**((The qualitative characteristics of electronic accounting information and its impact on improving the quality of information costing))**

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**Abstract:**

**The study dealt with the qualitative characteristics of the electronic accounting information and its effect on improving the quality of the information provided. The problem of the study was through the formulation of a number of questions:**

1. **Do the specific characteristics of electronic accounting information differ from the specific characteristics of manual accounting systems?**

**2. Does the quality of the electronic accounting information affect the users of the information?**

 **The research was based on a basic hypothesis (the qualitative characteristics of electronic accounting information impact on improving the quality of information provided). The study aimed at: (1 ) Statement of the theoretical framework of the electronic accounting information system. (2) Statement of the qualitative characteristics of the electronic accounting information. (3 ) The impact of the characteristics of electronic information on the quality of information and therefore on users of information. In order to test the hypothesis of the study, the researcher prepared a list of questionnaire distributed to a group of companies listed in the Iraqi Stock Exchange. The data were analyzed using the statistical program (SPSS.V.21). The researcher adopted the deductive approach to determine the study axes, Hypothesis, after the hypothesis test results were reached: (1 ) The availability of the appropriateness of information Electronic accounting leads to information of high quality can be relied upon to find appropriate decisions. (2) The predictive value of electronic information helps predict the future of economic unity.(3 ) The absence of electronic information from errors affect the quality of information presented. The researcher recommended the following recommendations: (1 ) The importance of attention to the quality of electronic accounting information through the creation of tools that provide information to provide information decisions of users. (2 ) the need to adopt economic units to information (automated) of high quality.**

**The first hub ()Research Methodology((**

**Introduction:**

**As a result of the changes in the business environment and the great development of accounting thought, many accounting processes have been reviewed. This has been linked to the spread and development of computers, which has created complex financial information, forcing accountants to adapt and increase their knowledge in "IT systems" for the purpose of integration with a constantly changing business environment**

**Research problem**

**The search problem can be explained by the following questions :**

**(A ) Are the specific characteristics of electronic accounting information different from the specific characteristics of manual accounting systems? (B ) Does the quality of accounting information affect information users?**

**Research Importance**

**The importance of research stems from the question of the extent to which the qualitative characteristics of electronic accounting information affect the users of this information and consequently their impact on improving the quality of information.**

 **Research Hypothesis:**

**This research is based on the hypothesis that (for the qualitative characteristics of electronic accounting information impact in improving the quality of information provided).**

 **Research objectives:**

 **The research aims to perform the following:**

**(1 ) Statement of the theoretical settings of the electronic accounting information system,, (2 ) Statement of the qualitative characteristics of the electronic accounting information. (3)The impact of these characteristics on the quality of information and its impact with users of information.**

**The second hub (The theoretical framework of the Electronic Accounting Information System)**

**Firstly Definition of electronic accounting information system:**

**An information system is a set of resources and resources that are regularly linked to each other to find information that is processed, stored and communicated to users in an appropriate and timely manner in order to assist in the performance of their functions (Qassem, 2008: 19). One of the components of (MIS) is to collect, classify, process, transform, and communicate information to users in order to rationalize their decisions (Alissa, 2003: 2). It is a system that collects, records, stores and processes data to produce information for decision makers, The American Information Systems Association (AISA) has defined the electronic accounting information system as a system that collects, organizes, communicates and displays information for use by individuals in the areas of planning and control of activities carried out by the economic unit (Steinbart, Romney, 2006: 6) Al-Hibiti and Al-Sakka: 201 (2003). Dahman defined the electronic accounting information system as a computerized system prepared by specialists to collect, organize, communicate and present accounting information for use by decision makers in the planning and control of activities carried out by the Economic Unit (Dahman, 2012: 18) : (It is a computerized system prepared by specialists that provides accounting information in a timely manner to assist decision-making and provides accounting information that serves the functions of planning, control and decision-making (Qaoud , 2007: 52)**

**Second: The impact of electronic operation on accounting information:**

**Computer develops the accounting information systems because of its advantages are not found in the manual accounting system, where the economic units are using computers in the work of accounting for its speed and accuracy in the operation of information and way to be referenced in a short period of time, saving a lot of time and effort to retrieve data and information (Hussein, 1997: 279). "The evolution of computer use has led to increased interest and new approaches to the design of computer-based accounting systems and the preparation of integrated accounting software for data processing, which refers to the processing of accounting data by computer. The electronic data operating system (EDP) means the use of the computer to achieve the function of accounting in measurement, registration, tabulation and delivery. This system compiles and analyzes the available data to reconstruct the knowledge units (making them specific information). To provide the Department at various levels with the information it needs to prepare reports to external parties in a timely and accurate manner (Jamus, 1991: 132). Moskov believes that the use of electronic data processing systems would have led to Moskovskin (1989: 53).**

**A -significant change in the function of the accountant through the reduction of routine work time in manual operations of events for the purpose of investing the surplus time in the analysis of information and management decisions.**

**B - Development of the function of the administrative accountant through the study of systems and the development of standards and the work of multiple recommendations that affect the various administrative decisions.**

**The role of the computer in the accounting information systems can be described as follows (Fahd, ibid., 54). (1) Providing a great deal of accounting and other data which can be used for different purposes. (2) Data is entered once and reports are automatically generated. (3)The daily journal would be a sub-product of the data operation but not the main source (4) Speed and accuracy in data operation and reporting. (5) The ability to store data and information in a limited space and range and easy reference when needed. (6) The amount of time and routine work spent by the accountant in manual registration. (7) The use of the computer leads to changes in the methods of data operation and audit and control methods**

**Third: The evolution of electronic accounting information systems:**

**The electronic accounting information system, like other systems, has undergone various stages of development. It needs constant research and development for the purpose of being effective and efficient. Hassania has developed the stages of the development of electronic accounting information systems (Hassania, 2002: 76) : (1) Feasibility Study: A brief report is prepared for the Department on alternatives available for development. (2) Analysis of the Requirements: The objectives of the system, its functions, resources, organizational structure and outputs are addressed. The problem of developing the system is divided into smaller elements linked to each other. The objective at this stage is to define the objectives of the system and its requirements and how to achieve them. (3) The design of information systems: Inputs, outputs and processes are taken as the basis for building a scientific conception of the system in a manner that is applicable and the characteristics of the effective system must be taken into consideration (such as flexibility, reliability, acceptance of the end user). (4) Ownership of information systems: Information systems are obtained either through:**

**Fourth: Conditions for building the electronic accounting information system:**

**In order for the system to be effective in order for it to be capable(Jumah, 20: 2008):**

**(1) Linking to the organizational structure of the economic unit for the purpose of providing information to achieve management objectives. (2) It is a major source to provide senior management with information on plans and implementation results. (3 ) Balancing the accuracy and time periods of accounting reporting and the cost of the system (operating economics). (4) Timely delivery of information to management and users of the information (decision makers) and the storage and reuse of information in a rapid and orderly manner. (5 ) Integration of information produced, especially information outside the economic unit. (6) Using the internal information (quality) within the economic unit for the functions (production, marketing, finance, costs, and audit) without repeating the operation of this information. (7) Assisting and contributing to the support of specific systems of budgets and statistical methods. (8) Providing communication channels to audit information inside and outside the economic unit. (9) Rapid response to the demand for information. (10) Updating the system and keep up with the changes.**

**Fifth: Characteristics of the electronic accounting information system:**

**Qaoud, (previous source: 67-68) has demonstrated the characteristics of the electronic accounting information system as follows:**

**1- Speed: Through: • The speed of information input. • Quickly making adjustments to the input.**

**• Reporting speed. • The speed of delivery and delivery of the information to the end user.**

**2- Accuracy: Through: • The scarcity of errors and differences in outputs. • Reliability on system products. • Providing accurate information.**

**3 - Efficiency and effectiveness: through: • Reducing costs. • Relevance.• Meet the requirements of achieving the system's specific objectives. • Providing the necessary reports for different administrative levels • Reducing the procedures used in the economic unit.**

**4. Flexibility: through: • The system has the ability to provide what administrative levels need with any new reports • Easily providing data • Does not require a long training period. • Communicating information easily and easily.**

**5. Reliability: By: • The health and integrity of extracted data can be relied on for system outputs.**

**• Matching the data extracted from the system with the actual reality. • Modernity of information.**

**6. Appropriate: through: • Providing required information and exclude secondary information.**

**• The information extracted meets the needs of the economic unit.**

**7. Inclusion: through: • It is an integrated domain. • Providing various periodic reports covering all aspects of the work.**

**8. Structure simplicity:**

**If the simplicity of the system increases, its benefits and revenues will increase, so that accountants' ability to understand, assimilate, deal with it and benefit from it will be more difficult for the accountants of economic unity to assimilate and structure whenever they become entangled and complicated, thus limiting their use (Abdel Basit, 7: 2015).**

**Sixth: Components of the Electronic Accounting Information System:**

**The system components consist of the following elements: (pigment, 25: 2005) :**

**1 - Human components They consist of: A - Accountants: They are responsible for all business accounting (registration, tabbing, summarizing, displaying data, helping in programming, ensuring accuracy). B- Information system analysts and designers: They are responsible for the operations (analysis, design of the accounting information system or any subsystems and supervision of information security). C- Financial Analysts: They analyze the financial statements produced through the accounting information system . D - Specialists of engineers in programming and development of automated systems, and maintenance of devices, and communication networks and information security.**

**2 - Material elements (components) include: (Dahrawi, 416: 2009) :A - Computers: B - Operational programs (Applied): C - Database: D - language specific database:**

**3-Evidence documents 4. Procedures:5. Networks:**

**Seventh: The risks of electronic accounting information systems:**

**There is a set of notification that could potentially threaten the security of the electronic accounting information system agencies (Sandy, 2011: 110-109). 1- Unauthorized access to the accounting database. 2- Incompatibility of accounting database protection procedures. 3 - Discovery of the secret mechanism to protect or disrupt the system. 4 - Breakdown in accounting software for accidental or deliberate reasons 5 - Presence of devices or terminals in places other than secure 6- Intentional penetration. 7 - Human errors in the design of information systems or programming processes, data collection or processes of entry or determination of powers.**

**The third hub ((Specific characteristics of electronic accounting information))**

**The useful information is the most useful information in the field of rationalization of decisions. It is known that the quality of information is the characteristics of useful accounting information. These characteristics are useful for information users by assessing the quality of information resulting from the application of different methods and methods of accounting (Shirazi, 194: 2010). The quality of accounting information is the credibility of accounting information and its benefit to users, and to achieve this must be free from distortion and shading and prepare in the light of a set of standards to achieve the purpose of their use (Khalil, 2003: 25). In this way, qualitative characteristics are provided, which are meant to be useful accounting information, and that these characteristics constitute basic criteria to guide the judgment on the efficiency and effectiveness of such information and its quality in achieving the desired objectives in performing its role in rationalizing decisions (Captain, 292: 2004) has been processed to obtain some indicators that are used in the decision-making process. The information is not produced by processing and operating accounting data only, but requires two important conditions: (Abu Zulfa, 370: 2010)**

**1- The information produced should reduce the degree of uncertainty among the decision makers. 2 - It should increase the knowledge of decision makers, which can benefit from the knowledge added in the adoption of other decisions in the future. The quality of the accounting information is linked to a set of qualitative characteristics that form part of the core components of the ALMF. These characteristics have been highlighted by the FASB and IASB under their joint venture. In financial reports through the qualitative characteristics of accounting information that are divided into: (Kallob, 23: 2013) (Figure 1)**

**First: The basic characteristics (the main) include appropriate, sincere representation**

**Second: the secondary characteristics (enhancement), include comparability, verifiability, time, comprehensibility.**

Capital (investors, creditors) and their characteristics

**Key users of accounting information**

**Constraint**

Cost

**Standard ruler**

The benefit of the decision

**Basic characteristics**

Appropriate

True representation

**Components of basic characteristics**

Predictive value

Confirmed value

Relative importance

Completion

Free from error

Neutrality

**Secondary characteristics**

Comparability

Verifiable

Understandability

Time

**Figure (1): Specific Characteristics of Accounting Information According to the( FASB / IASB) Common Conceptual Framework .**

**First: The main characteristics of the information include:**

**1. Relevance :The adequacy of the reports is one of the most important characteristics that must be provided in the information that can be provided to the users of the information (the efficiency of the reports and their success in serving their users and their ability to provide adequate and appropriate information to make the right decisions in the right manner and provide them in a timely manner) (Iskandar, 2009: 12). In order for the accounting information to be appropriate, it must influence the behavior of decision-makers. This information helps predict the expected performance of the next period of economic unity and predicts its ability to cope with future events and changes (Essay, 2011: 114). In order to obtain appropriate information,the following :**

**A-Predictive Value: It means giving strong indicators of the future in normal circumstances and allowing its users to monitor future performance, knowing the deviations, their places and causes, and then treating them. (Kallob, 24: 2013.) The use of computers in the production of accounting information affects the risk factor that decision makers may be exposed to through the ability of an electronic system to calculate the probability of occurrence to create a precise scientific calculation using information analysis methods and their relevance under uncertainty and cost / benefit considerations. Therefore, the computer must be used to obtain information that reduces the degree of uncertainty and helps in assessing the validity of previous expectations and evaluating the results of the decisions on which they are based on feedback (Zoelph, 2007: 230-231).**

**B - Confirmative Value: This information is called feedback. This feature helps users of information to assess past expectations that are used to make future decisions based on these expectations ( Archer, 96: 2014).**

**C. Relative importance: The use of this property to disclose information has a clear and significant impact on decision making. The neglect or omission of certain accounting information may affect the user's decisions on accounting information and make them rely on shaded information (Equation, 75: 2014). The information features are provided by the Accounting Information System( 2007: 65-70).- The scarcity of errors and inconsistencies in the reports and outputs of the system.- Providing accurate information.- Providing information and displaying it according to the user's need for information.- Providing only desired information and exclude secondary information.**

**2. True representation: True representation is the most important element or characteristic of the degree of conformity or symmetry between the measurement and description of an economic event. True representation implies a high degree of congruence between the information and the phenomena for which information is to be provided. True representation does not mean the degree of congruence (100%) but a high degree of congruence and the absence of fundamental differences between events and information. This is due to the personal judgment of the person producing the information 2006 :50). The electronic accounting information system provides the following characteristics: (Qaoud, 2007: 69).- reducing the cost of producing information.- The data produced is characterized by health, safety and reliability.- The information produced shall be identical to the actual reality.- Providing information consistent with the requirements of decision makers.- Availability of confidentiality and access to the information system.For the purpose of achieving true representation, the following characteristics should be provided in the accounting information:**

**A - Free from errors:This means that there are no errors in describing the value used to report the amount and accuracy means that the information is consistent with the reality to be expressed without error (Hussein, 2004: 27).- The scarcity of errors and inconsistencies in information.- Dependence on producing data.- Providing accurate information.- The system can detect errors and give notice.**

**B – Neutrality: The information is neutral when it is free of processing to reach certain results and means presenting truthful facts without deleting or selecting information for a specific category or decision (Al-Rashidi, 2006: 39). Electronic accounting systems can provide impartial information by: (Siam, 2004: 24-33).- Meeting the specific objectives and requirements.- Providing information for different levels of management.- Providing information that matches the requirements of decision makers.- Providing the element of speed and security in access to information.- No amendments can be made to the information on the documents.**

**C. Completion: This means that any deletion in the information can make it false or misleading and become incomplete and is intended to be sufficient information to ensure its proper representation of the underlying events and means completion of disclosure of important information that helps the user to understand accounting information without shading and completeness full disclosure of all changes in accounting principles and their effects (Harmanson, 279: 2010). The electronic accounting information system provides information classified as: - Information that matches actual reality.- Recent information.- Preparing sufficient information and cover all aspects of the work.- Providing various reports covering all aspects of work.- Meeting the needs and desires of current and future users**

**Second: The secondary characteristics of the accounting information:**

**These include: A – Comparability It is defined as the accounting property by which information users can identify aspects of similarity or variation in economic events and phenomena as long as no aspect is deleted through the use of similar accounting methods (Ismail, 296: 2012). The electronic accounting information system includes the following:- Information exchange is easy and easy.- Allowing more than one recipient to connect simultaneously.- Allowing easy transfer of data and information.- Providing accurate information.- Performing comparisons and evaluate performance easily.**

**B – Viability: Verification means that the results obtained by a particular person using certain methods of measurement and accounting disclosure may be obtained by another person who is independent of the first person when the same methods are applied. The reliable information is reliable (Swiss, 302: 2011). The electronic accounting system can provide this feature through:- Producing more than one user for simultaneous connection information (multiple users)- Easily support users.- Providing information that matches actual reality.- Providing up-to-date information.- Providing a guide to easy-to-use procedures according to the working mechanisms.- Providing information with high confidentiality and security.**

**C- Timing (Timeliness) :The availability of information to decision-makers prior to the loss of this information means that they can influence decision-making. The information obtained as soon as possible has a large and broad impact on decisions. In the absence of timely information, information will lose its usefulness and impact on decisions (Rain, 2010: 22) This characteristic is observed by the ability of electronic accounting information systems in the following characteristics: (Al-Khadari, 16: 2016).- Retrieval: Any information retrieval for the purpose of benefiting from it.- Speed: any speed in processing and retrieval of information and update.- Storage: The great ability to store the vast amounts of information for the purpose of reuse.Computer has contributed to the realization of this feature (timeliness) for the information it enjoys through the speed of super-processing and the enormous capacity to store and retrieve information and that the speed feature can be represented by the following: (Ajami, 28: 2011)- The scarcity of errors in reports and system outputs.- Information system outputs can be relied on.- Providing accurate information.**

**D – Understandability :The information system is calculated directly by the users of the information and is influenced by the skill and experience of the informants and the experience and skill of the users of the information (Mashkur, 49: 2013)- Providing specific requirements for information users.- Reporting to different administrative levels.- Providing reliable information.- The information provided is sufficient information**

**The forth Axis IV: Applied side:**

**Fersit-Search tool and measurement method**

**In order to achieve the objectives of the research and test the second hypothesis (for the qualitative characteristics of electronic accounting information has an impact on improving the quality of information provided), the questionnaire method was used as a tool to search for the necessary data. The questionnaire is the primary means of collecting data, The questions and questions that are related to each other to achieve the goal or objectives of the research that the researchers seek to achieve in light of the subject and the problem of research. The questionnaire was designed of the closed type, which contains a set of general information about individuals who And the second axis is the qualitative characteristics of the accounting information. It is based on the five-point Likert Scale, whose range of answers ranges from (5) fully agreed to (1) not fully agreed while expressing Figure (3) on the neutrality of the scale.**

**Seconed-Community and Sample Search:**

**The research community is represented by accountants and other Qassam managers who need accounting information in the Iraqi companies listed in the Iraqi Stock Exchange. Accordingly, the sample of the research was determined by various accountants, internal auditors and department managers in public, private and mixed companies, investors and financial analysts The sample of the study was determined by (100). The following is a summary of the number of questionnaires distributed, retrieved and subject to analysis .**

**Table (1) shows the sample of the research**

|  |  |  |
| --- | --- | --- |
| **Statement** | **Repetition** | **The ratio** |
| **Number of distributed forms** | **100** | **100%** |
| **Number of returned forms** | **90** | **90%** |
| **Number of missing forms** | **10** | **10%** |
| **Number of canceled forms** | **10** | **10%** |
| **Number of accepted forms of study** | **80** | **80%** |

**Source: Preparation of the researcher based on sorting the results of questionnaire forms**

**The questionnaire forms were distributed randomly to accountants, auditors, managers and investors, taking into account the determination of the diploma as a minimum for the admission of the respondents. The effect of the qualitative characteristics of electronic accounting information and its impact on improving the quality of information was expressed. A questionnaire was used to determine and measure this effect. The five-decadered scale was used by (SPSS V.21) to study and analyze the results and to use the multi-linear regression model to determine the significance of the effect. The paragraphs of the first axis represent the independent variables and the paragraphs of the second axis are the dependent variables. Therefore, the hypothesis that states:(For the qualitative characteristics of electronic accounting information impact in improving the quality of information provided)**

**The eight axes of the first axis (electronic information systems), which are 10 (x, 10, x\_9, x\_8, x\_7, x\_6, x\_5, x\_4, x\_3, x\_2, x\_1) (Y\_8, y\_5, y\_4, y\_3, y\_2, y\_1, y\_1). After measuring the effect of the first axis paragraphs on paragraph (1) of the second axis (y\_1) ). The best model of the data showed that the value of (0.967 = R ^ 2), which means (the coefficient of determining the best model), ie, the independent variables (96%) affect the dependent variable (y1), so that the remaining is a random error Of the choice of the specific answer or due to mistakes is not known as worth (4%), the availability of suitable property in the accounting information produced by the accounting information electronic system leads to high quality information because reliable leads to appropriate decisions as in the table below:**

**Table (2) shows the best regression model criteria**

|  |
| --- |
| **Model Summary** |
| **Model** | **R** | **R Squareb** | **Adjusted R Square** | **Std. Error of the Estimate** | **Change Statistics** |
| **R Square Change** | **F Change** | **df1** | **df2** | **Sig. F Change** |
| **1** | **.983a** | **.967** | **.945** | **.954** | **.967** | **43.630** | **12** | **18** | **.000** |
| **a. Predictors: X9, X, X2, X1, X8, X7, X6, X10, X4, X3, X5** |
| **b. For regression through the origin (the no-intercept model), R Square measures the proportion of the variability in the dependent variable about the origin explained by regression. This CANNOT be compared to R Square for models which include an intercept.** |

**To determine which of these variables had a positive effect on the importance of the model, we tested (t) for the importance of each parameter of the model. The third parameter (t = 3.834) with an average of 0.000), which illustrates the great importance of variable (x3), is the accounting information provided by the electronic accounting system, which is low cost and meets all administrative level requirements. This indicates the importance of appropriate cost reduction based on appropriate information in decision-making by the Department and its needs. This is reflected in the quality of accounting information provided by the Electronic Accounting Information System. After measuring the effect of independent variables from the first axis, the availability of the appropriate property leads to appropriate decisions that appear to affect an important level of less than (0.05). Therefore, the hypothesis that the effect on an important level (0.05) is acceptable as shown in the table(3) below:**

|  |
| --- |
| **Coefficientsa,b** |
| **Model** | **Unstandardized Coefficients** | **T** | **Sig.** |
| **B** | **Std. Error** |
| **1** | **X1** | **.125** | **.180** | **.693** | **.007** |
| **X2** | **.163** | **.160** | **1.022** | **.000** |
| **X3** | **1.053** | **.275** | **3.834** | **.001** |
| **X4** | **.322** | **.247** | **1.302** | **.019** |
| **X5** | **.402** | **.292** | **1.375** | **.006** |
| **X6** | **.106** | **.201** | **.526** | **.015** |
| **X7** | **.002** | **.217** | **.010** | **.002** |
| **X8** | **.053** | **.171** | **.308** | **.000** |
| **X9** | **.204** | **.132** | **1.542** | **.000** |
| **X10** | **.351** | **.226** | **1.555** | **.000** |
|  |  |  |  |  |
|  |  |  |  |  |
| **a. Dependent Variable: y1** |
| **b. Linear Regression through the Origin** |

**As for the measurement of the effect of the axes of the first axis on the paragraph (2) of the second axis (y\_2), which is the availability of the predictive value property helps to make future decisions, the value of (0.956 = R ^ 2) (95%) affect the dependent variable (y2), meaning that the remainder is considered random errors in the choice of the specific answer or is due to unknown errors (5%). This indicates the importance of predictive value in Provide accounting information that helps predict the future of economic unity as shown in the table below:Table (4) shows the best regression model criteria**

|  |
| --- |
| **Model Summary** |
| **Model** | **R** | **R Squareb** | **Adjusted R Square** | **Std. Error of the Estimate** | **Change Statistics** |
| **R Square Change** | **F Change** | **df1** | **df2** | **Sig. F Change** |
| **1** | **.978a** | **.956** | **.927** | **1.100** | **.956** | **32.786** | **12** | **18** | **.000** |
| **a. Predictors:, X9, , X2, X1, X8, X7, X6, X10, X4, X3, X5** |
| **b. For regression through the origin (the no-intercept model), R Square measures the proportion of the variability in the dependent variable about the origin explained by regression. This CANNOT be compared to R Square for models which include an intercept.** |

**To find out which of these variables had a positive effect on the significance of the model, we test (t) for the significance of each of the parameters of the model. The 12 parameter and its value (t = 1.024) showed a mean of 0.000, Which indicates the high significance of the variable (x10), which is the electronic accounting information system meets the requirements of the new administrative levels and the delivery of them simply and easily. It indicates that the electronic accounting information system is important in providing updated information periodically and helps predict the future of the economic unit. Its information is of high quality .Either to measure the effect of independent variables from the first axis on the availability of predictive value property helps to make future decisions have been found to affect the level of less than (0.05).Table(5):**

|  |
| --- |
| **Coefficientsa,b** |
| **Model** | **Unstandardized Coefficients** | **T** | **Sig.** |
| **B** | **Std. Error** |
| **1** | **X1** | **.025** | **.208** | **.120** | **.006** |
| **X2** | **.006** | **.184** | **.034** | **.103** |
| **X3** | **.199** | **.317** | **.629** | **.007** |
| **X4** | **.105** | **.285** | **.369** | **.006** |
| **X5** | **.066** | **.337** | **.195** | **.000** |
| **X6** | **.156** | **.232** | **.674** | **.000** |
| **X7** | **.136** | **.251** | **.543** | **.002** |
| **X8** | **.060** | **.198** | **.306** | **.004** |
| **X9** | **.029** | **.153** | **.192** | **.010** |
| **X10** | **.190** | **.260** | **.728** | **.002** |
|  |  |  |  |  |
|  |  |  |  |  |
| **a. Dependent Variable: y2** |
| **b. Linear Regression through the Origin** |

**As for the measurement of the effect of the paragraphs of the first axis on paragraph (3) of the second axis (y\_3) represented by (the availability of the true representation of the expression in that it expresses honestly and fairly what is presented in the financial statements.) The dragon value (0.954 = R ^ (95%) affect the dependent variable (y3), which means that the remaining random errors in the choice of the specific answer or is due to errors unknown as the value of (5% This indicates the importance of having the proper representation in the accounting information presented in the financial statements, which results in information Accounting high quality as shown in the table below:**

**Table (6) shows the best regression model criteria**

|  |
| --- |
| **Model Summary** |
| **Model** | **R** | **R Squareb** | **Adjusted R Square** | **Std. Error of the Estimate** | **Change Statistics** |
| **R Square Change** | **F Change** | **df1** | **df2** | **Sig. F Change** |
| **1** | **.977a** | **.954** | **.924** | **1.106** | **.954** | **31.415** | **12** | **18**  | **.000** |
| **a. Predictors, X9, X2, X1, X8, X7, X6, X10, X4, X3, X5** |
| **b. For regression through the origin (the no-intercept model), R Square measures the proportion of the variability in the dependent variable about the origin explained by regression. This CANNOT be compared to R Square for models which include an intercept.** |

**To find out which of these variables had a positive effect on the significance of the model, we test (t) for the significance of each of the parameters of the model. The first parameter and its value (t = 3.004) showed a mean of 0.000, Which shows the high significance (x1) of (information provided by the electronic accounting system is healthy and it reflects the actual reality of economic units), and this refers to the correlation between the validity of information provided by the electronic accounting information system and the availability of the real representation of accounting information through No bias or error and it Through the actual reality of economic unity.As for measuring the effect of independent variables from the first axis on the availability of the true representation of expression in terms of it expresses honestly and fairly what is presented in the financial statements, it was found that it affects and a level of significance less than (0.05).Table(7)**

|  |
| --- |
| **Coefficientsa,b** |
| **Model** | **Unstandardized Coefficients** | **T** | **Sig.** |
| **B** | **Std. Error** |
| **1** | **X1** | **.627** | **.209** | **3.004** | **.008** |
| **X2** | **.069** | **.185** | **.374** | **.023** |
| **X3** | **.130** | **.318** | **.409** | **.007** |
| **X4** | **.062** | **.286** | **.217** | **.001** |
| **X5** | **.512** | **.339** | **1.511** | **.000** |
| **X6** | **.050** | **.233** | **.216** | **.000** |
| **X7** | **.437** | **.252** | **1.736** | **.001** |
| **X8** | **.102** | **.199** | **.515** | **027** |
| **X9** | **.196** | **.153** | **1.278** | **.000** |
| **X10** | **.265** | **.262** | **1.013** | **.001** |
|  |  |  |  |  |
|  |  |  |  |  |
| **a. Dependent Variable: y3** |
| **b. Linear Regression through the Origin** |

**As for the measurement of the effect of the paragraphs of the first axis on the paragraph (4) of the second axis (y\_4), which is (complete accounting information without error increases the user's confidence for that information) and test the best model of the data Dragon that the value of (0.949 = R ^ 2) Means that the independent variables (94%) affect the dependent variable (y4), meaning that the remaining random errors in the choice of the specific answer or due to unknown errors as the value of (6%). Full accounting and non-flawless and free of fundamental errors increase the quality and confidence of the user as well Shown in the table(8) below:**

|  |
| --- |
| **Model Summary** |
| **Model** | **R** | **R Squareb** | **Adjusted R Square** | **Std. Error of the Estimate** | **Change Statistics** |
| **R Square Change** | **F Change** | **df1** | **df2** | **Sig. F Change** |
| **1** | **.974a** | **.949** | **.915** | **1.019** | **.949** | **28.058** | **12** | **18** | **.000** |
| **a. Predictors:, X9, , X2, X1, X8, X7, X6, X10, X4, X3, X5** |
| **b. For regression through the origin (the no-intercept model), R Square measures the proportion of the variability in the dependent variable about the origin explained by regression. This CANNOT be compared to R Square for models which include an intercept.** |

**To find out which of these variables had a positive effect on the significance of the model, we test (t) for the significance of each of the parameters of the model. The seventh parameter showed the value of t = 2.487 with a (0.000) Which demonstrates the high morale of the variable (X7) of the question (electronic accounting system provides periodic reports, different and complete and accurate covering all aspects of work). This explains why the information provided by the electronic accounting system is complete and free of errors that could affect the quality of information Displayed.As for measuring the effect of the independent variables of the first axis, the completion of the accounting information and its lack of error increases the user's confidence to that information, it was found that it affects and at a level less than (0.05).Table(9):**

|  |
| --- |
| **Coefficientsa,b** |
| **Model** | **Unstandardized Coefficients** | **T** | **Sig.** |
| **B** | **Std. Error** |
| **1** | **X1** | **.314** | **.192** | **1.632** | **.020** |
| **X2** | **.265** | **.171** | **1.551** | **.018** |
| **X3** | **.172** | **.293** | **.588** | **.004** |
| **X4** | **.270** | **.264** | **1.023** | **.000** |
| **X5** | **.129** | **.312** | **.412** | **.05** |
| **X6** | **.191** | **.215** | **.889** | **.006** |
| **X7** | **.577** | **.232** | **2.487** | **.013** |
| **X8** | **.068** | **.183** | **.374** | **.003** |
| **X9** | **.221** | **.141** | **1.566** | **000** |
| **X10** | **.292** | **.241** | **1.209** | **.000** |
|  |  |  |  |  |
|  |  |  |  |  |
| **a. Dependent Variable: y4** |
| **b. Linear Regression through the Origin** |

**As for measuring the effect of the paragraphs of the first axis on paragraph (5) of the second axis (y\_5) and the question (providing the appropriate timing in the accounting information leads to increase the benefit and ability to influence the decision-making process because delay reduces the importance and effectiveness.) The best of the data is a dragon whose value is (0.964 = R ^ 2), which means (the best determining factor). The independent variables (96%) affect the dependent variable (y5). (4%) Guet needed increases the efficiency and usefulness and thus be of quality and beneficial to the decision-maker as shown in the table(10) below:**

|  |
| --- |
| **Model Summary** |
| **Model** | **R** | **R Squareb** | **Adjusted R Square** | **Std. Error of the Estimate** | **Change Statistics** |
| **R Square Change** | **F Change** | **df1** | **df2** | **Sig. F Change** |
| **1** | **.982a** | **.964** | **.939** | **.924** | **.964** | **39.778** | **12** | **18** | **.000** |
| **a. Predictors:, X9, , X2, X1, X8, X7, X6, X10, X4, X3, X5** |
| **b. For regression through the origin (the no-intercept model), R Square measures the proportion of the variability in the dependent variable about the origin explained by regression. This CANNOT be compared to R Square for models which include an intercept.** |

**To find out which of these variables had a positive effect on the significance of the model, we test (t) for the significance of each parameter of the model. The tenth parameter (t = 4.608) showed a significant level of 0.000, Which indicates the high significance of the variable (X5), which is the question (the system helps electronic accounting information to provide information in a timely manner) that is, the electronic accounting information system provides information in a timely manner and quickly without delay and thus the information is more useful.As for the measurement of the provision of timely timing in accounting information leads to an increase in the effectiveness and ability to influence the decision-making process because delay reduces the importance and effectiveness of it was found to affect and a level less than (0.05).Table(11):**

|  |
| --- |
| **Coefficientsa,b** |
| **Model** | **Unstandardized Coefficients** | **T** | **Sig.** |
| **B** | **Std. Error** |
| **1** | **X1** | **.244** | **.174** | **1.401** | **.008** |
| **X2** | **.205** | **.155** | **1.321** | **.000** |
| **X3** | **.124** | **.266** | **.465** | **.000** |
| **X4** | **.017** | **.239** | **.072** | **.000** |
| **X5** | **.226** | **.283** | **4.608** | **.000** |
| **X6** | **.177** | **.195** | **.911** | **.032** |
| **X7** | **.050** | **.210** | **.238** | **.034** |
| **X8** | **.139** | **.166** | **.840** | **.000** |
| **X9** | **.040** | **.128** | **.312** | **.002** |
| **X10** | **1.008** | **.219** | **0.798** | **.000** |
|  |  |  |  |  |
|  |  |  |  |  |
| **a. Dependent Variable: y5** |
| **b. Linear Regression through the Origin** |

**As for the measurement of the effect of the paragraphs of the first axis on the paragraph (6) of the second axis (y\_6) and the question (providing the ability to understand affects the understanding of financial reports and helps in making decisions) and choose the best model of data Dragon that the value of (0.864 = R ^ 2) (86%) affect the dependent variable (y5), which means that the remaining random errors in the choice of the specific answer or is due to errors unknown (14%) that Provide understandable and clear accounting information that increases the quality of that information and is useful for making decisions As shown in the table(12) below:**

|  |
| --- |
| **Model Summary** |
| **Model** | **R** | **R Squareb** | **Adjusted R Square** | **Std. Error of the Estimate** | **Change Statistics** |
| **R Square Change** | **F Change** | **df1** | **df2** | **Sig. F Change** |
| **1** | **.929a** | **.864** | **.773** | **1.702** | **.864** | **9.494** | **12** | **18** | **.000** |
| **a. Predictors:, X9, X2, X1, X8, X7, X6, X10, X4, X3, X5** |
| **b. For regression through the origin (the no-intercept model), R Square measures the proportion of the variability in the dependent variable about the origin explained by regression. This CANNOT be compared to R Square for models which include an intercept.** |

**To find out which of these variables had a positive effect on the significance of the model, we test (t) the significance of each of the parameters of the model. The second parameter showed the value of t = 1.370 if it reached 0.000, which is less than (a = 0.01) Which shows the high significance of the variable (X2) of the question (the electronic accounting information system provides accurate, understandable and reliable information.)The information provided by the electronic accounting system is more clear and understanding through the presentation of financial statements in several pictures and according to the user's ability to information.As for measuring the effect of independent variables on the availability of the ability to understand, affects the understanding of financial reports and helps in making decisions, it was found to affect and at a level less than 0.05.Table(13):**

|  |
| --- |
| **Coefficientsa,b** |
| **Model** | **Unstandardized Coefficients** | **T** | **Sig.** |
| **B** | **Std. Error** |
|  | **X1** | **.021** | **.321** | **.066** | **.000** |
| **X2** | **.391** | **.285** | **1.370** | **.002** |
| **X3** | **.013** | **.490** | **.026** | **.009** |
| **X4** | **.457** | **.441** | **1.036** | **.000** |
| **X5** | **.004** | **.521** | **.008** | **.001** |
| **X6** | **.221** | **.359** | **.615** | **.002** |
| **X7** | **.042** | **.388** | **.109** | **.007** |
| **X8** | **.030** | **.306** | **.098** | **.000** |
| **X9** | **.083** | **.236** | **.353** | **.000** |
| **X10** | **.119** | **.403** | **.296** | **.000** |
|  |  |  |  |  |
|  |  |  |  |  |
| **a. Dependent Variable: y6** |
| **b. Linear Regression through the Origin** |

**As for the measurement of the effect of the first axis paragraphs on the paragraph (7) of the second axis (y\_7), which is the question (availability of the verifiable property increases the user's confidence of the accounting information provided) and the choice of the best model of the data Dragon that the value of (0.964 = R ^ 2) (Ie the independent variables are interpreted as (96%) affect the dependent variable (y7), that is, what is left is a random error in the choice of the specific answer or is due to errors unknown (4%) to the importance of The availability of the verification of the accounting information presented increases the quality and trust of the user Adoption in its decision-making, and as shown in the table(14) below:**

|  |
| --- |
| **Model Summary** |
| **Model** | **R** | **R Squareb** | **Adjusted R Square** | **Std. Error of the Estimate** | **Change Statistics** |
| **R Square Change** | **F Change** | **df1** | **df2** | **Sig. F Change** |
| **1** | **.929a** | **.964** | **.943** | **1.702** | **.964** | **9.494** | **12** | **18** | **.000** |
| **a. Predictors: X9, X2, X1, X8, X7, X6, X10, X4, X3, X5** |
| **b. For regression through the origin (the no-intercept model), R Square measures the proportion of the variability in the dependent variable about the origin explained by regression. This CANNOT be compared to R Square for models which include an intercept.** |

**To find out which of these variables had a positive effect on the significance of the model, we test (t) for the significance of each parameter of the model. The tenth parameter (t = 4.608) Which shows the high significance of the variable (X7) and the question (the electronic accounting system provides periodic reports, different and complete and accurate covering all aspects of work) that is important and influential for the model, and concludes that the periodic reports provided by the electronic accounting information system can be validated The information provided in the event of an error can be combined Jtah easily.As for measuring the effect of independent variables from the first axis on the availability of the possibility of verification increases the user's confidence of the accounting information provided, it was found to affect the level of less than (0.05).Table (15):**

|  |
| --- |
| **Coefficientsa,b** |
| **Model** | **Unstandardized Coefficients** | **T** | **Sig.** |
| **B** | **Std. Error** |
| **1** | **X1** | **.277** | **.174** | **1.401** | **.000** |
| **X2** | **.286** | **.155** | **1.321** | **.003** |
| **X3** | **.143** | **.266** | **.465** | **.008** |
| **X4** | **.0198** | **.239** | **.072** | **.003** |
| **X5** | **.254** | **.283** | **.798** | **.000** |
| **X6** | **.177** | **.195** | **.911** | **.000** |
| **X7** | **.050** | **.210** | **4.608** | **.000** |
| **X8** | **.139** | **.166** | **.840** | **.002** |
| **X9** | **.040** | **.128** | **.312** | **.014** |
| **X10** | **1.008** | **.219** | **.238** | **.000** |
|  |  |  |  |  |
|  |  |  |  |  |
| **a. Dependent Variable: y7** |
| **b. Linear Regression through the Origin** |

**As for the measurement of the effect of the first axis paragraphs on the paragraph (8) of the second axis (y\_8), which is the question (the possibility of comparability increases the predictability of the future of the economic units) and the choice of the best model of the data Dragon that the value of (0.956 = R ^ 2) (95%) affect the dependent variable (y8). The remainder is considered a random error in the choice of the specific answer or is due to unknown errors. The value is (5%) and indicates the importance of the procedure Compare the accounting data that will be displayed that will help significantly to know It will accept the economic unit as shown in the table(16) below:**

|  |
| --- |
| **Model Summary** |
| **Model**  | **R** | **R Squareb** | **Adjusted R Square** | **Std. Error of the Estimate** | **Change Statistics** |
| **R Square Change** | **F Change** | **df1** | **df2** | **Sig. F Change** |
| **1** | **.978a** | **.956** | **.927** | **1.100** | **.956** | **32.786** | **12** | **18** | **.000** |
| **a. Predictors: X9, X2, X1, X8, X7, X6, X10, X4, X3, X5** |
| **b. For regression through the origin (the no-intercept model), R Square measures the proportion of the variability in the dependent variable about the origin explained by regression. This CANNOT be compared to R Square for models which include an intercept.** |

**To find out which of these variables had a positive effect on the significance of the model, we test (t) for the significance of each of the parameters of the model. The tenth parameter showed the value of t = 2.632 if it was 0.000, Which indicates the high significance of the variable (X1) and the question (the information provided by the electronic accounting system is healthy and it reflects the reality of the economic units) indicates that there is a link between the information produced by the electronic accounting system through the validity, accuracy and comparability of the Availability of Capability For comparison, which is an important part of supporting the quality of accounting information. As for measuring the effect of independent variables from the first axis on the property of comparability increases the predictability of the future of the economic units, it was found to affect the level of less than (0.05).Table(17):**

|  |
| --- |
| **Coefficientsa,b** |
| **Model** | **Unstandardized Coefficients** | **T** | **Sig.** |
| **B** | **Std. Error** |
| **1** | **X1** | **.314** | **.192** | **2.632** | **.020** |
| **X2** | **.265** | **.171** | **1.551** | **.018** |
| **X3** | **.172** | **.293** | **.588** | **.004** |
| **X4** | **.270** | **.264** | **1.023** | **.000** |
| **X5** | **.129** | **.312** | **.412** | **.05** |
| **X6** | **.191** | **.215** | **.889** | **.006** |
| **X7** | **.577** | **.232** | **2.487** | **.013** |
| **X8** | **.068** | **.183** | **.374** | **.003** |
| **X9** | **.221** | **.141** | **1.566** | **000** |
| **X10** | **.292** | **.241** | **1.209** | **.000** |
|  |  |  |  |  |
|  |  |  |  |  |
| **a. Dependent Variable: y8** |
| **b. Linear Regression through the Origin** |

**The five Axis V (Conclusions and Recommendations)**

**CONCLUSIONS:**

**1 - The availability of the appropriateness of electronic information produced by the electronic accounting information system leads to high quality information and reliance on them leads to appropriate decisions. 2 - the importance of the availability of the appropriateness of reducing costs by relying on the appropriate information in the decision - making by the administration and meet the requirements, which is reflected on the quality of accounting information provided by the Electronic Accounting Information System .3 - The importance of predictive value in the provision of accounting information to predict the future of economic unity.4 - The electronic accounting information system is important to provide updated information periodically to help predict the future economic unity and be of high quality.5 - Importance of the availability of real representation in the accounting information presented through the financial statements, which result in accounting information of high quality.6. The correlation between the validity of the information provided by the electronic accounting information system and the availability of the true representation of this information through impartiality or error and it reflects the actual reality of economic unity.7. The information provided by the electronic accounting information system is complete or free from errors that may affect the quality of the information presented.8. The electronic accounting information system provides information at the time of need, quickly and without delay, thus making this information more useful9. Clear accounting information is more useful to the user in terms of quality. The information provided by the electronic accounting information system is more clear by displaying the financial statements in several pictures and according to the user's ability to information. 10. The periodic reports provided by the Electronic Accounting Information System enable verification of the information provided and in the case of a line that can be easily processed.11 - The importance of comparing the accounting data presented that greatly help in knowing the future of economic unity.12. There is a correlation between the information produced by the electronic accounting information system through its correctness, accuracy and comparability, and the availability of comparability, which is an important part of supporting the quality of accounting information.**

**Recommendations:**

**1 - The need to pay attention to the quality of the quality of accounting information through the creation of tools that provide high quality information that affect the users of information and therefore at decision - making levels. 2 - the need to adopt economic units on information (conference), which provides high quality information with the specific characteristics of information.3 - The necessity of economic units attention to the need for users to appropriate accounting information and timely provision and processing as soon as possible and can provide analytical tools and rapid predictive to avoid the operational risk of this information through the adoption of electronic accounting information.4 - Training users of accounting information on the use of electronic accounting information for the purpose of utilizing them to the maximum extent possible.5. Conduct further research for the purpose of measuring the quality of electronic accounting information**

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