show that digital technologies and integrated databases provide improved accounting information to assist managerial and financial decision making.

2- The right timing

Timeliness is an essential quality of accounting information because value of information depends on its timeliness in reaching the decision-makers for effective decision making and to respond to changes quickly. In uncertain environments the importance of timeliness is increased, according to Chenhall, Morris[43] who say that timeliness is one of the dimensions of management accounting systems.

He described how Greer[44] saw the effectiveness of information as depending upon its availability and also how there is a need to strike a balance between the speed at which information is delivered and its accuracy and reliability. Pires, Alves, Fernandes[45] showed that timely provision of accounting information leads to greater satisfaction of decision makers and to the adoption of management accounting practices. In the meantime, Pierce, O'Dea[46] noted that the usefulness of the information depends on its timing in relation to the managers' needs.

The emergence of digital technology, integrated databases, cloud computing and data analytics are helping to refresh information and shorten the time it takes to get the information available to the user. In this context, Yoshikuni[47] found that the use of emerging technologies in accounting information systems aids decision making on the basis of current information and improve the performance of decisions and strategic flexibility.

3- In brief

Conciseness is a key characteristic of the quality of accounting information. It means presenting information in a brief and clear manner while maintaining its completeness, thus facilitating understanding and informed decision-making. This has been noted by [authors/scholars]. Ninson, Ninson concluded that brevity is one of the factors affecting decision quality, because it helps decision-makers absorb information quickly and improve decision efficiency.

He sees Cheung[48] defines brevity as presenting information in an organized and easily understandable manner, while Ionu, Petee[49] emphasize the necessity of simple and concise financial reports to avoid confusing users. Cohen[50] argue that brevity is measured by the ability of information to influence decision-making and is linked to the quality of financial disclosure and the efficiency of internal controls. Afiah, Rahmatika[51] indicate that brevity enhances the efficiency of accounting communication by presenting information clearly and concisely.

As the study showed Supratiwi[52] found that brevity in financial reports while maintaining readability contributes to improving report quality and increasing user benefit from them, while excessive brevity may negatively affect understanding of information if it is at the expense of completeness.

4- Suitability

Relevance is one of the most important qualitative characteristics of accounting information, as it reflects the information's ability to influence decisions through its direct connection to the decision-maker's needs and its reduction of uncertainty. This has been explained. Ninson, Ninson state that relevance is one of the key determinants of the quality of the decision-making process, because it helps management to choose the most efficient alternatives.

Accounting literature also indicates that information is relevant when it possesses predictive or confirmatory value that contributes to supporting decision-making. In this context, he explained Azar, Zakaria, Sulaiman[53] argue that relevance is a fundamental characteristic of accounting information quality, as it provides information with real value in decision-making. Information irrelevant to the decision, regardless of its accuracy or reliability, is of no value. Relevance is also linked to the concept of materiality; accounting reports should focus on information that influences users' judgments and decisions, while avoiding secondary information that may distract from the analysis.

5- Reliability

Accounting information is reliable if it can be trusted in making financial and administrative decisions, which means it presents an honest picture of economic reality, and contains no material errors or bias. This has been emphasized. Ninson, Ninson argue that one factor that determines the quality of the decision-making process is that it increases users' confidence in accounting information, which is known as reliability.

He agrees with the views expressed by He sees Maines, Wahlen[54] who state that objective presentation of economic reality is the mechanism by which reliable information enhances the quality of judgements and decisions. According to Gelinas, Dull, Wheeler[55], the key to improving the reliability of modern accounting information systems is through the use of controls and procedures that ensure the integrity of the data. The reliability of information is another way of verifiability and transparency in disclosure, the importance of which grows when applied to government institutions because of its relationship with financial supervision and financial management in the public sector. A study carried out by Soudani in 2012 has proved that use of accounting information systems has a

positive effect on the reliability of financial information which in turn will positively influence the quality of administrative and financial decisions.

Third section: The practical aspect

Firstly :stability test

The findings obtained from the reliability coefficient test show that all the variables used in this study have a good degree of internal consistency, which is the Cronbach's alpha value, ranging from 0.761 to 0.835 for the main variable dimensions. The values of all the items are greater than the minimum for statistical acceptability (0.70), which indicates an appropriate degree of homogeneity among the items in each dimension. For the strategic foresight variable, the reliability coefficient was 0.853 and for the quality of accounting decisions, the reliability coefficient was 0.849. These values are high in terms of reliability and dependability. Based on the results of the study, it can be concluded that the study instrument is reliable and has good internal consistency which means that the study instrument can be used in the process of data analysis in statistics later, including correlation and regression testing, hypothesis testing so that the results of the study can be trusted.

Table 1. Values of Cronbach's Alpha Coefficient

variable	Number of paragraphs	Alpha Cronbach
Environmental survey	4	0.812
strategic selection	4	0.8
Integration capabilities	4	0.835
Accuracy	4	0.803
The right timing	4	0.802
In brief	4	0.781
Suitability	4	0.761
Reliability	4	0.786
Strategic foresight (as a whole)	12	0.853
Quality of accounting decisions (as a whole)	20	0.849

Secondly: Descriptive statistics

The descriptive statistics show that the overall response level of the sample was high, scoring between 3.317 and 3.631 out of 5; and relative importance between 66.35% and 72.62%. The dimension of reliability came first with a mean of 3.631, and a relative importance of 72.62%, indicating that the sample used information from the accounting system that was reliable when making their decisions. The environmental survey and the accuracy dimensions were second with a mean of 3.575 and a relative importance of 71.51%, respectively, followed by the integration abilities dimension with a mean of 3.563, and lastly, the strategic foresight variable with a mean of 3.545. The brevity dimension was the least perceived among the others with a mean of 3.317 and relative importance of 66.35%. The values of the coefficient of variation also showed a relative decrease and ranged between (11.45% - 19.07%) that means good homogeneity in the answers given by the members of the sample, and convergence of their opinions on the study variables. This makes the results more reliable and ensures their appropriateness for further statistical analysis and testing of the research hypotheses.

Result and Discussion

Table 2. Results of descriptive statistics

variable	average	standard deviation	Coefficient of variation %	Relative importance %	Order
Reliability	3.631	0.615	16.95	72.62	1
Environmental survey	3.575	0.625	17.48	71.51	2
Accuracy	3.575	0.628	17.57	71.51	2
Integration capabilities	3.563	0.679	19.07	71.27	4
Strategic Foresight	3.545	0.495	13.98	70.9	5
Suitability	3.512	0.59	16.79	70.24	6
Quality of accounting decisions	3.504	0.401	11.45	70.08	7
strategic selection	3.496	0.625	17.87	69.92	8
The right timing	3.484	0.641	18.4	69.68	9
In brief	3.317	0.608	18.32	66.35	10

Third: a test the correlation

The results of the Pearson correlation coefficient test indicate a statistically significant positive correlation between strategic foresight and the quality of accounting decisions, with the correlation coefficient reaching [value missing]. ($r = 0.699$) at a significance level ($\text{Sig.} = 0.000$), which is less than the established significance level (0.05). This reflects a relatively strong correlation, meaning that the higher the level of strategic foresight practice within the organization, the better the quality of accounting decisions. This result indicates the importance of strategic foresight in supporting the organizational environment and providing information and future insights that contribute to enhancing the efficiency and effectiveness of accounting decisions, thus supporting the existence of a significant correlation between the two main study variables.

Table 3. Correlation Coefficient Values

First variable	The second variable	Pearson correlation coefficient (r)	Sig.
Strategic Foresight	Quality of accounting decisions	0.699	0

Fourth: Simple linear regression

The results of the simple linear regression analysis showed a significant positive effect of strategic foresight on the quality of accounting decisions, with the regression coefficient value reaching [value missing]. ($B = 0.542$), and the standard regression coefficient ($\text{Beta} = 0.670$) indicates that any improvement in the level of strategic foresight corresponds to an improvement in the quality of accounting decisions. The t-value ($t = 7.048$) at a significance level ($\text{Sig.} = 0.000$), which is less than (0.05), confirms the statistical significance of the effect. The coefficient of determination ($R^2 = 0.449$) means that strategic foresight explains approximately (44.9%) of the variance in the quality of accounting decisions, while the remaining percentage is attributed to other factors not addressed by the study model. Furthermore, the F-value ($F = 49.676$) demonstrates the significance of the regression model and its validity in explaining the relationship between the two study variables.

Table 4. Results Simple linear regression

independent variable	B	Beta	t	Sig.	R	R ²	F
Strategic Foresight	0.542	0.67	7.048	0	0.67	0.449	49.676

Multiple linear regression

The results of the multiple linear regression analysis showed that the study model is statistically significant, as the multiple correlation coefficient reached ($R = 0.691$), while the coefficient of determination ($R^2 = 0.478$) indicates that the dimensions of strategic foresight collectively explain approximately 47.8% of the variance in the quality of accounting decisions, with the remaining percentage attributed to other factors outside the scope of the study. The F-value ($F = 17.996$) was statistically significant, confirming the model's validity in explaining the dependent variable. At the dimension level, integration capabilities demonstrated the greatest statistical impact on the quality of accounting decisions ($Beta = 0.454$, $Sig. = 0.003$), highlighting their importance in improving accounting decisions. Strategic selection showed a positive impact but did not reach the required statistical significance level ($Sig. = 0.060$), while environmental surveying did not show a significant impact ($Sig. = 0.382$). These results suggest that integrating foresight outputs into organizational processes is the most influential factor in enhancing the quality of accounting decisions within the studied sample.

Results of multiple linear regression analysis

Table 5

variable	B	Beta	t	Sig.
Environmental survey	0.077	0.119	0.881	0.382
strategic selection	0.174	0.27	1.914	0.06
Integration capabilities	0.268	0.454	3.09	0.003

Section Four: Conclusions and Recommendation

Conclusions and Recommendations

Reliability test results showed (Cronbach's Alpha) The study instrument has a high degree of internal consistency, as all values of the alpha coefficient exceeded the statistically acceptable minimum (0.70), which confirms its validity for measuring the study variables. The descriptive statistics showed that the sample members possessed a relatively high level of both strategic foresight and the quality of accounting decisions, reflecting their awareness of the importance of employing foresight practices in improving financial and administrative decisions. The reliability dimension ranked first among the dimensions of accounting decision quality, indicating that reliance on reliable accounting information is the most important factor for managers when making decisions. The brevity dimension came in last place compared to the other dimensions, indicating that there is room for improvement in the way accounting information is presented and delivered in a clearer and more concise manner. The results of Pearson's correlation coefficient showed a statistically significant positive correlation between strategic foresight and the quality of accounting decisions, confirming that the development of strategic foresight practices is linked to improved quality of accounting decisions. Simple linear regression showed that

the strategic foresight was a significant positive determinant of accounting decisions with the independent variable accounting for a significant amount of variance in the dependent variable. That's why it is so important to implement foresight practices in governmental bodies. The multiple linear regression results showed that integration ability is the most important dimension in accounting decisions, outranking the dimensions of enquiring the environment and strategic selection, thus indicating that the future knowledge needs to be integrated into the organizational and administrative process. These results suggest that the quality of accounting decisions is not only a function of the availability of information in the future, but also relies on an effective organizational structure to analyze the information and use it for planning, control and decision making. The results of the study verified that strategic foresight is an effective managerial tool which can play a role in improving the managerial efficiency and effectiveness of the financial and administrative performance in the Maysan Education Directorate through providing managerial accounting decisions with future information and suitable managerial alternatives. Enhancing the culture of strategic foresight within the Maysan Education Directorate by integrating it into planning and decision-making processes, and not limiting oneself to addressing problems after they occur. Establish a unit or team specializing in strategic foresight to monitor environmental changes, analyze future trends, and prepare periodic reports to support senior management. Developing accounting information systems to ensure the provision of accurate, reliable, relevant, and timely information, thereby contributing to improving the quality of accounting decisions. Giving greater attention to integration capabilities by enhancing coordination between administrative and financial departments, and linking the results of strategic foresight to operational plans, budgets, and accounting decisions. Organizing training programs for managers and employees in the administrative and accounting fields to develop strategic foresight skills, data analysis, and the use of future information in decision-making. Leveraging digital technologies, artificial intelligence, and data analytics in environmental surveys, forecasting, and accounting reporting enhances the speed and accuracy of decision-making. Improving the quality of accounting reports by focusing on the clarity and conciseness of information, while maintaining its completeness and reliability, thus making it easier for decision-makers to benefit from it. Strengthening cooperation between financial and administrative departments when preparing plans and budgets, to ensure the integration of future information with accounting decisions. Conducting future studies that address other organizational variables, such as digital transformation, digital leadership, artificial intelligence, and organizational agility, as factors that may affect the relationship between strategic foresight and the quality of accounting decisions. Expanding the scope of future studies to include education directorates in other Iraqi governorates or different government institutions, with the aim of comparing results and enhancing the possibility of generalizing them.

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