

## ABSTRACT

The main objective of this paper is to determine the role of accounting practices (Business Model and accounting uniformity) in supporting the decision-making process via the improvement of financial reporting practices that can be used to assess a company's financial position and performance. The quantitative approach was selected as the research method for this study. The sample in this study is the academic staff in Iraqi universities. The data were collected using a paper-based and Internet-based questionnaires. A total of 49 complete questionnaires were subsequently used for analyses. The research findings indicated that the adoption of a uniform accounting system in Iraq under a centralized economy had significantly increased the qualitative characteristics of accounting information, while other the findings showed a non-significantly effect of the business model on the accounting information characteristics. The conducting of such researches in the field provides novelty in the literature among both emerging and developed economies. This is because to the best knowledge of the researchers, there was no empirical study (within the literature) that combined these variables and evaluated their empirical significance