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ACCOUNTING AND FINANCE MASTER PROGRAM

**THE IMPACTS OF THE RE – ENGINEERING ACCOUNTING
INFORMATION SYSTEMS ON THE QUALITY OF THE FINANCIAL
REPORTING**

MA THESIS

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Ethics Page Scientific

According to the thesis writing guide of Tokat Gaziosmanpaşa University Institute of Graduate Education My Master's thesis named **“THE IMPACTS OF THE RE – ENGINEERRING ACCOUNTING INFORMATION SYSTEMS ON THE QUALITY OF THE FINANCIAL REPORTING”** that I have prepared under the consultancy of **“Assistant Prof. Dr. Mustafa GÜL”** is based on scientific ethical values and rules. I hereby declare that it is an appropriate, original work, and I will accept any legal sanctions if it is determined otherwise.

...../...../2022

Muayad Abdalrahman MUSTAFA

Dedication

This research is dedicated to my loving parents and my interior family

For their overwhelming, And for their unwavering moral

And financial support....



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We grateful and thank God who gave us the gift of knowledge and reason and gave us the determination and will to complete this work.

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For your valuable advice and guidance that benefited me and was with me at every stage of the thesis and supported me with all his scientific capabilities. You remain the perfect teacher. The least I would like to say to you is a word of thanks.

We also extend our sincere thanks to the professors and employees of the College of Business Administration and everyone who helped us, even with a kind word, in accomplishing this work.

THE IMPACTS OF THE RE – ENGINEERING ACCOUNTING INFORMATION SYSTEMS ON THE QUALITY OF THE FINANCIAL REPORTING

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Abstract

The aim of this study is to investigate the impact of restructuring of accounting information systems on the quality of financial statements in Iraq as well as working on measuring and estimating the economic feasibility of using accounting information systems in Iraq. In addition to knowing the obstacles and problems of using systems accounting information in the services sector in Iraq, and to achieve objectives in this study and to complete the practical side, the descriptive-analytical method was used to obtain data related to the theoretical. Data collection technique with a questionnaire was used to collect the primary data related to the subject of the research. Questionnaire data were analyzed using the SPSS statistical program and statistical tests.

The results indicated that the re-engineering accounting information system affects the quality of financial statements. The denouement of the results was that the recorded group has a strong impact on the construction of good details as well as the human elements Which are made distinctive by observation of and effectiveness can improve information, and technology has a constructive impact in improving particulars making it unruffled. Quality, accurate and timely financial reporting data provides important contributions to decision makers to make quick and easy decisions.

Keywords: Re–Engineerring, Accounting Information Systems, Quality Financial Reporting,

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MUHASEBE BİLGİ SİSTEMİNİN YENİDEN YAPILANDIRILMASININ FİNANSAL RAPORLAMA KALİTESİ ÜZERİNE ETKİLERİ

MUSTAFA, Muayad Abdalrahman²

Özet

Bu çalışmanın amacı muhasebe bilgi sistemlerinin yeniden yapılandırılmasının Irak'taki finansal tabloların kalitesi üzerindeki etkisini araştırmaktır. Bunun yanı sıra, Irak'ta muhasebe bilgi sistemlerinin kullanılmasının ekonomik fizibilitesinin ölçülmesi ve tahmin edilmesi de amaçlanmaktadır. Çalışmada Irak'ta hizmet sektöründe muhasebesi bilgilerinin kullanımındaki sorunları belirlemek ve hedeflere ulaşmak için betimsel-analitik yöntem kullanılmıştır. Araştırmanın konusu ile ilgili birincil verileri toplamak için anket ile veri toplama tekniği kullanılmıştır. Anketler çalışmanın konusunu destekleyen bir sonucun çıkarımlarına ulaşabilmek için kurumların muhasebe birimlerine ve muhasebe ofislerinde çalışan muhasebecilere dağıtılmıştır ve kırk anket analiz edilmiştir. Anket verileri SPSS istatistik programı ve istatistiksel testler kullanılarak analiz edilmiştir.

Elde edilen bulguların analizinde muhasebe bilgi sisteminin yeniden yapılandırılmasının finansal tabloların kalitesini olumlu yönde etkilediğini göstermiştir. Sonuçlar, kaydedilen grubun iyi ayrıntıların inşasında güçlü bir etkiye sahip olduğu kadar, gözlem ve etkililik ile ayırt edilen insan unsurlarının da bilgiyi iyileştirebileceği ve teknolojinin ayrıntıları iyileştirmede yapıcı bir etkiye sahip olduğunu ve onu karmaşık hale getirmediğini ortaya koymaktadır. Kaliteli doğru ve zamanlı finansal raporlama verileri karar alıcıların hızlı ve kolay karar almalarına önemli katkılar sağlamaktadır.

Anahtar Kelimeler: Değişim Mühendisliği, Muhasebe Bilgi Sistemleri, Kaliteli Finansal Raporlama

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INTRODUCTION

The rapid development of information and communication technologies has affected businesses as well as in every field. Computer and internet have become one of the basic conditions for businesses to exist in today's global competitive environment. A transformation takes place when traditional ways of doing business are abandoned, and every business-related transaction is started to be done on computers and the internet. Undoubtedly, accounting information systems take their share from these developments. Obtaining accurate, timely and reliable financial reports in businesses will be possible with a good accounting information system to be established in businesses. Re-engineering of the systems becomes necessary to carry out the work and operations in the enterprises in a more healthy and uninterrupted manner. In this study, the effects of re-engineering accounting information systems on quality financial reporting have been tried to be investigated. It is important in terms of investigating the effects of re-engineering of accounting information systems on quality financial reporting and it is thought to contribute to the literature in this sense.

The study consists of three chapters. In the first chapter is which consists of the fundamentals about re-engineering processes and benefits of applying re-engineering processes after that the role of information technology in the re-engineering program and success factors for re-engineering operations.

The second chapter consists of functions and objectives of the accounting information system and definition and reasons for analysis of accounting information system and requirements. In this chapter also consist methods of analysis of the accounting information system after that is the importance of systems development and documentation techniques and steps for the design of the accounting information system and factors affecting the quality of accounting information number three is definition of financial statements and users of financial statements and their information needs and prepare financial statements after that outstanding between accounting generality systems and the quality of financial reports after that the role of the accounting information system in enhancing the quality of financial statements that all parts talk about the importance

highlight the impact of the reengineering accounting information system on the quality of financial information.

In the third chapter, firstly the aim of the research, its importance, the research problem, the hypotheses of the research, the research plan, research methodology and the literature review are included. When the questionnaires from the accountants working in the accounting institutions and offices were analyzed, it was shown that the re-engineering of the accounting information system affected the quality of the financial statements. The third chapter includes the fieldwork which is divided into two parts. In the first section, data about the re-engineering of the accounting information system, which is the aim of the study, has been tried to be collected by using the survey method. With these surveys, accountants were asked to evaluate the re-engineering of accounting information systems and their opinions on the evaluation of the system. In the second part of this section, the analysis of the survey application was made, and the results were tried to be discussed. It has been tried to reveal whether the re-engineering structuring of the accounting information system influences the quality of the financial statements. When the results are analyzed, it is understood that the recorded group has a strong effect on the construction of good details, as well as the human elements that become distinctive through observation and activity can improve knowledge and technology has a constructive effect on improving the details that make it up. This can make the decision-making process easier and faster for users.

1. CHAPTER 1: RE-ENGINEERING AND IT'S PROCESSES

1.1. THE FRAMEWORK OF THE RE-ENGINEERING PROCESSES

From this standpoint, we will try during this chapter to shed light on this modern approach through the following topics:

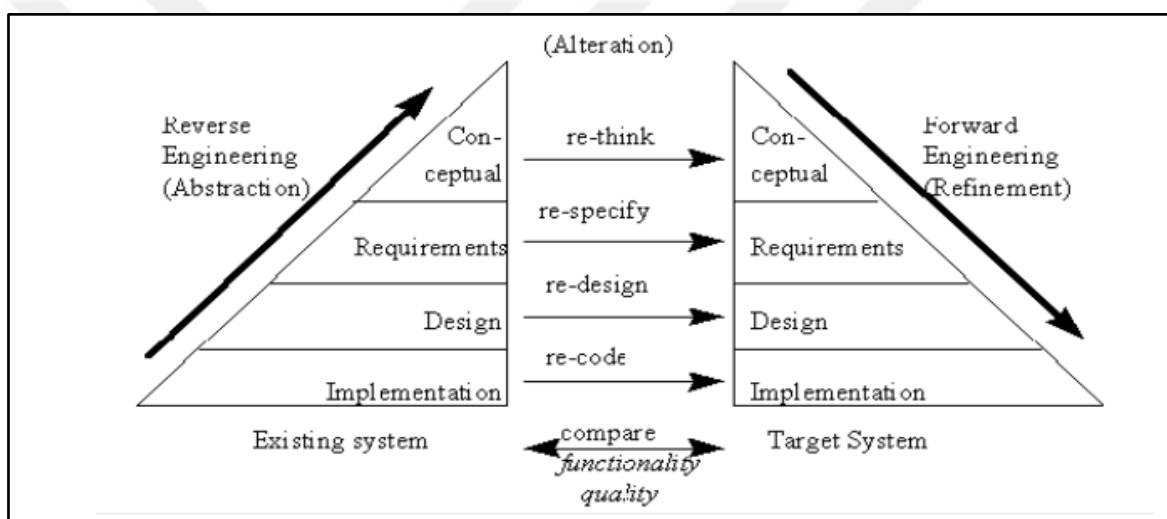
1.1.1. The Concept of Re-Engineering Operations

Terms like Business Process Re-engineering and Software Re-engineering have their origins in the publications of Hammer (Hammer, 1990) and Davenport. As it is stated in (Sole, 1994), one of the key ideas of Re-engineering is to 'focus analysis on business processes across the firm with customer satisfaction in view'. We define a business process as 'a set of logically interrelated activities within an organization the execution of which contributes to the achievement of the business objectives.' In Re-engineering the analysis of business processes is combined with advanced information systems technology (IT). In this way, IT acts as an enabler for realizing new products which satisfy the users' needs along the lines of business process analysis results. Workflow Management Systems are an example of systems that can be used as tools for implementing and executing business processes (Sole, 1994).

Which increased its culture of products and services provided around it in light of intense competition, in addition to the intensity of competition and developments in the business world, and the accompanying great changes in information and communication technology, which made the survival and continuation of organizations difficult and arduous, as the search for good and sophisticated administrative concepts to deal with. The complex inter-variables of the basic requirements and objectives of every organization looking for efficiency, effectiveness, and preservation of its place and continuity (Michael, 1990)

General Model of Software Reengineering: Re-engineering starts with the source code of the basic system exist and ends with the source code of the system will target. This process can be as simple as using the translation tool to translate source code from one language into another language (FORTRAN to C) or from one operating system to other

operating systems (UNIX to DOS). On the other hand, the task of re-engineering can be very complex, using existing source code to recreate the design, determine the requirements in existing systems and then compare them to current requirements now, remove things no longer apply, the system design using object-oriented design and the last code into a new system. Figure 1 the general pattern of re-engineering software for engineering and process for all levels of re-engineering based on the level of software development level abstractions mentioned above (Vy, 2006).



“Figure 1 The general pattern of re-engineering software

Phuc V. Nguyen, (2010) Approach of Software Re-Engineering Ho Chi Minh City, Vietnam/ P7.

The model in Figure 1 applies three principles of re-engineering: abstraction, the amendment and refinement. This abstraction level is a gradual increase in the level of abstraction of the system. The present system was created by replacing a row of information is the information that is more abstract. Abstractions make the description emphasize the characteristics of the system. The upward movement is called reverse engineering and related accessories to the process, tools and techniques. The amendment is to create one or more to convert a representation of the system without changing the level of abstraction in which additional, delete and modify information. The refinement (Refinement) is the gradual reduction in the level of abstraction of the system caused by the

continuous replacement information in existing systems with more detailed information. It is technically forward (Forward engineering) as software developers with the code (code) but with some new screening process. To change a feature of the system, the work is done at the level of abstraction at which information about characteristics that are clearly presented. To translate the code (code) is a language aiming to reverse engineering is necessary, changes made at the level of implementation.

Basic concepts about re-engineering processes Second:

The definition of operations and their components re-engineering aims to bring about radical changes in the basic operations and not the organizations themselves, that is, re-engineering the work carried out by the various departments, which created a kind of confusion between organizational units and operations, This is because the organizational units are familiar and commonplace in the field of work, and can be clearly defined in the organizational structures while the processes are not available.

Ahmed Abdel Hafeez defines operations as a series of activities, procedures, and steps that transform inputs into outputs, and this chain adds the value of the inputs by making the necessary adjustments to it to produce something new of value for the customer (Ahmad, 2003)''This is what (Fahd Al-Sultan)reinforced in his definition as a harmonious set of activities that They are designed together to transform specific journals into specific outputs, with the aim of achieving customer desires and market requirements and adding desired values and administrative results (Saleh, 1998).

These elements are needed, as shown in the as follows (Ahmad, 2003):

- **Inputs:** They are represented by materials, equipment, information, people, and funds ... that are under the organization to manufacture the product or to achieve certain results in general
- **Outputs:** It is represented in the products, words, or results presented to the customer,

- **Customer:** Is the person who uses the products and there are two types; An internal customer (workers and an external client (customers), as some researchers believe that the needs of the external customer drive the front-end operations in general, while the needs of the internal customer drive the auxiliary processes.
- **Supplier:** It is the founder of the inputs that are used in the process.

Of the terms related to the process, we mention the following (Al-Serrani, 2006):

- **The Process Owner:** He is the person in charge of the process and the decision-makers in it, and he has sufficient authority to manage it,
- **Process Boundaries:** are the limits of the process under study from beginning to end. Or from the first step to the end,
- **Cycle Time:** is the time required to complete the process from its beginning to its end, and each step in the process is measured separately,
- **Actual time:** The time required to implement other work procedures,
- **Elapsed time:** The time taken in the previous procedure: The time spent on other work procedures.

1.1.2. Fundamentals About Re-Engineering Process Software Re-Engineering

Defined re-engineering terminology for the agreed that software re-engineering is the examination and alteration of a subject system to reconstitute it in a new form and the subsequent implementation of the new form'. A general view of software re-engineering can be found in the volume edited by (Arnold, 1993)

In practice, re-engineering (Waters, 1994) is an umbrella term for the technologies of:

- Reverse engineering: the capture of design information from source code or user interfaces. More than 50% of software maintenance is spent on trying to understand how a legacy system works.

- Forward engineering: processing the resulting design information captured by re-engineering.
- Documentation: the automatic creation of documentation from source code.
- Restructuring: bringing order out of chaotic process logic.
- Retargeting: moving the system to a modern platform or environment.
- Source code translation: translating the system's languages to another language or dialect.
- Data re-engineering: the application of all the above to data files

The Approach Re-Engineering Software: There is three different methods to access the software re-engineering.

The approaches differ in quantity and rate of replacement of existing systems to the target system. Each approach has benefits and risks of its own.

- Approach BIG BANG BIG BANG

Approach to replace the entire system at a time, as shown in Figure 2, this method is often used for projects that issue to be resolved immediately. Such as moving to a system with different architectures.

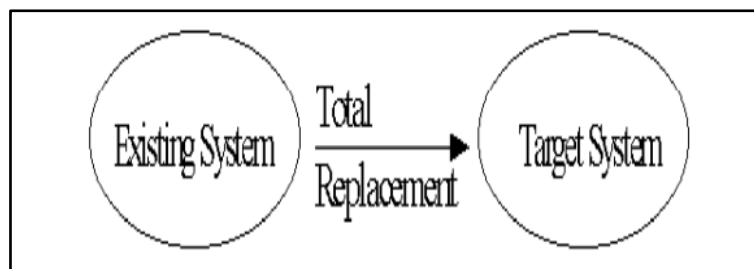


Figure 2 Access to BIG BANG

Phuc V. Nguyen, (2010) Approach Of Software Re-Engineering Ho Chi Minh City, Vietnam.

Phuc V. Nguyen (2010)

The advantages of this approach are the system put into a new environment all at the same time, there are no old and new interfaces between components must be developed. The downside is the result of the project may not always be appropriate. For most large

systems, this approach consumes too many resources or requires large amounts of time before generating the desired system. The risk of this method is the very high, one challenge is that the change of control; time between new systems and complete systems have changed and will likely be made to the old system and must be reflected in the old system. That is what is being re-engineering is likely to change.

➤ Added Method (Incremental Approach)

Approach, "added" to re-engineering is also known as "Phase-out". In this approach, as shown in Figure 3, the part of the system is re-engineering and incremental updates as a new version of the system needed to meet new goals. The project is divided into the re-engineering based on the portion of the existing system.

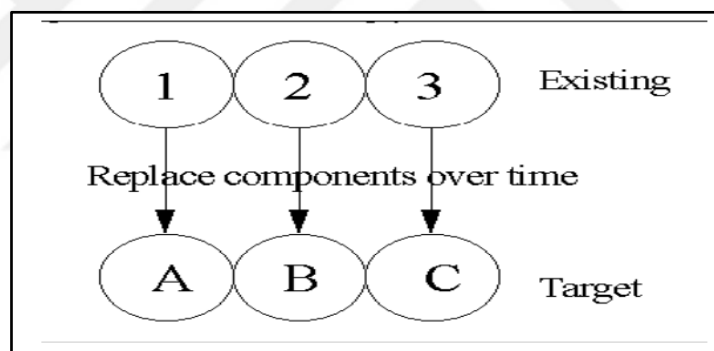


Figure 3 Approaches to increase (Incremental)

Phuc V. Nguyen, (2010) Approach Of Software Re-Engineering Ho Chi Minh City, Vietnam

The advantage of this approach is that components of the system are produced faster, and it is easy to control errors when new components are clearly defined. Since the interim version was released, the customer can see progress and quickly identify the function is lost. This method changes the old system of easy-easier than changing the system has no impact on existing components. The downside is that the system takes longer to complete with a temporary version that requires carefully controlled. The whole structure of the system cannot be changed, only the structure of the specific components is recycled. This requires careful in identifying the components in existing systems and planning

structures for the target system. This approach has lower risk compared with the BIG BANG because each component of the re-start the industry. The risk of code can be identified and tracked.

➤ The method of evolution (Evolutionary approach)

This method is similar methods rise. Part of the original system is replaced by the newly re-designed system. However, in this method, the parts are selected based on their function, not based on the existing system structure. Target system is built using the functionality of the necessary adhesion. This method allows developers to focus on reengineering to identify the object function in the current system. As shown in Figure 4, the components of the current system are divided by function and re-engineering the new component.

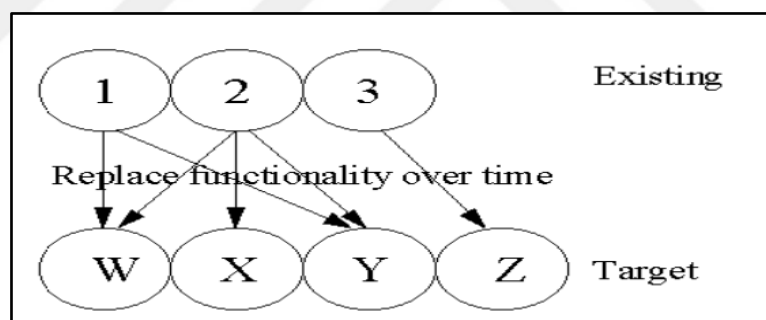


Figure 4 Approaches to increase (Evolutionary Approach Re-engineering)

Phuc V. Nguyen, (2010) Approach Of Software Re-Engineering Ho Chi Minh City, Vietnam.

The advantage is that the resulting modular design and reduces the scope for a single component. This method works well when converted to object-oriented technology. The downside is that same function must be defined in the current system and then refined as a single functional unit (Nguyen, 2011).

Characteristics of Process Re-engineering: Process Re-engineering is considered one of the most recent approaches to change that seeks to find radical solutions to the

problems that hinder the program of work, and is distinguished from other administrative methods by a set of characteristics summarized in points (Abdel-Azim, 2007):

- Starting over;
- Thinking in a new image or rethinking differently
- Radically redesigning administrative processes;
- Getting rid of the bureaucracy of work and reducing the centralization and procedures required for work?
- Optimizing the material, financial and human resources;
- Motivating workers and involving them in the decision-making process and expanding their powers to be independent in their jobs and moving towards self-censorship.
- Attention to results and focus on the needs of valued clients,

1.1.3. Benefits Of Applying Re-Engineering Processes:

The benefits of software re-engineering are presented as follows:

Incremental development (Ducasse, 2009).

Re-engineering is conducted in different phases like reverse engineering and forwarding engineering (Ducasse, 2009), when budget and required resources are available. The re-engineering work always focuses on a working legacy system, and end users are able to adapt to the re-engineered changes as it delivered in incremental way.

- Lower risks (Li, 2011)

Re-engineering is based on incremental improvement of legacy systems, rather than radical system replacement. The risks of losing critical business knowledge or information of legacy system, or producing a system that does not meet customers' real needs, are drastically decreased.

- Lower cost (Gill, 2012)

Re-engineering a legacy system cost significantly less than developing a new system having same functionality with legacy system. For example, in the legacy system some system designs and source code can be reused. In addition, some useful components or functions can be reused in some other systems.

- Revelation of legacy system (Guo, 2003).

As a legacy system is re-engineered, all existing services, workflows, and designs are rediscovered, and all this information can be documented again for the re-engineered system. It is able to have a better understanding about the legacy system, and also it is helpful to identify the problems of the system, as well as add new functions into the system.

- Better use of existing staff (Guo, 2003)

Existing staff expertise can be maintained, and extended accommodate new skills during re-engineering period. The incremental nature of re-engineering supports that existing staff skills can evolve at the same time when the system evolves. This approach accompanies with less risks and expense comparing with hiring new staff.

Erased from the restrictions of repetition, and look at the surrounding matters in a holistic view and explode the creative energies inherent in them, and move away from productive thinking as it leads seasonality to problems that you cannot get out of. Thus, the re-engineering understood in achieving many advantages, which we summarize in the following points (Xalf, 2009):

- Encouraging creative thinking by introducing new and innovative ideas
- Enhancing the level of employee satisfaction in achieving an immediate response to customer requests,
- Improving the quality of products and services provided to them, which leads to an increase in the degree of their satisfaction with the institution's products in a way that surpasses the products of competitors.
- Accelerating the response to changes in a way that enhances the competitiveness of the institution.

- Eliminating the bureaucratic system at work by canceling the previous division of operations and canceling specialization, such as combining centralization and decentralization, as information technology enables departments to work independently and connect them to one network.

1.1.4. Stages Of The Process Of Re-Engineering Processes:

Form a core re-engineering team. Within every project there must be an organizational structure to assign project personnel to project roles. Each project member fills one, possibly several, roles within a project. These roles include project manager, team leader, co-coordinator, specialty staff, programmer, database management system (DBMS) administrator, tester, configuration librarian, client, etc. Each role has a title, level of authority and requires a set of qualifications. The team should include capable representatives from management, users and the software staff. Team members should be technically competent, credible, and patient, possess good social/leadership skills and know the organization's culture well enough to function successfully. (Notice that personnel fitting this description are probably some of the organization's best. Technology change, such as re-engineering, requires no less.) The team will also include adjunct members, such as legacy system specialists and support staff. The core team should initiate a formal and regularly scheduled means of keeping all impacted groups well informed of the incremental re-engineering project's status and how it relates to each interest group, including users, re-engineering team, AIS or embedded staff, and management. Open lines of communication will facilitate co-ordination and cooperation to make the project a success (Aiken, 1994).

Re-engineering information system and use of IT researched industry is (Peter J. Sher, 2003):-

Using the electronic communications network with suppliers, a company can order raw materials or merchandise. For example, company may employ online databases with catalogs connected to the suppliers' computers.

All a manager has to do is to go on suppliers' Web sites and place an order. In addition, all of the costs associated. With processing, signing and mailing documents are eliminated. Therefore, significant time and cost savings are achieved.

Process goals there are major stumbling blocks to the practice of incremental re-engineering is a lack of support tools.

The other is the lack process for planning an incremental re-engineering project (Rajlich, 1994) The goals in developing such a process are:

- Provide an incremental, flexible approach for upgrading legacy systems,
- Improve commonality and modularity across systems,
- Improve software re-use and reliability,
- Reduce cost and schedule,
- Maximize the benefits versus the costs (i.e., optimal roi),
- Facilitate hardware/software evolution,
- Reduce long-term maintenance costs,
- Reduce risk.

1.1.5. Mechanisms For Re-Engineering Processes

As the re-engineering of legacy systems play an important role in software industries for last few decades, some re-engineering cases focused on analysis and migration of systems with traditional programming languages at code level (Baxter, 1990) (Svahnberg, 2005), like Fortran, AWK, COBOL. However, nowadays more interests of software re-engineering aim to improve quality performance through applying quality driven re-engineering processes at a higher abstract level of system design.

The first quality driven re-engineering framework The quality attributes driven analysis framework created by Stormier et al (Stoermer, 2003) aim to recover the system architecture and evaluate the architecture through a quality driven approach, and this framework has applied successfully for a modifiability scenario in an embedded system. The general steps are showing in Figure 5.

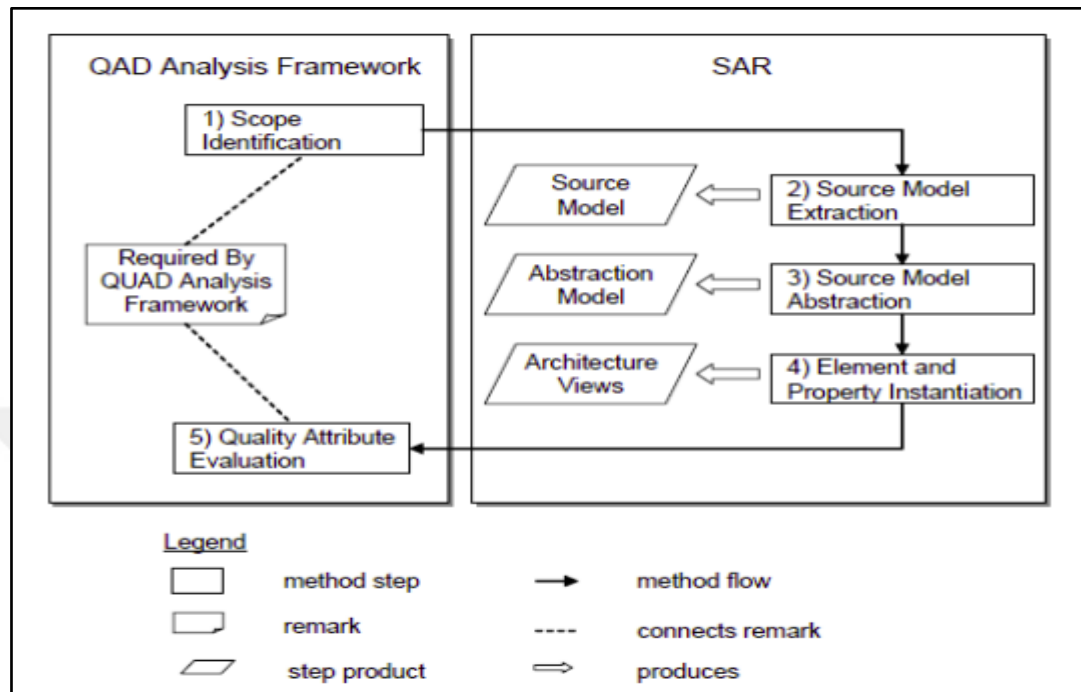


Figure 5 First Quality driven Re-engineering framework

Stoermer, L. O. (2003). Moving towards quality attribute driven software.

Figure 5 shows a general view of the framework steps.

Step 1: Scope Identification

Step 2: Source Model Extraction

Step 3: Source Model Abstraction

Step 4: Element and Property Instantiation

Step 5: Quality Attribute Evaluation

Step 1 is to set the scope of software architecture re-engineering. The scope identifies what architecture view (Clements & Bachmann, 2002) or parts of the system should be reconstructed based on the quality attribute requirements from stakeholders. Unfortunately, the way to identify the expected architecture view and how to connect with

quality requirements are not clear. If the architecture view is hard to identify, then we do not know what kind of data we need to extract in a system.

Step 2 aims to extract source elements and their relations from available resources, like source files, system documentations etc. Source elements are typically linked with functions, classes, files and directories. Relations among elements indicate how each element connects with the others, such as call relations among functions. All extracted source elements and relations are fundamental materials for Step 3.

Step 3 is to identify and apply aggregation strategies (L.M.G. Feijs, 1999) (L.M.G. Feijs R., 1994) to abstract from detailed source views; this step depends on the legacy system and the system architecture views that decided to be recovered.

Step 4 is to assign the element types that are used to conduct system architecture analysis. The elements could be layers or tasks with relations etc.

Step 5 is conducted with the particular quality attribute requirements and the corresponding architecture tactics (Stoermer, Moving towards quality attribute driven software, 2003) based on the results from step 4. The architecture tactics are used to find suitable mechanisms in the reconstructed views that support the required quality attributes. As we can see, in this framework, there are some existing problems as follows,

- Hard to define the expected architecture view. There is no definition for the expected architecture view.
- The element types in Step 4 are not complete, currently supporting layers, tasks, and relations. We do not know if this framework supports component or subsystems of a system.
- Quality attribute analysis is not done. The architecture analysis is just based on the quality attribute scenarios, but there is no analysis on both the relations among quality attribute scenarios and what the reason to cause these quality scenarios.
- No content to introduce how the quality problems are fixed.

- Little information to describe how quality attributes evaluation is conducted on the architecture design in Step 5.

The Second quality driven re-engineering framework

In order to facilitate the reuse of the software components of the legacy system by recovering the system architecture, (Guo J., 2003) created an objected-oriented reengineering framework, the general processes of the framework are showing in Figure 6.

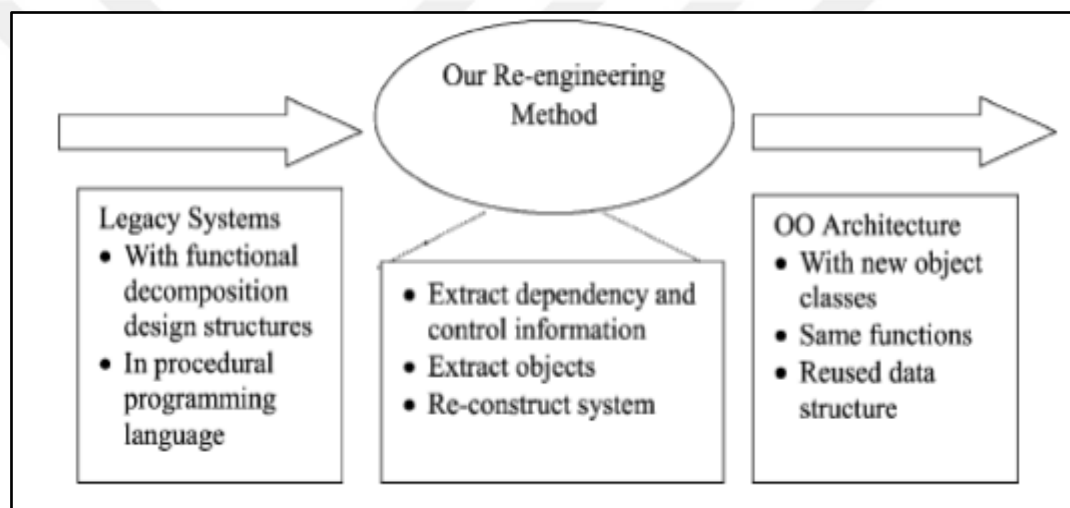


Figure 6 Second Quality driven Re-engineering framework

Guo. J (2003). Software reuse through re-engineering the legacy systems. Information and Software Technology p 598.

Figure 6 shows that this re-engineering method consists of three main steps for legacy systems (Guo J., 2003)

- Extract dependency and control information
- Extract objects
- Reconstruct system Before we start to extract dependency and control information of the legacy system, some preparations of the legacy system should be ready, for example, identifying functional decomposition design

structures and figure out what programming language is applied in the legacy system.

The Step 1 of the framework is to extract dependency and control data of the legacy system, for instance, some workflows and interactions of specific components of the legacy system. This step is used to have a better understanding about the system. The problem of this step is that we cannot make sure all dependency and control data can be gathered, and different people have different understanding about the dependency and control data of the system. So, more information is required, like what dependency and control data can be retrieved and how to do it.

Step 2 is to retrieve data about different objects like functions, classes, layers, components, and their relations after we have gathered all data about dependency and control information of the legacy system. All this data is the fundamental materials to do system architecture reconstruction. However, for a legacy system which contains many function points, it is hard to say gather all objects data containing everything related with architecture. The problem is that we do not have a clear goal to do data collection. We should know what exact data or object to extract from the legacy system with clear goal instead of gathering everything without goal.

Step 3 is recovery the architecture view of the legacy system based on the extracted data. However, although the architecture of the legacy system is recovered, there is not detail information about how to conduct architecture transformation and what kind of quality problems have found after analyzing the recovered architecture of the legacy system. In conclusion, for this framework all potential problems are concluded as follows:

- less information about how to collect dependency and control information in a legacy system.
- No clear goal to do data extraction. The viewpoint of the expected architecture is not defined.
- The process to implement new architecture design is not defined.

- Little information to do architecture analysis intending to find quality problems in the legacy system.
- No description about how to conduct architecture transformation

The third quality driven re-engineering framework

This framework published by (Tahvildari, 2003) support Non-functional requirement such as performance and maintainability to guide the re-engineering processes. The system architecture transformation is driven by the quality requirements from stakeholders, and evaluation at each transformation step is conducted to determine whether specific qualities for the system are achieved or not (Tahvildari, 2003) The general processes of the framework are shown in Figure2- 7:

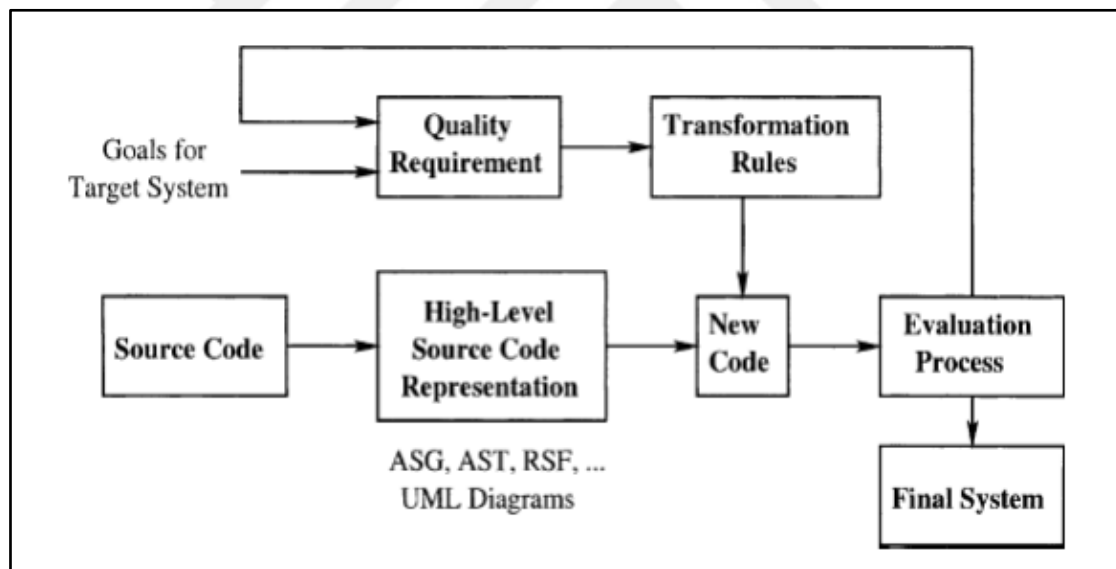


Figure 7 Third Quality driven Re-engineering framework

Tahvildari, K. K. (2003). Quality-Driven Software Re engineering. Journal of Systems and Software. Elsevier Publishers. p 227.

Figure 7 illustrates all major processes of the quality driven re-engineering:

- Phase 1: Requirement analysis
- Phase 2: Model analysis and Source code analysis

- Phase 3: Architecture selection and transformation
- Phase 4: System evaluation

Phase 1 is to identify concrete re-engineering goals for a system. The specification of the criteria is specified and illustrated in the expected re-engineering system, for instance, better response performance, higher efficiency etc. This process is good for single and independent quality problems in a system. However, the problem is that if a quality problem is connected with some others quality problems, then this step cannot identify correct goals. We have to analyze their relations with quality attributes, and find out the root cause problems. Once the root cause problems are fixed, then the other related quality problems can be resolved automatically, and without bringing new quality problems in a system.

Phase 2 is capture system design, architecture, and relations between different elements to understand the legacy system through analyzing the source code files or system documentations. During this phase, data related with system architecture can be extracted and understanding the legacy system contributes to find out the quality problems existing in the system. The problem in this phase is that the goal of extracting data is not defined, and it means we do not know what exact data to collect. It will cost a lot of time and resources if we must gather all architecture related data, which is not completely used to recover system architecture.

Phase 3 is to select a target software architecture which is used to fix a design or errors in the system, and then transform system architecture design applying the selected system architecture solution previously. The problem of this phase is that the architecture is selected just based on software developers' or architects' experience. They did not make a complete analysis about candidate architectures based on quality requirements from stakeholders.

Phase 4 is to assess the new system through checking the quality requirements one by one to make sure all quality problems have been resolved. In conclusion, the weaknesses of this framework are showing as follows:

- No clear goal to do data extraction. The viewpoint of the expected architecture is not defined.
- Less information to find out quality problems, the relations among quality attributes are not analyzed.
- No mapping between quality problems and quality attributes.
- Lack of information to describe how to implement new architecture design.
- Less information to selected appropriate architecture solution for legacy system.

1.1.6. The Role Of Information Technology In The Re-Engineering Program:

Information technology and re-engineering The development in information technology was one of the most important reasons for re-engineering organizations to invest in information technology as an enabling element that enables the organization to make dramatic improvements in the performance of its production and administrative processes (re-engineering, reducing costs, reducing risks, assessing risks and returns, and making This decision made information technology one of the subjects most subject to evaluation in order to determine the main forms in information technology that support the return of the gun except on the basis that the required information, technology and Oman are complementary and dependent elements in the organization It is a major force for accelerating and forming administrative (David, 1997), organizational and economic change and reform, and this technology is readily available that organizations are more than ever before and it is one of the most important factors and elements of competitiveness and success in contemporary practical work (Ali, 2006).

The acquisition of information technology does not mean that it is a substitute for re-engineering, and that re-engineering is not the best way to add information technology to the performance of working in a mechanical way, but rather to use information technology to create and generate new processes, methods, and patterns of work through the apparent places and potentials it offers.

As a result of understanding and visualizing the possible applications of information technology that results from inductive thinking that conceives and develops positive solutions, they must be used in an innovative and creative way. Through these principles, information technology has gained important historical significance in the concept of re-engineering.

In addition to this historical role, it plays a fundamental role in re-engineering as it is the main supporting part in efforts to re-engineer businesses or organizations, which our understanding of it must be defined and distinguished from the technology of automated equipment).

Labor intensity begins with a detailed class of work and then develops technology for it while in re-engineering the case is reversed, where work is adapted and completely redesigned to exploit the potential of technology (Hamr, 2000)

1.1.7. Success Factors for Re-Engineering Operations:

Process Quality Control In this section, we discuss the threats to this case study. The discussion of validity and threats is based on the threats validation mentioned in (Sons, 1999). The validity threats considered in this case study are construct, internal, external and conclusion validity threats.

Construct Validity: Construct validity concerns generalizing the result of the experiment to the concept or theory behind the study (Sons, 1999) In this case study, the data is collected from elicitation meeting, confirm meeting and daily meeting. Mono operation (Sons, 1999) is avoided by collecting data from different aspects of stakeholders which include developer, system tester, testing expert and product line manager. Moreover, in architecture selection phase, there is a risk that architecture solution is selected according to the person who provides the solution rather than the solution itself. This validity threat is alleviated by sending out the architecture solutions with anonymous author name.

Internal Validity: Threats to internal validity are influences that can affect the casual relationship between treatment and outcome (Svensson, Aug. 29 2011) In this case

study, threats to internal validity is instrumentation (Sons, 1999) The instrumentation threat is the effect cause by artifacts used in case study (Sons, 1999) In this case study, the artifacts include scenario elicitation form, architecture selection question form and the new system. We alleviated this threat by developing the question form based on the previously validate question form (i.e. architecture selection question form), introducing the intention of artifacts in details before sending to stakeholder, and confirming the result with stakeholder after they sent back of the question forms.

External Validity: Threats to external validity are conditions that limit our ability to generalize the result to industrial practice. (Sons, 1999) In this case study, it means ability to generalize whether the ARAR framework can be used in industrial environment. In this case study, there is a risk that the people involved in case study activities are irrelevant. To alleviate this validity threat, we selected stakeholder from different aspects which shown in APPENDIX. The fact that more than one stakeholder is involved in the case study activities improves the ability to generalize the result. Moreover, lacking the background knowledge also is a validity threat that limits stakeholders to generalize result during case study activity. For example, in root cause analysis phase, due to the lack of FRAM knowledge, it is difficult for stakeholders to give the needed input for building the FRAM diagram. Although we alleviated this threat by provide related background knowledge before collecting stakeholder data, we acknowledge this as a validate threat in this case study.

Conclusion Validity: Threats to conclusion validity are concerned with issues that affect the ability to draw the correct conclusion about relations between the treatment and the outcome of an experiment (Sons, 1999) In this case study, the conclusion validity threats are fishing and reliability of treatment implementation. Fishing means the researchers are looking for a specific outcome, and thus the analysis is no longer independent (Sons, 1999) We alleviated this threat by involving both researchers and stakeholders in case study activates, and setting confirming meeting with stakeholders to make sure all the outcomes are based on their expectation. Reliability of treatment implementation means the risk that the implementation is not similar between different

persons applying the treatment or between different occasions (Sons, 1999) In this case study, if different person apply the ARAR framework in the same scale of the system, the result is reliable since we strictly follow the ARAR framework processes.⁷¹ However, if the person apply the framework in different scale of the system, there will be a risk that the time spend in each phase can vary. We alleviated this threat by providing the time duration for each phase and the scale of the system so that other person can predict their cost of time in advance.

Rapid re-engineering application of the re-engineering approach entails changes at the level of management to be able to carry out its functions within a that keeps it away from the rigidity and tradition that it suffers from and requires the provision of a set of conditions that are essential when applying this approach, and it can be a motivation for its success and its giving. More effective, these conditions are the following values (Khaled Khalaf Masafi, 2011).

- Focusing attention on the customer because it is an essential element in re-engineering processes. No organization can continue in the market without studying the needs and desires of customers and trying to fulfill them better than competitors,
- Accurate identification of the process that will be re-engineered, in addition to defining the future vision by Executive management, as this vision achieves the mission and goals of the institution.
- Selection and formation of work teams in different functional areas and providing them with positive behaviors that regulate their role in bringing about the required change, with the need for team members to be convinced of the feasibility of the work they do, as this helps them to overcome all the difficulties they face, and if there is a member who is not a mufti of the insanity of the project. Try to convince him, if he is not convinced, it is better to dismiss him and replace him with another member.
- The need for an effective information system to rationalize the decision-making process.

- Continuous improvement in the performance of operations should not be left to the personal or experimental judgment and error. Rather, the continuity of change efforts must be preserved and not retreated during implementation.
- Coordination, interdependence, and integration among the departments of the institution to achieve the objectives of re-engineering operations
- Linking the efforts of re-engineering within the insured with the external community in general and clients in particular.
- Scientific planning for the success of applying to re-engineer and working on studying the organizational environment a good study to identify the requirements for the success of this project (Saleh A. b., 27/01/2016).
- Not to prolong the study of the current process and the science of delving into the finer details and contentment with knowing the organizational situation.
- Knowledge of urgency in presenting results and ensuring that the new recommendations do not overlook the details of the procedures required to be presented, which facilitates the task of implementing (Saleh a.-M. A., 2011).

Except the general introduction to the Supreme General Administrative In addition to the above, it is well-known that the implementation of process reengineering programs needs to meet a number of basic requirements that are called decisive factors for success the most prominent of these requirements we mention (Turas, 2010):

Strategy: Jackson, studies have made clear the importance of strategizing when leading the re-engineering process, as it is linked to the vision and seasonal strategic goals. Institutions in integrating the re-engineering program into their strategic vision and goals.

The commitment and discretion of senior management: the success of process reengineering depends on the commitment and conviction of the management to the need to adopt the re-engineering program in order to improve the critical situation of the institution, this conviction must be translated in the form of effective support and support by clarifying the vision and communicating it to all employees, and obtaining loyalty Managers at the middle levels of implementing the re-engineering and communication program:

Communication: is one of the basic elements assisting in the re-engineering program and the accompanying changes remain, as the organization needs to communicate during the implementation of the different stages of the re-engineering process and in the various administrative levels.

The employees': hall in the early stages of implementation is essential for their acceptance of changes, and this depends fundamentally on the management's ability to adopt an effective communication system, linking it with interests inside and outside the organization.

Workers: The importance of empowerment cannot be ignored in the success of the re-engineering application, as many collective studies have shown to enable the human resource as a noble and crucial element to achieve success, and the need for partnership in highly engineering operations, which leads to raising the level of job satisfaction and developing his abilities and skills and according to holistic allowance. Empowering workers at lower administrative levels to make decisions related to their work and is by nature indicative of abandoning the prevailing bureaucratic pattern and individuals. The success of the qualitative transformation in the organization depends on individuals in terms of their knowledge, experience, and religion in change and this imposes building new skills through training and collective learning.

Preparedness for change, one of the main challenges facing organizations when implementing re-engineering processes is related to readiness for change: In other words, the extent to which individuals accept and try to reduce their resistance to the event of their awareness of the importance of re-profession, and the benefits that will not accrue to them after their success in implementing it, and this reflects the willingness to change the desire not to remain on the current situation and to introduce changes in the organizational structure, change the old organizational culture, and transformation To all new ones that play a fundamental role in influencing chronic capacity.

2. CHAPTER 2: ACCOUNTING INFORMATION SYSTEM AND FINANCIAL REPORTING

2.1. CONCEPTS OF ACCOUNTING INFORMATION SYSTEM

Information is considered the most important feature of the current era as a result of the tremendous development in the information and communication revolution, which in turn has greatly increased the information that must be processed, stored and presented, which complicates the process of controlling it. Information technology applications spread in various fields and at all levels. Most affected by this technology, which has entered all the work and activities of the economic organization, from information imams to product design processes in addition to its use in data and information processing (Al-Hubaity, 2003, p. 5)

Information systems play a vital role in supporting the activities of organizations, whether profit-oriented or not-for-profit (The Arab Society (5) Hussein, 1997, p. 2)

Given the importance of information, organizations look for the best ways to use this information optimally because it has a positive impact in making sound decisions, using available resources, and directing them to achieve the desired goals.

The accounting system is considered in light of this technological development - the most important systems that produce sound and useful information and which in our time are closely related to the administrative process and administrative functions in business enterprises (Hanan, 2002, p. 3)

Accounting information systems are the main resource for financial decisions, whether they are operational, investment or financing decisions, as these decisions contribute mainly to the organization and its achievement of a competitive advantage that helps in its continuation in the worker's sector.

The accounting information system in the current era is the main artery responsible for supplying the administration and other parties with financial and quantitative information. The Establishment " (Stephen, 2002, p. 25)

Al-Dahrawi, (1998, p. 49) defined it as one of the components of an administrative organization concerned with collecting, classifying, processing, analyzing, and communicating material and quantitative information for decision-making to internal and external parties.

Hussein, (1997, p. 47) defined it as that basic and general part of the administrative information system in the unit." Economic in the field of business that compiles and collects financial data from sources outside and within the economic unit, then runs this data and transforms it into useful financial information for the user of this information.

Through the previous definitions, the features of the accounting role are clear to us, whether it is an integrated information system or a partial system through.

The following stages:

Inventorying the operations and events related to the activity of the establishment:

Operating and processing operations in the economic unit by identifying and measuring the quantitative and financial information related to the activity and preparing financial reports for them (in accordance with generally accepted accounting principles and standards).

2.1.1. Functions And Objectives of The Accounting Information System:

The most important objectives for an accounting information system can be identified as follows (Jaafar, 2007, p. 43)

- Produce the reports necessary to serve the project's objectives, whether financial, statistical data or daily and weekly operating reports.
- Providing reports that contain a degree of accuracy in preparation and results

- Providing reports in a timely manner to assist the management in taking appropriate and timely decisions.

Jumah (2003, p. 2) that the information system works to achieve the following objectives:

- Continuity in providing accounting information through the set of accounting reports issued by the accounting information system in a way that guarantees continuity, survival, and adequacy of the system and the organization itself.
- The ability to deal with the future with the accompanying assurance.
- Providing accounting standards that help in evaluating the methods of control.
- Reliance on quantitative measures as a basic requirement to provide accounting information that enables resources to be directed towards optimal use.

Debian, (1997, p. 28) adds to the above that the goals of the accounting information system are consistent with the goals of the accounting system itself, which is the official communication network in the project, and therefore one of its main tasks is the production of data and presenting it to the implementers of the project in order to assist them in performing their basic and subsidiary tasks. And, when designing the accounting system, it must be designed in a way that enables the production of data that help to:

- Link the main and subsidiary objectives of the project with the means and tools to achieve them. These means and tools are represented in the financial and periodic reports, planning budgets, standards, and reports related to special decisions.
- Presenting and analyzing the results of the project works so that those in charge of its management can evaluate the performance of its various activities.

Functions performed by the accounting information system:

- Collecting and storing data related to the activities and operations of the organization efficiently and effectively.
- Processing data through the process of sorting, classification, and summarization.
- Generating useful information for decision-making and making it available to users.
- Ensuring adequate control that confirms accurate recording and processing of data related to business activities and aims to protect them and the organization's assets. These functions must be linked with each other so that the system design process begins with the design of the reports that the system must provide, and then the rest of the other functions are designed (Al-Raziq, (2004, First Edition, p. 45)

Functions of accounting information systems the functions of accounting information systems have changed with the change of legal forms that have taken place on the facilities through the various stages, whether they are individual establishments, joint stock companies or multinational companies, so that it can be said that there are new jobs that have become the responsibility of accounting information systems and can be explained as The following (Hilali, 2004, p. 12)

- Clarify the changes in the financial position of the project
- Determine the production costs and the unit cost of the product
- Determine the expected cash flows for the project during the coming period or periods
- Determine the methods of project evaluation and the comparison between the different alternatives.
- Defining financial policies and preparing financial budgets
- Preparing different types of planning budgets
- Determining the relationship between cost, collection and return by finding reciprocal relations
- Determining the foundations of control and how to set up different systems

- Determining the foundations of planning and evaluation by achieving balance among the various sectors
- Defining the accounting system that is consistent with the generally accepted accounting principles.

2.1.2. Accounting Information System Components:

The accounting information system is like any system consisting of a set of elements to achieve its goal.

2.1.3. Input And Output Of The Accounting Information System:

Section: Basic Elements of an Accounting Information System: In this part, we will address the most important elements of an accounting information system, which are basically inputs, processing, and then working on the stands.

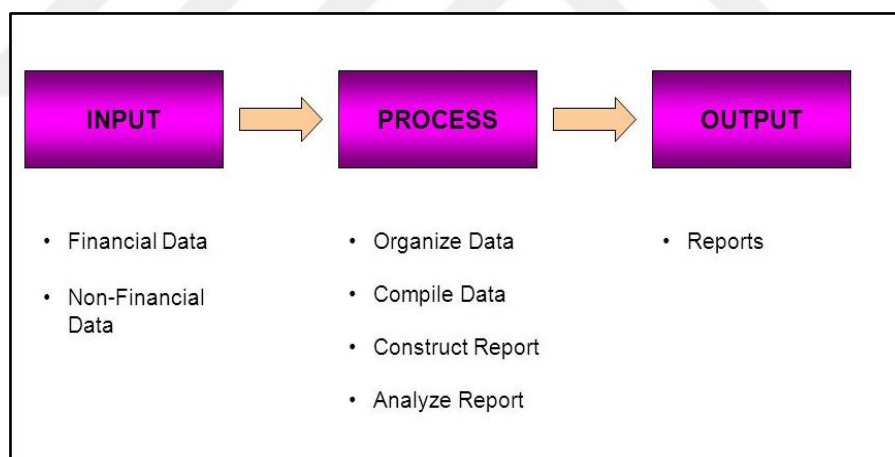


Figure 8 Demonstrates simplified Input and output of the accounting

Porkab Mustafa, I. L. (2015). the information system AI-Accounting and its Impact on the Quality of Financial Statements. Master of Academic Degree in Financial Sciences and Lawyer of the University of Bouira.

First: data inputs: First - data inputs The data that is generated from the financial events carried out by the institution is considered as what is missing from the accounting information system, that is, as for the raw materials on which the processing operations are carried out, and accordingly the data that is generated from the economic events that are

considered the accounting information system should To have three dreads and a thing (Porkab Mustafa, 2015)

- Be related to the activity of the foundation.
- Be quantifiable in the form of a monetary image.
- Be achievable.

The data entry stage: Most of the workers in the establishments record the business process on a special paper called the original document, which includes data that leads to a change in the status of resources, for example, the seller gives the company information about the issued shipping document that the raw materials have increased their existing quantities.

In the company's stores the goal of this stage can be to enter data on the design of input documents and procedures related to data entry in a way that leads to accurate data entry about business processes and the state of information systems, and among the most important stages of data entry is document design, distinction, entry and biology examination. (Araif, 2009, p. 85)

Second: Data processing: The processing represents the technical side of the system, which is a set of accounting operations and pending comparison operations, aggregation, classification, and sorting that are performed on the entered data with the aim of converting it into information provided to the final beneficiary (Araif, 2009, p. 87) and at this stage a set of processing operations are performed on the documents that have been obtained On it, (Qasim, 2004, p. 47) such as classifying the documents obtained according to predetermined criteria, such as sales invoices file or custom orders file, etc.

Transferring the content of documents to other documents such as preparing the exchange order, this involves transferring the contents of the purchase invoice, the estimate of receipt and the purchase order to the new document, the exchange order.

Posting the content of documents and documents to the appropriate accounting records, such as posting immediate sales to the relevant accounts receivable, recording the transaction in the journal, and posting the process to the general ledger accounts.

Conducting a set of mathematical operations on the data, such as operations recorded in the journal ... etc.

Conducting some comparison operations between the content of different fields to ensure the correctness of the registration and migration to the fields.

After receiving the basic documents from the operations systems, the processes of sorting and classifying these documents in preparation for recording the entries and transferring to the accounts, for example, the accounts officer arranges sales invoices according to the customer account numbers, in preparation for transferring them to the accounts, and the accountant performs the process of classifying the documents according to their dates and according to their type. In preparation for recording, it in daily books.

Third: The outputs of the accounting information system: The accounting reports are the important and most used matter to be measured by the outputs of the accounting information systems to the beneficiaries, and the reports are also one of the most important sections for the connection between the information system and the documents for this system,

It is based on converting data into information.

There are main objectives for the information system that the multiple users in the organization must submit to and from the organization. Display and analyze the results of the activities, activities and premiums of the organization so that those in charge of managing the organization can trim the performance of the various activities (Ali, 2005, p. 47).

2.1.4. Definition And Reasons For Analysis Of Accounting Information

System:

The accounting information system analysis process represents one of the important foundations for the organization when it wants to study the existing accounting information system or modify and develop it, as the system design process is not limited to a new design, but also includes modification and development of the existing system, which requires analyzing the system, before designing it in the organization.

The first branch:

Concepts about analyzing the accounting information system: The system analysis step is the second step in the systems life cycle, and before it is addressed, the previous step must be known, which is the study of the system (Al-Sayrafi, 2009, p. 355). Where he also goes through stages, which are: The problem definition stage: At this stage, it is necessary to identify whether there is a real problem, what is causing it, and whether building new information system will work to solve this problem,

- There are some indications through which problems can be inferred, including:
- Extreme slowdown in the implementation of work.
- The shortage of individuals carrying out a specific task.
- Complaints of employees, suppliers and customers
- The severe deviation from the planned budgets.

The stage of the feasibility study:

Since the process of introducing an information system is very costly, so it is necessary to verify the information needs of the expected users in addition to the purposes, services, basic requirements, cost and return, and then evaluate alternative systems, and all this requires doing the study of Genoa through 4 groups:

Organizational feasibility: which should answer the question to what extent the proposed system can support the attribution of the strategic plan

Economic feasibility: which should answer the following questions. What is the effect of introducing the new system on reducing the cost and thus increasing the profitability of the organization?

Technical feasibility: which should answer the following questions: What are the possibilities of availability of devices and the degree of dependence on them.

The second branch:

The steps of the analysis phase and its objectives:

The analysis phase goes through several steps, and each step has a goal, which is illustrated in the following (Al-Husseini, 2009, p. 544):

- The purpose of the initial investigation,
- Christ the system Investigating the work of a developmental activity to identify the blessings to be solved.
- Conducting a preliminary peeling of insanity,
- Preparing a proposal for conducting an analysis of the system, - Study the current system to find out how it works in general,
- Develop a more detailed feasibility analysis especially with regard to economic costs and benefits,
- Determining the user's information needs Live forests and requirements of the new system,
- Truss with the results of the analysis stages
- A feasibility study of information needs System requirements Analysis report Systems.

2.1.5. Requirements And Methods Of Analysis Of The Accounting Information System

Methods of analyzing the accounting information system: data about the current accounting information systems can be collected internally with employees, as well as from records such as, company tables and procedure manuals, including external sources:

consultants, clients, suppliers, industrial societies, and government agencies, and the following table summarizes Advantages and disadvantages of general methods of data collection (Paul G Steinbart, 2009, p. 951).

Table 1 Shows Methods Of Accounting Information System Analysis

Path	Advantage	Defect
Interviews	He interviewer can why" questions about the answer can clarification and follow-up can be achieved that corresponding Accept the interview preparation with positive relationships examples	Time is up to you or personal biases work Self-interest production information One minute to except
Questionnaire	time to need a nobility not to be able to Expensive and not with the answers to the grave, extra time	- No detailed explanations, questions that allow - Follow-up or verification answers can't - Questions clarification can't - It's hard to build, not a character - In a way that's blind or ignored, it's overwhelming.
System documentation	The system works that should describe Audited analysis, easy written form	Moreover, they gave the system how to verify it. It's hard to explain

2.1.6. The Importance Of Systems Development And Documentation Techniques

The value of good documentation of systems helps users and workers understand and evaluate the system and the proposal, as well as pay attention to the schemes that operate in the system.

The most common tools are that these techniques are a set of tools used in the process of analyzing, designing and documenting information systems.

Among the most common of these diagrams are flow charts that are used to flow data and documents, as well as systems and programs, through which the system works are explained?

How, what and where are the data entered, processed, grieyed, and information extracted from the system and the system's monitoring?

These diagrams are equivalent to thousands of words needed to clarify the operation of the system, which saves money, effort and time and gives value to the economic unit in addition to being known internationally to systems analysts and helps accountants to determine the mechanism of the accounting and financial system.

Evaluating the current internal control system. Participating in developing the accounting system. For such types of systems, you need to encode them, not explain them, in order to see their inputs and analyze all their processes and outputs (Ibrahim Al-Jazrawi, 2004, pp. 53-54)

The first branch: Data flow diagram:

This diagram is a schematic presentation of the system that shows the components of the system and the flow of data within these components, which is divided into sources, destinations, stores of data, data flow, and the process of processing (transforming) the data (Ibrahim Al-Jazrawi, 2004, p. 55)

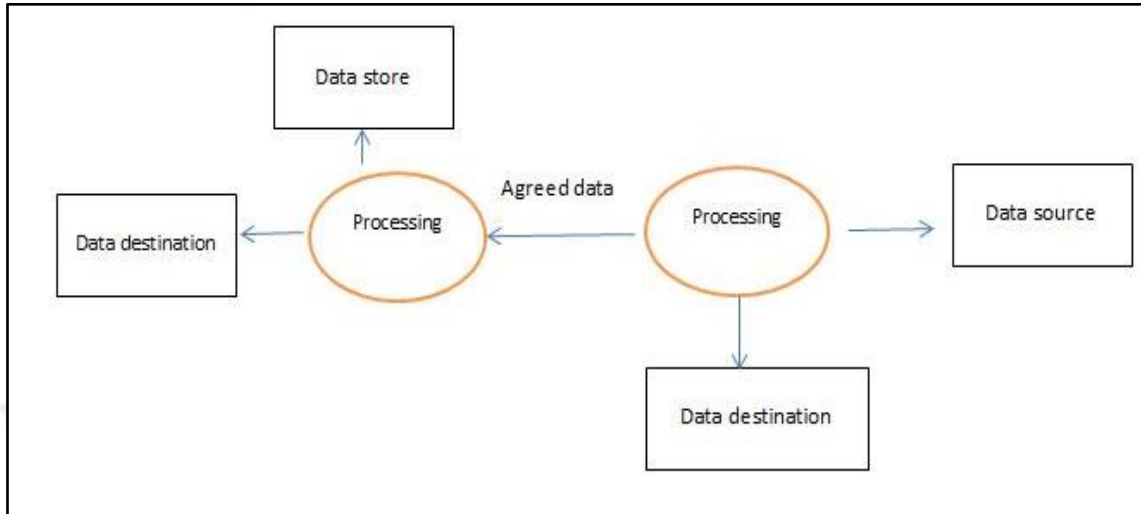


Figure 9 Demonstrates simplified data flow diagram elements and symbols

Ibrahim Al-Jazrawi, A. A.-J. (2004). Fundamentals of Information Systems. Jordan: Al-Yazouri Scientific Publishing and Distribution House, Jordan

Second: Flowcharts:

Flowcharts are an analytical technique used to describe some aspects of an information system in a clear, concise, and logical manner, as it includes a flow chart of documents, systems, and programs.

It uses a specific set of symbols to describe the transaction processing procedures used by the economic unit, the most important of which can be explained as follows (Ibrahim Al-Jazrawi, 2004, pp. 67-68)

2.1.7. Accounting Information System Design Methods

Designing accounting information systems After completing the process of analyzing the accounting information system based on discovering the perception points, those in charge of the process of building and developing the system design the new system to be applied and that avoids the defects and problems of the old system, and this matter requires that the entity designing the system be determined on The basis for her broad familiarity with all the relationships that the system must secure and their connection with

each other so that the system to be designed is effective and sufficient to the required degree (Al-Sayrafi, nformation Technology Department, 2009, p. 357).

The first branch: the concept of designing an accounting information system.

The design of the system has several definitions, including system design means the process of arranging the different elements of the current and new system and making them work together in a holistic manner.

This must study a group of important elements affecting the design process and its evaluation and these elements are:

I, the organization's resources, requirements Hardware, implementation requirements, system requirements,

The design stage means identifying the processors and data required from the new system and determining the specialized types of equipment and software needed. (Qurain, 2012, p. 115)

From the above, we conclude that the design process is in arranging parts, components and subsystems in an integrated structure in a way that contributes to achieving the common goals of the system. The second branch: the objectives of the stage of designing the accounting information system.

The objectives of the design phase are as follows:

To begin with defining the logical design to order according to the data of the analysis processes (Qurain, 2012, p. 116).

- Selection and construction of immunological algorithms, including design stages by them.
- Identifying and accommodating the needs of the beneficiaries of the system.
- Completing the requirements of the system design requirements.
- Organizing and scheduling the design of the required data forms.
- Organize and schedule the information to be produced.

The third branch: the principles adopted in the design of accounting information systems:

There are a set of principles that must be taken into account when starting or maintaining an accounting information system, which are considered essential if we want this system to do the unified work fully and these principles are:

The principle of integration and interconnection of the organization's operations and divisions,

Where the lawyers' information system should be viewed as all the elements and relationships that work on processing data from the institution in order to support the administration and the beneficiaries in performing their work.

After that, the system analysis uses the top down to determine the legal convergence that forms the overall system.

The principle of writing data and editing documents once: It is considered one of the most important buildings that the design of an accounting information system must adhere to when preparing steps for its instinct (Qurain, 2012, pp. 121-122).

The importance of this erasure is due to the procedures for recording operations in the accounting records, and the processing process in the practical application and the ability to be accurate in preparing accounting data Speed in preparing data, reducing costs.

This is the control, where the system must be an effective tool to achieve control in general and the measure of the effectiveness of the administrative policy, the pleasure and the extent to which individuals adhere to this policy.

The following means:

The necessity to provide an organizational plan for an alliance of a thousand jobs and responsibilities in the organization.

Recording of a business transaction, ledger preparation, trial balance preparation, analyzing the process of financial Statements are similar in all business organizations.

The speed and efficiency of the system depend on accounting information systems in practice.

2.1.8. Steps For The Design Of The Accounting Information System:

Industrial application structure design method:

The main business of industrial enterprises is production and management. They belong to social economic organizations and their main feature is that production and management are composed of three different links which are connected organically – supply, production and sales.

Their distinct characteristic is that processing and production links exist, and enterprises use reproduction to realize profits.

In the process of implementing reproduction, enterprises should start from monetary capital form and use three different stages – purchasing, production and sales successively to realize appreciation of monetary capital.

Therefore, industrial enterprise accounting not only contains financial accounting, but also includes cost control management during production and sales management in the last stage (Fu, 2015, p. 3).

To meet requirements of industrial enterprises in accounting treatment, therefore, the transaction with documentary evidence, journal, ledger, trial balance, worksheet, financial statements determining results, etc. are included in the accounting information system.

2.1.9. Measuring The Quality Of Accounting Information And How To Evaluate It:

Understanding the quality of accounting information considering the accounting information is crucial.

Providing high-quality accounting information about the institution's activities works to achieve the best results in light of the surrounding circumstances.

The main objective of the financial statements is to provide relevant information on the status of the financial and operational institution to help investors and creditors in Take important and correct financial decisions, and the financial statements that achieve this goal must be of good quality and effective. Accordingly, the quality of accounting information means the credibility of this information and the benefit it achieves for users, and that it is free from distortion and misleading, and that it is limited in the light of a group. From legal, supervisory, professional and technical standards to help achieve the goal of their use. (mezerji, 2013)

Characteristics of the quality of accounting information: Accounting information is quality if it has a set of characteristics that in turn give the accounting information value and benefit in order to use it in making decisions. Therefore, the characteristics that make this information is useful in making decisions and can be summarized in the following points Fill (Meade, 2017, p. 61)

Measuring the quality of accounting information

Gelinas, (2012, p. 19) gives the sense of the quality of accounting information is useful information for decision makers. Users of accounting information in order to determine the specific quality-quality decisions by providing additional suppression the relevance, timeliness, accuracy and completeness. Quality of information is information that is useful for the decision to be made. User-specific qualities (decision usefulness) provide additional emphasis for theses

Points: relevance, timeliness, accuracy and completeness. The (Stair, 2010, p. 7) states that the accounting information quality is a complex concept, containing the value relevance of accounting information, accounting conservatism and earnings management. The value of information is Directly Linked to how it helps decision makers Achieve

Reviews their organization's goals. Valuable information can help people and reviews their organizations perform tasks more efficiently and effectively.

Furthermore, the quality of accounting information said by (Susanto, 2013) as multidimensional. This means that the organization should use multiple measures to evaluate the quality of their information (information quality is multidimensional. This means that organizations must use multiple measures to Evaluate the Quality of Reviews their information). Dimensions to measure the quality of accounting information by (Gelinas, 2012, p. 21) is the relevance, timeliness, accuracy and completeness. Understanding each dimension is as relevance if the information is capable of making a difference in a decision-making situation by reducing uncertainty or improves knowledge of the particular decision. Information available to decision makers before it loses its capacity to influence decisions has timeliness. Lack of timeliness can make irrelevant information.

According to Porter and James, (2004, p. 27) quality of accounting information is information that is relevant and faithful representation, include:

- Relevant information that is useful for decision-making process, the information of the past may help in predicting the future.
- Timelines that information should be available at the time of the decision being made.
- Faithful representation that the information is complete, neutral and free from error.

Neutral means the presentation of information free of bias towards a particular outcome. Neutral information can be used by anyone, and do not try to influence the decision in one direction. Dimensional accuracy is correspondence or agreement between the information and the actual events or objects that represent information (Gelinas, 2012, p. 22). Completeness is the extent to which information include data on any relevant object or event that is required to make a decision and include information only once. Relevance in the sense of all objects or events that we intended to include.

2.1.10. Factors Affecting The Quality Of Accounting Information

One of important assumptions in decision making process and improvement economy is existence of quality and timely information. Important information comes from accounting information systems and from financial statements. Qualitative and quantitative characteristics of accounting information include consistency, relevance, understandability, comparability and timeliness of decision making is directly related to decision-makers and their consequences, ultimately it will affect to the profitability of the organization. This must be real useful accounting information required to meet the needs of decision makers. Accounting reflects a common requirement is the accounting, summary and reports. Under the condition of the accounting information, accounting information systems in business management control layer, it is more conducive to reflect the general principles of accounting. It is not only superior quality of accounting information and verifies the measurement of accounting elements in the representation has certain breakthrough (Sahajanand, 2015, p. 4).

The increased importance of the portfolio management assumed by financial analysis of the new missions tends to relax its link to the accounting model, not with the accounting information.

Other major developments of financial practice and theoretical and methodological research likely to be reviving renew and extend this link in new directions.

On the one hand, operator elections and theoretical models related to the financial structure, require an analysis of the of liabilities, its progress, and highlighting the cost of capital.

Theoretical and practical developments related to funding, require the use of general accounting data.

These are developments of organizational finances, focusing on new concerns, shift objectives and stakes financial analysis steps in a direction that emphasizes information and

open vast prospects stakes links between financial analysis and accounting.

2.2. ACCOUNTING INFORMATION SYSTEM AND FINANCIAL REPORTING

2.2.1. Definition Of Financial Statements:

Financial statements, their users, and objectives financial statements are one of the main means of communicating with the parties interested in the activities of the institution, through which these parties will be able to identify the main elements affecting the financial position of the institution and the results achieved.

A brief copy of the profits and financial position of the economic unit shall be transmitted to the administration and the concerned parties (Hasnaa, 2008).

The financial statements are the final product of accounting, wherein the end all the data that are recorded in the books and that appear in the ledger are summarized in the form of a set of reports, and the reports are not a goal in themselves but rather a means of obtaining information and results for use in making decisions (Badawi, 2009, p. 262).

And judging the results of the unit's operations and evaluating its financial position through the previous definitions, we conclude that the financial statements are the outputs of the accounting information system that contain information that helps its users to make rational decisions.

Second - the qualitative characteristics of the financial statements

Qualitative characteristics are qualities that make the information contained in the financial statements useful to users.

The financial statements are often described as being honest and fair or like the fairness of the financial position, performance, and changes in the financial cunning,

Although this framework does not deal directly with these concepts, the application of basic qualitative characteristics and diamond accounting standards must usually list that

appear in a purposeful and fair or like fair manner this is the basic qualitative state at the moment:

Understandability: One of my basic principles is the information contained in financial laws is its ability to be directly understood by users for this purpose, it is assumed that the material used a reasonable level of knowledge of business and economic and accounting activities and that.

They have the desire to study the information with reasonable care, and in any case, information about complex issues that must be entered in the financial statements should not be excluded if it is suitable for the needs of those who resist economic decisions on the pretext that it is difficult to understand by the elephant of some user.

Relevancy: For the information to be useful and appropriate to the needs of the decision-maker, and the information is appropriate when it affects the economic decisions of a number of their assistants in evaluating past, present and future events, or when they confirm or correct their assessments to predictive and confirming periodic information (or what is called the predictive value of information Value and feedback value, i.e. confirming or correcting previous expectations, for example, information about the current level of the Kingdom's assets, which is valuable to users in their attempt to reflect on the facility's ability to exploit joy and to address adverse situations, and the same information plays a confirming role in relation to the forces The past about the way the facility is structured and the results of the planned currencies Information about the financial position and past performance is often used as a basis for the development of the financial position and future performance and other issues directly used by users such as dividends, wage payments, stock price movements and the ability of pedestrians to face fines for what we deserve. In order for the information to have a predictive value, it does not have to be in the form of war predictions, and the ability to make predictions from the lists is enhanced through the method in which information about financial operations and past events is presented. For example, the predictive value of the income statement increases if some of

the items are disclosed. Abnormal, anomalous, and non-recurring income or expenses (Lotfy, 2008, p. 50).

Reliability: to be useful, it must be reliable and dependable. The information is credible if there are significant errors and biases, and users can rely on it as information that is true to what it is intended or expected to express.

The information may be relevant but unreliable in nature or representation to the extent that recognition of what could be flawed, for example, if the legality of the amount of damages claimed is the subject of a legal dispute, the entity's recognition of the full amount claimed in the budget is inappropriate while it may be appropriate to disclose the amount with the circumstances surrounding the claim.

Comparability: Users must be able to compare financial statements over time in order to identify trends in financial position and performance. They should also be able to compare the financial statements of different establishments in order to evaluate their financial positions, performance, and changes in their financial position. Accordingly, the process of measuring and presenting the financial impact of similar financial operations and other events must take place on a consistent basis in time for that entity and on a consistent basis for the different entities.

One of the most important features of the comparability feature is informing users about the accounting policies used in preparing the financial statements and any changes in these policies and the effects of these changes.

The application of accounting standards, including the disclosure of accounting policies established through it, helps in achieving comparability.

2.2.2. Financial Statements And Objectives Of Users

Below are the 8 Objectives of Financial Statements (Sharma):

True & Fair view of financial position: Balance sheet shows the financial position of the business i.e., it enlists the assets and liabilities. The difference between those

represents the net worth (i.e., book value of the business). Net worth includes the capital infused by the owners plus the profits earned till date.

Decreasing in the net worth is bad indicator of growth. This gives the management various hints to improvise the financial position.

Financial position is presented for current year and previous year. The increase in assets represents growth of the earning capacity and decrease in liabilities represents the repaying capacity of the entity.

Thus, the utmost objective of true and fairness is very essential here.

True & fair view of financial performance: Income statement shows the financial performance of the entity i.e., its revenue and its expenses. The difference between those represents the profit or loss earned during the period.

Decrease in revenue has direct impact in decrease in profits. Increases in expense have reverse impact of decrease in profits.

If the accounting standards are not followed appropriately, it shows that management can play with revenue & expenses figures.

Thus, the true and fairness is essential objective in preparing the income statement.

To provide information about resources: Another objective behind financial statements is to provide information about the resources available with business (i.e. production capacity, labor hours, cash reserves, inventory, WIP percentage, delivery mechanism, etc.) and its usage parameters. It also gives information about changes in the resources between two periods.

This information helps in better understanding of the business as changes in the utilization and acquisition of the resources helps the stakeholders to take financial decisions.

To provide Information about the earning potential: Financial statements should also hint about earning potential of the business. This information is for the top management level of the organization.

With the economic assets and liabilities, the management can decide on the expansion levels.

The three components of financial statements in together should provide information about the earning capacity of the entity.

Earning potential is also linked with the utilization of available resources.

To form basis for decisions of the stakeholders: A stakeholder means the owners, directors, customers, suppliers, employees, workman, government, finance providers and the public at large.

Employees needs to take decision whether to stay employed or not. Customer needs to take decision whether to give more orders. Suppliers needs to think about whether to supply or not. Finance providers also must take decision whether it is feasible to give loans to the entity. Public at large needs to think whether to invest in the entity. Directors must decide on the dividend pay-outs, raising finance, employing more staff, acquisition of resources and many other things to keep the business running.

All such decisions are based primarily on the financial statements.

To report on the effectiveness and efficiency of the management: Owners have no time to attend the daily operations of the business and thus, they appoint the management to look forward for the entity. The strong financials are the picture of the effectiveness and efficiency with which the decisions are taken by the management.

Effectiveness means whether the purpose is served or not. So, owners can think whether the decision made by them in appointing the management is appropriate or whether it needs any change. It also shows whether the internal policies are strong.

Efficiency means whether the target is achieved in reasonable time. Owners can think upon their decision by observing the gross profit ratio and the net profit ratios of recent years.

To increase the understandability of the end users: End users mean the owners, for whom the financial statements are prepared. All the laws, regulations, accounting standards, accounting framework, etc. are here to ensure the understandability of the end users.

Financial statements are summaries of the operations during the year and therefore it is required to provide various disclosures to help the owners understand the statements in a better manner.

If the end users can arrive at correct decision with the help of financial statements, this objective is achieved.

Other Objectives: To help settle disputes arising between various parties.

To provide information about the credibility of the entity in the finance world.

To decide on whether it is right time to replace the assets of the firm with new assets having increased capacities to decide whether to invest in other entities so to expand the empire.

To help government with information about payment of taxes, etc.

2.2.3. Users Of Financial Statements And Their Information Needs:

Users of financial statements and their information needs. Use multiple categories to use accounting information in the rational economic decision-making process. Enumerate the users of the financial statements as follows (Muhammad Abu Nassar, 2008, p. 45):

- Current and potential investors,
- Staff,
- Suppliers and trade creditors,
- Customers,

- Lenders,
- The government, its various departments, and the bodies regulating the work of institutions,
- Audience

Existing and potential investors: The most important information that this category needs are the following:

- Information that assists the investor in determining the level of past and present dividends.
- Future, and any change in the share price of the Corporation; Information that assists the investor in assessing the efficiency of the enterprise's management,
- Information that helps the investor in assessing the institution's liquidity and its future, and evaluating the institution's stock,
- Compared to other companies' shares

Staff: The employee in the organization needs information related to the extent of job security and the extent of job improvement. Expected in the future, in addition to information that helps in strengthening the demands of employees to improve their conditions functional.

Suppliers and Trade Creditors: This category needs information to help it estimate whether the company will be a good customer capable of repaying his debts

Customers: Customers need information that helps predict the future position of the enterprise and its ability to continue in business the process of production and sale of its goods.

Lenders: They need information that helps the borrowing institution estimate that it will have the cash needed to repay the principal. The loan and the interest due on it in a timely manner, and in estimating that the borrowing institution does not exceed some financial determinants such as the ratio of third party debt to equity.

The government, its various departments, and the bodies regulating the work of institutions. These categories need information that helps them to ascertain the extent of the

institution's compliance with the relevant laws. Such as foundation law and income tax law, as you need information to help in estimating taxes

The various types of taxes imposed on the institution, determining the extent of the institution's ability to pay these taxes and the extent of the public institution in the national economy.

Audience: They need the information about the previous parties above, and the public may need information an additional specialty that may be difficult to provide within the general-purpose financial statements and it is worth mentioning. The categories of users of financial statements expand to include all those who have an interest in the institution, whether directly or indirectly Indirect, and from these categories, which are mentioned within the framework of preparing and presenting financial statements issued by International Accounting Standards Committee, Management of the Corporation, Analysts and Financial Advisors, for the Financial Market, And competitors, and lawyers.

2.2.4. Prepare Financial Statements

Presentation of the financial statements:

Financial statements are one of the most important sources of information that investors, lenders and financial analysts rely on and other interested parties in the matter of the company in the process of making economic decisions related to publishing the financial statements during the annual, semi-annual, or quarterly report (Makhlouf, 2009, p. 70).

There are many financial statements in an organization that can be presented as follows:

First: the budget statement of the financial position

The Balance Sheet: It is a comprehensive statement of the assets and liabilities of the institution, based on the real values to reflect the financial position of the institution 1 on a given date"

From it, it can be said that the budget is a historical summary of each of the assets and economic benefits. The future prospects that the enterprise will acquire or the rights owned by the economic unit as a result of some current or past operations, and obligations or liabilities arising from past and present operations, which Require future settlement by use of assets and rendering of services.

Advantages of budget list (Al-Jaarat, 2008, pp. 113-114): The advantages of budget statement can be determined in the following points:

Statement of the financial position of the institution by comparing its obligations to its ownership rights according to what is known as a percentage Coverage, which means the extent to which the corporation's equity covers its obligations; Identifying the institution's ability to pay its due obligations, and this is measured in percentages. Trading and liquidity.

Identifying the extent to which the institution depends on self-financing with the value of the profits being retained or External financing in the ratio of liabilities to equity; Assessing the extent of the management's ability to carry out its duties and functions, by identifying the direction of growth The corporation in terms of its total assets as well as its equity:

- Carrying out financial analysis, such as analyzing the degree of financial leverage or ratios related to the financial structure turnover ratios, etc.
- A statement of the institution's compliance with local laws and regulations and international accounting standards.
- Determine the continuity of the enterprise or that its budget has been prepared based on liquidation.
- Knowing the company's policies for the direction of its investment.

Second: Income statement (results accounts table)

The income statement is the most important among the financial statements, and it can also be called the income statement. Revenues and profits because it shows all the operations carried out by the institution.

Definition of the income statement: It is the report that measures the success of the institution's operations for a specific period of time used to determine the profitability The institution, i.e., its performance level as well as in measuring its investment value and the maturity of its debts, helps in forecasting 1 on cash flows and designing the efficiency of the performance of the institution (Matar, 2005, p. 50).

The income statement represents one of the financial statements that must be prepared at the end of each financial period. Clarify all operations related to the activities carried out by the institution during the financial period, up to a specification As a result of those operations and activities, whether profit or loss (Amin El-Sayed, 2006, p. 120).

The main elements of the income statement are as follows (Matar, Principles of Financial Accounting, 2007, p. 435):

Revenues (outputs): They are other inputs or increases in the institution's assets, the settlement of liabilities, or a mixture of Both during a period as a result of the sale or production of goods or the provision of services or other activities as a result of operations the continuing principal of the organization or its central operations.

Expenses (burdens): It is output or other uses of assets, incurred for liabilities, or a mixture of the two. During a period as a result of the delivery or production of goods or the provision of services or, as a result of other activities as a result of operations the normal course of the organization or its central operations.

Gains (profits): An increase in net assets as a result of recent operations of the institution, and from all operations, conditions and events affecting the organization during a specific period.

Losses: A deficiency in the first is the result of modern operations of the institution and from all the processes, conditions and events affecting the organization. Institution during a certain period.

Third: List of changes in capital

Definition of the list of capital changes (Hanan, 2006, p. 315):

This list is called by several other names, including the list of changes in equity or the statement of profits. The retained capital constitutes an analysis of the movements that affected each of the chapters from which the capital is constituted. It is also known as “the report through which the net impact of the company is shown.” Income and dividends on the financial position of the enterprise during the accounting period.

Advantages and benefits of the list of capital changes:

The advantages of the list of capital changes are summarized in the following points:

- Learn about changes in equity during the period.
- Familiarize yourself with the amount and terms of equity and any other details about it.
- Recognize the items of gains and losses that have been recognized directly in equity, such as
- Gains and losses on the sale of available-for-sale investments.
- As for the benefits of the information presented in this list, it can be said that they are:
- It shows the changes in own funds between the budget dates, as well as the increase or decrease in the net its assets during the period, under the relevant measurement principles it sets out to disclose in the financial statements.

Identification of errors and major changes in accounting policies that require the inclusion of all revenues and expenses recognized in the period in which the net profit or loss is determined for the period.

It gives more significance to the capital transactions with the owners of the establishment, including the distribution of profits and highlighting The Company's total profits and losses.

Components of List of Capital Changes:

The list of capital changes contains:

- The company's capital (social capital)
- Issuance premiums.
- Retained earnings.
- Precautions.
- Calculation of evaluation difference.
- Calculate the revaluation difference.

Fourth statement of cash flows:

Definition of the statement of cash flows (El-Dinoury, 2008, p. p83).

It is an important list, as stipulated in the first international standard that gives information about the treasury as an important result. Availability of liquidity and achieving financial balance in the institution, as mentioned in the seventh criterion, which aims to Information about an organization's cash flows, is useful in providing users of financial statements with a basis.

Necessary to measure the institution's ability to generate cash or its equivalent, and the needs for use and benefit from those cash flows.

Components of the cash flow statement

Cash flows from operating activities:

Operational activity means the main revenue-producing activities of the organization and other activities that do not represent Investment or financing activities. Examples of cash flows from operating activities include:

- Cash proceeds from the sale of goods and the provision of services.
- Cash proceeds from granting franchises, fees, commissions, and other royalties.
- Cash payments to suppliers for goods or services.
- Cash payments to employees or on their behalf.
- Cash receipts and payments to insurance companies in the form of premiums or compensation claims.
- Cash payments such as taxes or any refundable taxes, unless they are directly related to the activities of investing or financing.
- Cash receipts and payments relating to contracts held for dealing or lease.

Cash flows from investing activities

These are activities related to acquiring or disposing of long-term assets, in addition to other investments that are not cash equivalent. The following are some examples of cash flows related to investing activities:

- Cash payments for the purchase of property, plant and equipment, and tangible or intangible assets, and other long-term assets, and these payments include any expenses incurred by the enterprise in the course of manufacturing.
- Internal fixed assets.
- Cash proceeds from the sale of tangible and intangible fixed assets.
- Cash payments to purchase equity instruments or loans issued by other institutions, or to enter into joint ventures (and this does not include payments to purchase securities that are among the components of cash equivalents, as well as payments to purchase securities for the purpose of dealing or trading in them).

- Cash proceeds from the sale of equity instruments or loans issued by other institutions, or shares of joint ventures), and this does not include cash proceeds from the sale of securities considered
- Cash equivalent components, as well as cash proceeds from the sale of securities purchased for the purpose of trade in Loans and advances to third parties (excluding private loans and advances) with financial facilities.
- Cash payments arising from futures contracts, forward contracts, options and swaps and swaps, with the exception of contracts that are held for the purposes of dealing or trading. Also contracts that are classified as financing activities.

Cash flows from financing activities:

They are the activities that result in changes in the size and components of equity and borrowing in the institution. Examples of cash flows from financing activities include:

- Cash generated from the issue of shares or other equity instruments.
- Cash payments to owners in order to purchase or redeem shares previously issued by the corporation.
- Cash arising from bonds, loans, promissory notes, mortgages or any other borrowing
- Short or long-term financial.
- Cash payments to repay borrowed amounts.
- Cash paid by the lessee to reduce the obligations for the assets arising from the contract rent.
- Paying dividends.

2.2.5. Measuring The Impact Of The Accounting Information System On The Quality Of Accounting Lists:

Measuring the quality of accounting information There is no specific definition of the quality of information, due to the difference in quality according to the different points

of view and objectives adopters and users of information, but it is possible to specify general criteria for measuring the quality of information as next (Mahmoud, 2006, p. 136):

- Accuracy as a measure of information quality,
- Utility as a measure of information quality;
- Effectiveness as a measure of information quality;
- Forecasting as a measure of information quality;
- Efficiency as a measure of information quality.

Accuracy as a measure of information quality: The quality of information can be expressed for past, present and future, no doubt the more accurate Information whose quality has increased and its value has increased in expressing historical facts or expectations future.

Utility as a measure of information quality:

The benefit is represented in two elements, the correctness of the information and the ease of use of it. One of the following:

- Formal benefit: that is, the conformity of the form and content of the information with the requirements of the decision maker.
- Time benefit: that is, information is available to the decision maker at the same time he needs it.
- Spatial utility: that is, easily obtained.
- Evaluative and corrective utility: the ability of information to evaluate the results of implementing decisions.

Effectiveness as a measure of information quality: Effectiveness depends on the degree to which the organization achieves its objectives. For information, the effectiveness is the extent to which the organization achieves its objectives. Achieving information for the goals of the organization or the decision maker through the use of limited resources.

Forecasting as a measure of information quality: Forecasting is the means by which past and present information can be used to predict events and outcomes future, and that these expectations are used in planning and decision-making, and therefore it is certain that the quality of the information is represented in its predictive ability to reduce the state of uncertainty.

Efficiency as a measure of information quality: Efficiency means the good use of resources, that is, achieving the objectives of the institution with the least possible use of resources. And the application of the information economy principle, which aims to maximize the quality of information at the lowest possible costs. It should not exceed the value of the information.

Second: How to evaluate the quality of accounting information: (Prestige Bouchoucha, 2009, p. 5) The value of accounting information is determined by the extent to which it can be used at the present time or is expected to be used in The future, the efficiency and effectiveness of the decisions taken based on that information, and thus the added value it creates At the level of all decision centers and its reflection on the various activities and functions of the institution.

There are three factors that determine the degree of information quality for the user or the decision maker, and they are the usefulness of the information. The degree of satisfaction with the information, the degree of errors, and biases in the production, processing, and transmission of data and information.

The value of the information represents the value of the change in the decision and its use in choosing alternatives, and it is calculated by the difference between The results of the first decision and the results of the second decision, minus the cost of obtaining this additional information that led to a change in the decision, and therefore, if the new accounting information does not lead to a change in the decision taken Previously, the value of this information is zero.

2.2.6. Outstanding Between Accounting Generality Systems And The Quality Of Financial Reports

The tremendous development in the current environment has led to the employment of information technology in information systems to obtain relevant information High quality, and in view of the large and vital role that information in the economic concept plays in generating wealth and raising growth rates, it is necessary to Building new systems capable of circulating information at a high speed among various decision makers around the world, to make rational decisions Contribute to achieving economic development.

It appears that the characteristics of financial information today and in its traditional form are no longer sufficient as a basis for assessment the quality of financial information, unless the focus is on the comprehensiveness of the information and its dissemination in several ways and means that are in line with technological developments. Whether it is at the internal or external level of the economic unit, accounting is a treatment of several components that start The Company's operations and ends with information about transactions, events, policies, general estimates, etc., and all of this depends on The quality of every part of the accounting process, and this can be ensured by taking advantage of the impacts and developments of information technology and showing Modern methods of preparing information, the administration's use of accounting software packages, financial modeling programs and databases,

The software of decision aid systems and expert systems, all of this helps accountants and others to collect, analyze and prepare financial information, which It saves them time and effort, which is reflected positively on the quality of financial information in terms of relevance, accuracy, comprehensiveness and timeliness of submission. Information and then achieving the accounting goals of the highest quality, through the strong penetration of technology and its penetration into the profession.

The computer in the accounting work has greatly contributed to achieving the aforementioned characteristics, as the computer effectively allows the operation of data in a

flexible way, able to produce multiple information in terms of quality and quantity in light of all available alternatives in a very short time and on a staircase.

High accuracy, massive data storage capacity, and the ability to process many complex operations that are difficult or impossible it is completely manual, and the use of information technology is one of the features of modern economic units. It requires obtaining immediate and accurate data that enables the management of institutions to make decisions, and the computer can by preparing detailed and accurate information, at high speed, at low costs, and with multiple methods and methods, meaning that they contribute to achieving and making available Relevancy and reliability of information (Qwaider, 2019, p. 124).

The computer enjoys complete accuracy in data processing operations, honesty and impartiality in work, as the computer only works within the range of orders and instructions that he knows and does not contradict the executive processing operations, and the volume of human intervention in the operation is reduced. electronic data, it leads to making its results more objective and more reliable, as freedom from bias requires The information should be as complete as possible and be available to all users without distinguishing one category from another.

The use of the Internet achieves the characteristic of neutrality in communicating the information contained in the financial reports by ensuring its delivery to the all parties in the same form and content and at the same time as well, and provides a range of benefits in the field of accounting disclosure, in particular. Through the possibility of providing a set of qualitative characteristics that are required to be available in financial information, including comparability through facilitating the procedures for comparing the data contained in financial reports published on the Internet, whether with data available for years.

A precedent for the economic unit or the data contained in the financial reports published on the network for other economic units for the same period time, which achieves comparability, and the use of the Internet makes the process of accessing a large

amount of external information easy cheap, and improve speed, spread, ease of communication, and accuracy, i.e. achieving useful outputs that are reflected in achieving the goals of the accounting system, It is worth noting a basic and important fact that the contribution of the computer and the Internet to achieving the characteristics of convenience and reliability depends on 25 The ability of users to benefit from this technology and to employ.

2.2.7. The Role of The Accounting Information System In Enhancing The Quality Of Financial Statements

Fourth requirement: The role of the accounting information system in enhancing the quality of financial statements.

The accounting information system for the operation of accounting data and information includes a set of activities and activities that must be carried out, in order to be able to obtain accurate and appropriate information in decision-making. The following:

First: the input stage: Such as what is collected from data on various financial and quantitative processes and events, is arising from the institution's relationship with external parties, (system inputs). Therefore, the accuracy in choosing the data is considered a very important matter, so that the institution can obtain and retrieve the required information (Muhammad Abu Nassar, Standards of Accounting and Financial Reporting, Theoretical and Practical Aspects, 2008, p. 5).

It must maintain a sound accounting system, which enables it to record the financial data resulting from the daily operations of the institution, and transform it into appropriate information that is communicated to external parties, and it includes the input stage of the financial data related to the following sub-processes (Salem, 1980, p. 15):

- How is data recording and data classification?
- Repeat the collection of similar data
- Make sure that the data is correct.

The previous steps are carried out according to the system used by the institution, whether manually or automatically, but the use of information technology in data collection systems provided the possibility of data collection and registration directly by entering it into the database, Most of the economic activities and events practiced by the institutions are clarified through written documents, the latter constitute evidence that the economic event has occurred and has become the main document that provides the data that is used in the accounting registration process (Qassem, 2003, p. 184).

The good design of each of the primary documents and data entry processes helps to improve the quality of control over all data in the organization, and the entry stage is the basis on which the rest of the stages in the data cycle in accounting information systems are based, and it is considered the most dangerous stage because it represents the raw material for accounting information Which will be produced by the system in the form of financial reports used in decision-making (Teanbart, 2003, p. 107).

Second: Data processing stage: The processing operations in the accounting information systems that have been collected and recorded about the various activities of economic events and the operations of the institution, to accounting information through the accounting posting to perform the calculations and analyze them, to facilitate their transfer (Qassem, 2003, p. 154).

To financial reports that represent the outputs of the system, and in order to reach the desired end of the processing operations, when designing processing systems, a set of rules that help in the effective treatment of operations must be adhered to, and among these rules,

Avoid duplication of processing operations;

Avoid operations that do not clean up value;

Simplify processing operations;

Reducing the time required to carry out processing operations.

Processing has been defined as the set of arithmetic operations and the area performed on the inputs for the purpose of access to output.

The data processing process varies according to the type and size of the accounting information system used in the institution. Under the traditional manual system, there are many procedures, steps and methods necessary for the production of information. That helps in making decisions and is represented (Qassem, 2003, p. 153).

- Sorting, arranging and classifying data,
- Perform arithmetic and logical operations (accounting entries),
- Data migration and tabulation,
- Data encoding and storage,
- As for electronic systems (using computers), there are two basic approaches to processing operations (Muttee'),
- File processing systems (batch),
- Immediate treatment systems (Direct)

File processing systems (batch:) where the data to be processed is collected into it Way in a file, then done processed in one go in order to get results for all data at once.

(Direct) processing systems: Each transaction is processed separately after being directly entered into the computer.

The results of this processing appear immediately and directly, which means that the data must be determined continuously until it reflects other results related to new events that occurred in the system, so that reports on the latest situation can be obtained Any activity at any moment.

Third: the output Stage:

One of the main objectives of the accounting information system is to produce information and present it to internal and external users, in order to assist them in performing their tasks, and in light of this, the accounting system must be designed in a

way that enables the production of information that helps in linking the main and subsidiary goals of the organization by means of And the tools to achieve them, and these means and the dead are represented in financial reports and estimated budgets in addition to reports related to special decisions as a presentation and analysis of the results of the activities (Qassem, 2003, p. 125),

Activities and sections of the economic unit, so that those in charge of managing the economic unit are skilled in evaluating the performance of various activities and accordingly, the financial statements are the most widely used form In evaluating the outputs of accounting information systems, and these reports are a communication tool between the accounting information system and the various beneficiaries inside and outside the organization, So the effectiveness of the information system is related to the quality of the reports and their suitability for users. Resolution, grandfather contains slugs if the financial statements (outputs) depend on the qualitative characteristics of accounting information, the following conditions must be taken into account when preparing, presenting and designing these statements (Aal, 1991, p. 561):

- The need for clarity and ease of understanding of financial reports, especially since most of its users are not those who own accounting experience,
- Adaptation of financial reports to the needs of the administrative levels within the organization as well as the users outsiders,
- Reducing the time gap between decision-making and performance reporting on the consequences of these decisions.

3. CHAPTER 3: THE IMPACTS OF THE RE – ENGINEERING ACCOUNTING INFORMATION SYSTEMS ON THE QUALITY OF THE FINANCIAL REPORTING

In recent times, the world is witnessing widespread developments in various fields, and the emergence of motives is the main pillar. In these developments, they do not provide them with facilities, whether for use or for the beneficiaries of this supplement. The developments of the output in the labor force in business in general, and in the field of technology and wages systems, that produce economic activities It is huge, and it should be addressed and presented as additions, so if you check the quality standard and the extent to which this supplement is used.

The accounting bonus system is the most important of the administrative bonus systems, as it does not produce bonuses that help in access to major decisions, and that the purpose of the accounting benefits system is to provide an honest picture of the financial situation For institutions, it relies on the data that results from automatic and continuous operations so that it is recorded and urgent It was presented in accounts that include documents that assist in the preparation of reports and records.

3.1. OBJECTIVE AND IMPORTANCE OF THE STUDY

The aim of this study is generally to demonstrate the impact of the re-engineering accounting information system of outputs on the quality financial statement and to achieve the following:

- Identifying the impact of the use of accounting information systems on the quality of financial reporting in Commercial companies.
- Identifying the quality level of the financial reporting that is relied upon by the Commercial companies by software accounting.
- Evaluating the problems that accountants have faced because of accounting software programs.

- The existence of differences of statistical significance with regard to the use of accounting information systems and the quality of financial statement in Commercial companies attributed to the sector to which the company

The importance of this study emerges from the importance of accounting information systems, which their level of quality and accuracy is determined by the nature of the used financial reporting that represent the main outputs in various analysis operations to identify the performance level of the company.

The accounting information systems are the basis for the production of accounting and financial information used by different users. The quality of the financial report is the basis for producing accounting outputs and correct and credible financial information. The higher the quality of the financial data is, the more accurate financial results will be produced, which will make reliance on financial and management decisions very reliable and secure.

3.2. RESEARCH PROBLEM

In most of the cases, the accountant and expert accountant faced some difficulties when they adopted the topic. In these applications, they complied the difficulties are as follows:

Generalization expands the sample size due to insufficient circulation time.

The length of time to return the questionnaires due to work.

3.3. RESEARCH HYPOTHESIS:

In the light of the previous presentation of the research form related to the effect of the re- engineering accounting system of the quality of the financial statement. The following hypotheses can be formulated in order to test their validity:

The documentary collection is considered re- engineering accounting information system input. Therefore, the documentary collection approved in the environment is sufficient to generate quality information.

Processing depends mainly on human factors, so the sufficient knowledge of accountants allows the generation of good information. Applications and electronic software capable of providing good information, so the available technology helps improve information.

3.4. RESEARCH PLAN:

In order to conduct the study, the research was divided into three chapters. In the first chapter we dealt with the conceptual framework of the reengineering. In the second chapter In the second chapter tried to explain accounting information system and the quality of financial information. We tried to highlight the impact of the reengineering accounting information system on the quality of financial information. As for the third chapter is research methodology framework and included the field study, which was divided into two sections. The first section included the study method and the tools used represented in the questionnaire to know the opinions of accountants in evaluating the system. The second topic was devoted to presenting and discussing the results of the study.

3.5. LITERATURE REVIEW

Financial and economic decisions. Hezabr & Qatanani (2015) studied the impact of accounting information systems on improving the value chain in companies in the Kingdom of Bahrain. To achieve the study's objective, the analytical descriptive approach was applied by designing a questionnaire and distributing it over the study sample which consisted of 60 employees in 23 industrial companies. The results of the study indicate that there is a lack in the availability of the accounting information systems' basic components. In addition, there is a lack in the accounting information quality needed to improve the value chain for the business organizations in the public industrial shareholding companies in the Kingdom of Bahrain. As for the contribution of accounting information systems in value, improvement was found to be weak.

The objective of Rapina's study (2014) was to identify the factors affecting the quality of accounting information systems in Indonesia. The study sample consisted of a group of accountants working in 33 cooperative institutions in Bandung City, where a

questionnaire was distributed to measure the information needed to serve the purposes of the study. The results showed that the commitment of management, organizational culture, and organizational structure has a great impact on the quality of accounting information systems moreover; the quality of the accounting information system has effects on the quality of accounting information.

The study of Moqbel (2014) sought to demonstrate the impact of accounting information systems on e-commerce in Jordan. To achieve the objective of the study, the analytical descriptive approach was applied by designing a questionnaire and distributing it over the study sample which consisted of 75 financial managers working in 25 service companies. The results of the study showed that there is a statistically significant positive effect of accounting information systems on e-commerce in service companies in Jordan.

The study of Harish et al (2014) examined the impact of accounting information systems on small and medium-sized companies' performance in Iraq. This study was based on the theoretical analytical method in reaching the results by reviewing the previous studies, the concept of accounting information systems, and the nature of the performance of small and medium-sized companies. The results showed that there is an impact for the accounting information systems, represented by their characteristics (reliability, importance, and timing), on the performance of small and medium-sized companies in Iraq.

Muhammad Al-Tayer Al-Akhdari, The impact of the electronic accounting information system on the qualitative characteristics of information (2016). This study aimed to identify the extent of the impact of the computerized electronic information system in enhancing the characteristics of Qualitative accounting information in Sonelgaz company, using the descriptive and experimental approach, and we diagnosed a system (60) A questionnaire distributed to accountants in Rumaa Sonelgaz for three activities, which are the activity of electricity production and the activity of running a transmission network electricity and electricity and gas distribution activity. The results indicated that the electronic accounting information system affects the Qualitative Characteristics According to the different activities of the Sonelgaz companies. It is more understandable,

relevant to decision-makers, reliable and amenable to for comparison, the results also showed there.

The study of Youssef Al-Qashy, the effectiveness of accounting information systems in achieving safety, assertiveness and reliability in the Shade of e-commerce. (2003)

Through this study, the researcher reached the following conclusions:

The researcher found that providing all of safety, reliability and assurance can only be achieved through the establishment and development of a system A link between the companies' accounting system and its website on the Internet, and the comprising of several policies and procedures that provide the security, reliability and assurance of clients' and clients' dealings with the company and through its website on the Internet.

The researcher found that providing all of safety, reliability and assurance can only be achieved through the establishment and development of a system The accountant company and its website on the Internet, within the technical and economic policies and procedures that it adopts the company is audited by a qualified external party and technology.

Yahya Al-Daya study, the impact of the use of accounting information systems on the quality of financial data in the sector Services in the Gaza Strip (2009)

This thesis aimed at evaluating the impact of the use of accounting information systems on the quality of the financial data of companies The services sector in the Gaza Strip, and also worked on measuring and estimating the economic feasibility of using the systems Accounting information in the Gaza service sector, in addition to knowing the obstacles and problems of using information systems Accountability.

The study reached a number of results, including that the use of accounting information systems will lead to a significant improvement the qualitative characteristics of

the evidence and the increase in the quality, relevance, reliability and accessibility of such data. At the appropriate time.

The study presented a number of recommendations, the most important of which are: service companies in the Gaza Strip with capital, number of workers and revenues It is preferable to use advanced accounting information systems in order to get the most benefit from these systems at all. The service sector companies should invest part of their revenues in developing accounting information systems, in order to provide Better service leads to higher company revenue.

3.6. FIELD STUDY

3.6.1. Field Study Procedures

The world is witnessing tremendous developments in various fields, and accounting kept pace with these developments and avoided them.

The traditional trends known as bookkeeping has become a service activity concerned with the provision of information.

This information is an essential function of an accounting information system because to that end, it is not.

There must be some qualitative characteristic in the output of the accounting system which is presented in the form of financial statements Multiple.

In the second chapter, we touched on the theoretical framework of the re-engineering accounting information system and the quality of the evidence, though.

A review of the concepts of the re-engineering accounting information system from the characteristics and components of the operations carried out in the information system accounting, as well as the psychological aspects of the quality of the information, by dividing it into two parts. We have included everything related to the quality of the information. The information and the users of the information in the second part, we talked about the accounts of the accounting information system, which are the financial lists.

As for the second chapter, we will try to project the theoretical aspect on the ground, by choosing the questionnaire tool to know.

The reality of the accounting information system and its importance in the Iraq Work, and in order to reach that, we will discuss in the first study the method of and the study tools, and in the second research we will address the most important results that we reached.

For the first topic - the method and tools used in the study:

The first requirement: the method used in the study:

The applied study aims at diagnosing and evaluating the re-Engineering accounting information system, relying on data collection, to conduct An interview with some accountants who use the accounting information system, and on the other hand, a questionnaire was distributed to Accountants.

The second requirement: the tools used in the study:

In this application, we will look at the tool that was used in order to know the impact of the re-engineering accounting information system on the quality of the financial statement. Evidence through its structure, internal coordination, stability, and methods used in its implementation.

The second requirement: the tools used in the study:

Section one - the questionnaire tool: the questionnaire is considered an essential and important tool in preparing studies with a descriptive-analytical approach and that was through knowing the opinions of accountants so that we prepared the questionnaire and presented it to the supervising professor and then to the professors at through the accounting information systems, which are shown in Appendix No. (01).

Section Two: Building the questionnaire: The questionnaire was divided into two parts, which are as follows:

The first part: consists of a set of personal or demographic data for the samples and includes four questions.

Part Two: It consists of 17 paragraphs about the impact of the re-engineering accounting information system on the quality of the information, as it is divided into three. Hypotheses, the first hypothesis was related to: The documentary collection in the environment is sufficient to generate information of quality and divided into 5 paragraphs. As for the second hypothesis, it was related to the human structure, and it was a question that is sufficient knowledge of accountants to allow the generation of good information, and in turn, the other was divided into 6 paragraphs. As for the second hypothesis, we touched on the technological aspect, and it was as follows: The technology used helps to summarize the information and it is divided into 6 paragraphs.

We also distributed a form to users of the accounting information system, by distributing 45 forms through direct delivery and receipt, and after sorting, the outcome was 5 non-refundable forms and 40 valid forms,

Section Three - the stability of the questionnaire: in this part, we measure the extent of the reliability of the questionnaire and the lack of contradiction in its paragraphs, so our sister coefficient Internal stability Cornbrash de Alpha, because it is considered one of the most important means for measuring internal stability. And the following chart shows that:

Table 2 The Reliability of The Questionnaire According To Cronbach's Alpha Coefficient

Sample size	Number of paragraphs	Cronbach's alpha coefficient	Cronbach's alpha ratio
40	17	0.794	%79.4

We note from Table 02 that the total coefficient for all study visitors was estimated at 0.794, as if we distributed a form The questionnaire again will count the same answer as their previous one by 79.4%, this percentage is considered acceptable to assess the internal consistency For the paragraphs of the tool and its growth, we conclude that a good percentage of the analysis is (See Annex No. 02.)

Section Fore - Statistical methods used in analyzing the results of the study: to achieve the objectives of the study and analysis for the collected data, we used a number of statistical tools, namely:

Frequencies and Percentages: We used frequencies to determine the values, then returned these percentages. The frequencies describe the personal aspect of the individuals in the sample, and this helps the researcher to describe the location of the study.

The arithmetic mean: the arithmetic mean is one of the most important statistical tools because it is the value that accumulates around it. For a set of values, and by them we can judge all the values of the set. We have adopted in our study a three-dimensional scale of the card (Agree, Neutral, disagree) to the point of evaluating the significance of each of the questions in the questionnaire, as shown in the table:

Table 3 The Triangular Likert Scale Used In The Study

paragraphs	Agree	Neutral	Not Agree
number	3	2	1

Standard Deviation: The standard deviation is the most used value in statistics to measure the extent of scattering. Statistically, we used this scale to find out this scattering of the arithmetic mean values. In order to apply the statistical tools mentioned above; we tabulated the results in Excel (and then entered the results in format The Statistical Package for the Social Sciences (SPSS) program analyzes the results of this study.

First Topic: Field Study

View and analyze data:

In this part of the study, the focus will be on demonstrating the results of the questionnaire, using the Statistical Packages for Science (SPSS) program. Social, and statistical tools commensurate with the hypotheses of the study, in order to reach the conclusions below, we must follow the steps next:

The first section - a descriptive analysis of the personal (demographic) characteristics of the study sample:

A- distribution of sample members according to scientific qualification

Table 4 Distribution of Sample Members According To Scientific Qualification

Academic Certificate	Repetition	Percentage
Diploma	10	25%
Bachelor's	16	40%
Master's	10	25%
Doctorate	4	10%
Total	40	100%

Through Table No. 04, it is clear to us that 25% have a Diploma 25% master's degree 40% of have bachelor's degree, 10% of have Doctorate Ph.D ,

B- Distribution of the sample members according to scientific experience:

Table 5 Distribution of Sample Members According To Practical Experience

	Repetition	Percentage
Less than 5 years	6	15%
from 5 years to 10 years	16	40%
More than 10 years	18	45%
Total	40	100%

Through Table No. 05, it becomes clear to us that the largest proportion of the sample members have more than 10 years of experience the percentage ability is 45%, while the experience is between 5 and 10 years, the percentage is 40%. As for individuals with less practical experience for 5 years, a capacity of 15% and this indicator is positive that the sample members had sufficient experience with the questionnaire questions, especially.

C / Distribution of the sample members according to the place of work:

Table 6 Distribution of Sample Members by Place of Work

	Repetition	Percentage
corporate office	27	67.5%
government employee	13	32.5%
Total	40	100%

It is clear to us from Table No. 06 that 67.5% of individuals work in corporate office, especially that Institutions have major rivalries in the accounting field, so their daily contact with the system, and 32.5% of the sample They work employee,

D/ Distribution of sample members according to professions:

Table 7 Distribution of Sample Members By Professions

	Repetition	Percentage
Accountant	1	2.5%
Certified Accountant	5	12.5%
Accounting expert	5	12.5%
Accountant at an institution	29	72.5%
Total	40	100%

It is clear to us from Table No. 7 that 72.5% of Accountant at an institution, and 12.5% of accounting expert. And 12.5% of Certified Accountant, and 2.5% of Accountant , and they also count the degrees of frameworks in accounting and accounting Indicates that the sample members are qualified to answer the questions of the questionnaire,

The second section - the impact of the re-engineering accounting information system on the quality of financial statements according to the study.

In order to reach the results of the study, we will try in this part to describe the study sample regarding the impact of the components of the re-engineering system accounting

information on the quality of the evidence, and then we extract the sample value for each of the study paragraphs based on a scale Triple Likert and be as follows See Appendix No.03.

First- Effect of the documentary collection on the quality of financial reporting:

Descriptive analysis is used to test the impact of the documentary set approved to enhance information and its quality. Then, we deduce the sample size for each question of the study, based on the Tertiary Likert scale, as follows:



Table 8 Results of The Impact of The Documentary Group on The Quality of Financial Reporting,

no	Fields	Agree	Neutral	Not Agree	average account	deviation normative	direction
1	The institution possesses all documents that justify the recording of accounting operations.	97.5	0	2.5	2.95	0.31	Agree
2	There is a great deal of documentation justifying all the events that need to be undertaken The accountant must record it.	77.5	17.5	5	2.73	0.55	Agree
3	The documentary collection provides data that helps predict financial events associated with economic activity.	60	32.5	7.5	2.53	0.64	Agree
4	The credibility of the document group provides us with good information.	90	7.5	2.5	2.88	0.40	Agree
5	The group provides documentary evidence and additional information that gives a complete picture of Financial events for a period of time (financial statements, statistical tables, graphs)	67.5	27.5	5	2.63	0.58	Agree

Table 08 describes the opinions of accountants about the impact of a dependent documentary collection on providing good information. So It turns out to us that the first question related to the institution is that it provides all the documents that justify the accounting registration processes. has obtained the greatest support, with an arithmetic

average of 2.95, while the third question related to the fact that the documentary group Availability of data that helps predict the historical events associated with the activity, which was minimally accepted by the respondents, with an average of 2.53 But in general, all paragraphs of the documentary group fluctuated with the reference average to the degree of approval, so that it was recorded The arithmetic mean of the axis of the documentary group is 2.74, which reflects the volatility of the respondents to an agreeable degree, which does not mean that the sample The study agreed in the majority that the documentary collection approved in the Algerian environment affects the material information and makes it relevant. Quality, and this is confirmed by the standard conditions, which scored a rate of 0.49, and this reflects the sparseness of the answers of the sample and its lack of dispersion.

Second - the impact of the human factor on the quality of financial information.

Descriptive analysis is used to test the extent to which the human element affects the enhancement of re-engineering information and its quality. Then, we deduce the volatility of the sample. For each question of the study, based on the Triangular Likert scale, as follows:

Table 9 Results Of The Impact Of The Human Element On The Quality Of Financial Information,

no	Fields	Agree	Neutral	Not Agree	average account	deviation normative	direction
6	The accountant is satisfied now with the accounting information system now.	60	25	15	2.45	0.74	Agree
7	A labor-intensive organization requires the use of advanced accounting information systems.	72.5	17.5	10	2.62	0.66	Agree
8	The efficiency of accountants in the organization is one of the most important obstacles to the system accounting information	87.5	10	2.5	2.85	0.42	Agree
9	The resistance of accountants in the institution to the use of re-engineering accounting information systems Limits the availability of quality features in the reengineering accounting information systems models.	47.5	47.5	5	2.43	0.59	Agree
10	Practical experience in using the accounting information system affects the quality of financial statements.	80	17.5	2.5	2.78	0.48	Agree
11	Accountants have sufficient professional competence to suit the assigned tasks.	75	17.5	7.5	2.67	0.61	Agree

Table No. 09 describes the opinions of accountants on the ability of the human element to provide quality information as it appears to us

The third and fifth question, the lack of efficiency of accountants in the institution, is considered one of the most important obstacles to the accounting information system, and experience the process in the use of the accounting information system affects the quality of the data

The average of two scores was 2.85 and 2.78, respectively, while the fourth question was least accepted by the respondents and that With a power calculation average of 2.43, but in general, the rest of the paragraphs of the human element all fluctuated with the reference mean with a degree of agreement. It does not mean that the study sample agreed with the majority that the human element in the Iraq environment had an impact on the quality of the information. This is confirmed by the value of the standard spending, which was recorded with a rate of 0.58 by a large percentage.

Third- The impact of technology on the quality of financial information:

Descriptive analysis is used to test the extent of the impact of the available technology on providing re-engineering information.

The sample for each question of the study, based on the Triangular Likert scale, is as follows:

Table 10 Results of The Impact of Technology on The Quality of Financial Information

no	Fields	Agree	Neutral	Not Agree	Average account	Deviation normative	direction
12	Understand the information generated by the electronic accounting information system Easy to make decisions.	87.5	7.5	5	2.82	0.50	Agree
13	The electronic information system allows the accountant to provide information in a manner on a smooth and easy way.	87.5	12.55	0	2.88	0.33	Agree
14	The computerized electronic information system allows the assessment of past events for activity.	75	17.5	7.5	2.67	0.61	Agree
15	The electronic information system allows the computer to predict the results future activity.	60	25	15	2.45	0.74	Agree
16	The electronic accounting information system allows the preparation of financial reports impartiality.	60	27.5	12.5	2.47	0.71	Agree
17	The electronic accounting information system depends on a set of procedures automated oversight to verify the correctness of data processing.	65	20	15	2.50	0.75	Agree

Table No. 10 describes the opinions of accountants about the ability of technology to provide basic information. The second question allows the electronic accounting information system to provide information in a smooth and easy way has obtain the greatest

approval And this was supported by an arithmetic average of 2.88, while the fourth question was least accepted by the respondents, with a power of 2.45.

But in general, all the paragraphs of the available technology fluctuated with the reference average to the degree of agreement, so that the average was recorded Arithmetic for the technology axis 2.63, whose oscillations reflected the respondents in agreement with the degree of agreement. This does not mean that the study sample agreed in Most of them agree that the technology available in the computer information system in the Iraqi environment affects the quality of the information, and this is what This is confirmed by the standard billing, which scored a rate of 0.60, and this reflects the sparseness of the answers of the sample and its lack of dispersion in a large proportion.

In order to know the results of testing the extent of the impact of the re-engineering accounting information system on the quality of financial reporting in the Iraqi environment, we use the table next:

Table 11 Results of The Impact of The Re-Engineering Accounting Information System on The Quality of Financial Report

no	Fields	average account	deviation normative	direction
1	Documentary collection approved in the environment is sufficient to generate relevant information Quality.	2.95	0.49	Agree
2	Sufficient knowledge of accountants allows the generation of good information.	58.0	1.2	Agree
3	Available technology helps improve re-engineering information system	66.0	88.2	Agree
4	The general trend of the components of the re-engineering accounting information system	57.0	8.2	Agree

Table 11 describes the opinions of accountants on the ability of the re-engineering accounting information system to provide basic information. As it became clear to us that the constituent of the documentary group and its sufficiency in generating good information obtained the greatest support and that through the mediation of My account is 2.95, while the determinant of the ability of accountants to generate good information met the lowest acceptance from the respondents, and that An accounting average was estimated at 2.81, but in general, all the components of the accounting information system fluctuated with the reference mean. The degree of agreement, with a mean of 2.88, which reflects the volatility of the interrogators to an agreeable degree, does not mean that the sample The study agreed in the majority that the accounting information system in the Algerian environment enhances the financial information and this is confirmed by this The standard expenditure, which recorded an average of 0.57 forms, reflects the answers of the sample and its lack of dispersion by a large percentage.

The third branch: the hypotheses in the degree of influence of the re-engineering accounting information system on the quality of financial reporting,

To find out the degree of impact of the reengineering accounting information system on the quality of the information, the test-t-test of equality between the differences will be chosen. In the Iraqi environment, as shown in the appendix (04)

In terms of decision: the decision is made at the significance level $\alpha < 0.05$, and it is expressed as follows:

H0 There are no statistically significant differences. $\alpha < 0.05$.

H1 There are significant differences $\alpha > 0.05$.

First hypothesis test:

Table 12 Test Results of The First Hypothesis

first axis	Computed t value	significance level	decision
Documentary collection approved in the environment is sufficient to generate relevant information Quality.	-1.964	0.443	Accept the null hypothesis

Table No. 12 shows the results of the t-test to know the opinions of the study sample members about the first hypothesis. Statistical significance level 0.443, which is a value greater than the significance level, approved in the study whose value is measured 0.05, No evidence of the absence of statistically significant differences in the degree of influence of the documentary group on the quality of the information Evidence according to the opinions of accountants.

Secondly, the second hypotheses test:

Table 13 Test Results for The Second Hypothesis

first axis	Computed t value	significance level	decision
Documentary collection approved in the environment is sufficient to generate relevant information Quality.	-0.486	0.377	Accept the null hypothesis

Table No. 13 shows the results of the t-test to know the opinions of the study sample members on the second hypothesis, as it reached Statistical significance level 0.377, which is a value greater than the significance level approved in the study whose value is measured. 0.05, No evidence for the absence of statistically significant differences in the degree of influence of the human element on the quality of the information Evidence according to the opinions of accountants.

Thirdly, the third hypothesis:

Table 14 Test Results for The Third Hypothesis

first axis	Computed t value	significance level	decision
Documentary collection approved in the environment is sufficient to generate relevant information Quality.	-0.657	0.823	Accept the null hypothesis

Table No. 14 shows the results of the t-test to know the opinions of the study sample members about the third hypothesis. Statistical significance level 0.823, which is a value greater than the significance level, approved in the study whose value is measured 0.05, No evidence of the absence of statistically significant differences in the degree of technology impact on the quality of the data According to the opinions of my accountants.

The second requirement: To compare and discuss hypotheses from the accounting side:

Section one - checking hypotheses:

I. Effect of the Documentary Collection:

There is agreement that there is an impact of the documentary group on the quality of the information as stated in the questions of the questionnaire so that The institution provides all the documents that justify the accounting registration processes, and the credibility of a documentary group provides us with good information so that The results indicate that the documentary collection available at the institutions is sufficient to justify the accounting registration, and this matter is acceptable. Logically, from an accounting point of view.

2 - The influence of human elements:

Through the opinions of the interviewees, there is an agreement about the impact of the human element on the regime's factors, and through the experience of Efficiency that the effect lies in:

Lack of competence is one of the biggest obstacles to getting good information.

Practical experience that has an impact on the reality of the quality of the information.

This is considered acceptable and logical from an accounting point of view.

3- The effect of technology:

There is also general agreement about the importance of using the electronic information system, and its impact on the quality of information, and this My effect lies:

The electronic information system provides information in a smooth and easy way.

An electronic information system that facilitates the decision-making process. This is considered acceptable and reasonable from an accounting point of view.

3.6.2. View And Analyze Data.

Second part: Accounting analysis:

First- Accounting analysis of the first hypothesis:

through the results of the questionnaire for the first hypothesis related to the impact of the documentary group On the quality of the information, we found out the importance of each element according to the arithmetic mean, and the order was as follows:

- The institution has all the documents that justify accounting registrations.
- The credibility of the documentary group provides us with good information.
- There is a significant amount of documents that justify all the events that the accountant must record;
- The documentary group provides additional information that gives a complete picture of the financial events of the moment (financial statements,

Statistical tables, graphs);

The documentary group provides data that help predict the historical events associated with the economic activity;

According to the opinions of accountants, there is an agreement on the importance of an element that the institution has all the documents that justify the accounting operations. So that the element was compared in terms of the theoretical aspect of the study, so the documents are considered objective evidence, which is the first step. In the work of the system, this matter is acceptable and logical from an accounting point of view.

Second- Accounting analysis of the second hypothesis:

through the results of the questionnaire for the second hypothesis related to the impact of human elements on Quality of information We found out the importance of each element according to the arithmetic mean, and the order was as follows:

- The inefficiency of accountants in the institution is considered one of the most important obstacles to the accounting information system.
- Practical experience in using the accounting information system affects the quality of the financial information.
- The accountants have sufficient professional competence to suit the tasks assigned to this.
- The labor-intensive organization requires the use of advanced information systems.
- The accountant is satisfied with the current Selassie information system.
- The resistance of accountants in the institution to use fraudulent information systems in response to the availability of quality characteristics in Sargent Accounting information system.

According to the accountants' opinions, there is an agreement on the importance of professional competence and experience in generating good information, so that it was dropped. Theoretically, and according to the opinions of accountants, we found that

competence and experience played a role in activating the information system accounting this is acceptable and logical from an accounting point of view.

Third - Accounting analysis of the third hypothesis:

through the results of the questionnaire for the second hypothesis related to the impact of technology on Quality of information we found out the importance of each element according to the arithmetic mean, and the order was as follows:

- It allows the electronic computer information system to provide information in a smooth and easy way.
- Understanding the information generated by the electronic computer information system facilitates decision-making.
- The computerized information system allows for the evaluation of past events of the activity.
- The computerized computer information system is based on a set of automated control procedures to monitor the correctness of data processing.
- An electronic accounting information system allows for unbiased financial reporting.
- The computerized information system allows computers to predict the future results of the activity.

According to the opinions of accountants, there is an agreement on the importance of the electronic accounting information system in generating good information so that the Theoretically dropping the element and according to the accountants' opinions, it became clear to us that the electronic accounting information system played a role in activating the The system records the accounting information, and this is acceptable and logical from an accounting point of view.

3.7. RESULTS AND SUGGESTIONS

In this chapter, we have tried to project the theoretical aspect on the ground of the Iraqi environment, by knowing the reality of the situation in Iraqi.

The reengineering accounting information system and its impact on the quality of the informational information, by using the questionnaire tool to know the extent of the impact of the reengineering Information system accounting for the quality of the information.

The results of the questionnaire indicated that there is an impact of the accounting information system on enhancing the financial information, as the study found.

However, the computer information system will be based on a group of components consisting of qualified personnel and an infrastructure of electronic devices Documentary documents that transcribe economic facts, which contributed to making the system monitor all economic events fortuitously, as well as the results indicated that there was no difference in the hypotheses of the effect of the reengineering accounting information system in enhancing and refining financial information.

Through this study, we tried to identify the impact of the re-engineering accounting information system on the quality of the financial lists from

During the theoretical and empirical study that we carried out and which we conducted on a sample of accountants in order to address the problem

Next, to what extent does the accounting information system affect the quality of the data?

First: hypothesis testing

After presenting and discussing the various findings, we will test the validity of the hypotheses in the following related to the subject of the study and represented in:

First Hypothesis:

The documentary collection is considered an accounting information system input, so the approved documentary collection is the environment is sufficient to generate quality information.

It becomes clear to us through the analysis of the first hypothesis that the value of the arithmetic mean for the axis of the documentary group is in the degree

Consent, when it indicates that the documentary collection is sufficient to generate information of quality, and this is confirmed by the equality test between the differences that the documentary group affects the evidence, and therefore we accept the first hypothesis.

The second hypothesis:

The processing depends mainly on human elements, so the sufficient knowledge of accountants allows the generation of good information.

It becomes clear to us through the analysis of the first hypothesis that the value of the arithmetic mean of the axis of human elements lies in the degree Agreeing, when it is indicated that the human elements are capable of generating good information, and this is confirmed by the equality test between the differences that if the human element influences the evidence, we accept the second hypothesis.

The third hypothesis

Applications and electronic software are able to provide good information, so the available technology helps to Information improvement.

It becomes clear to us through the analysis of the third hypothesis that the value of the arithmetic mean for the technology axis lies in the degree of agreement

When it is determined that technology is capable of improving information, and this is confirmed by the equality test between differences that technology affects

On the evidence, we accept the third hypothesis.

Second: the results

- The institution has all the documents that justify accounting registrations.
- The documentary group has credibility that provides us with good information.
- There is a significant amount of documents that justify all the events that the accountant must record.
- The inefficiency of accountants in the institution is considered one of the most important obstacles to the accounting information system.
- Practical experience in using the accounting information system affects the quality of the financial information.
- The electronic accounting information system has the ability to produce understandable information because it presents the outputs of the system is smooth and easy.
- The electronic accounting information system contributes to the preparation of financial reports that are characterized by objectivity, honesty, and distancing them. Completely about bias.
- The electronic accounting information system provides information that is comparable from year to year so that it is characterized by The information is similar in the structures of institutions and offices, and this facilitates the comparison process well and accurately Forecasting.

Third: Recommendations:

In light of the previous results, the following recommendations can be made:

- The need to pay attention to the material and human components of an accounting information system, though.
- Creating documents and records periodically for the possibility of review, auditing and matching their balances with the stores at any time.
- Reducing documents that justify economic events.

- The necessity of providing accountants with training courses periodically to develop skills to raise the technical level.
- It is necessary to pay attention to the technological aspect, though.
- Continuous development of the accounting information system through the use of applications and software electronic.



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Appendix:

The researcher is conducting a field study entitled: "The impact of the re-engineering accounting information system on the quality of the financial statements. "This is as academic research for the requirements for obtaining an academic master's degree in accounting and financial. We hope that you will answer the questionnaire questions accurately so that the validity of the study results depends on the accuracy of your answer, and that your cooperation with us enhances scientific research, knowing that the questionnaire data is used for the purposes of research.

Thank you for your cooperation

Academic Certificate:

- Diploma
- Bachelor's
- Master's
- Doctorate

Year Experience:

- Less than 5 years
- From 5 years to 10 years
- More than 10 years

Workplace:

- Corporate office
- Government employee

Occupation:

- Accounting expert
- Accountant
- Certified accountant
- Accountant at an institution

A/First hypothesis:

The documentary collection approved in the environment is sufficient to generate quality information.

No	Paragraphs	Agree	Neutral	Not Agree
1	The institution possesses all documents that justify the recording of accounting operations.			
2	There is a great deal of documentation justifying all the events that need to be undertaken the accountant must record it.			
3	The documentary collection provides data that helps predict financial events associated with economic activity.			
4	The credibility of the document group provides us with good information.			
5	The group provides documentary evidence and additional information that gives a complete picture of financial events for a period of time (financial statements, statistical tables, graphs)			

B / Second Hypothesis: Sufficient knowledge of accountants allows the generation of good information

No	Paragraphs	Agree	Neutral	Not Agree
6	The accountant is satisfied now with the accounting information system now.			
7	A labor-intensive organization requires the use of advanced accounting information systems.			
8	The efficiency of accountants in the organization is one of the most important obstacles to the system accounting information			
9	The resistance of accountants in the institution to the use of re-engineering accounting information systems Limits the availability of quality features in the reengineering accounting information systems models.			
10	Practical experience in using the accounting information system affects the quality of financial statements.			
11	Accountants have sufficient professional competence to suit the assigned tasks.			

C/ The third hypothesis: Available technology helps to improve information.

No	Paragraphs	Agree	Neutral	Not Agree
12	Understand the information generated by the electronic accounting information system Easy to make decisions.			
13	The electronic information system allows the accountant to provide information in a manner on a smooth and easy way.			
14	The computerized electronic information system allows the assessment of past events for activity.			
15	The electronic information system allows the computer to predict the results future activity.			
16	The electronic accounting information system allows the preparation of financial reports impartiality.			
17	The electronic accounting information system depends on a set of procedures automated oversight to verify the correctness of data processing.			

Supplement No. 2

Reliability statistics

Alpha of Cronbach	Number of elements
0,794	17

Supplement No. 3

Reliability statistics

	N	Mean	Standard deviation
The institution possesses all documents that justify the recording of accounting operations.	40	2,95	,318
There is a great deal of documentation justifying all the events that need to be undertaken The accountant must record it.	40	2,73	,554
The documentary collection provides data that helps predict financial events associated with economic activity.	40	2,53	,640
The credibility of the document group provides us with good information.	40	2.88	,404
The group provides documentary evidence and additional information that gives a complete picture of Financial events for a period of time (financial statements, statistical tables, graphs)	40	2,63	,586
The documentary collection approved in the environment is sufficient to generate quality information	40	2.7400	,32408

Reliability statistics

	N	Mean	Standard deviation
The accountant is satisfied now with the accounting information system now.	40	2,45	,749
A labor-intensive organization requires the use of advanced accounting information systems.	40	2,62	,667
The efficiency of accountants in the organization is one of the most important obstacles to the system accounting information.	40	2,85	,427
The resistance of accountants in the institution to the use of re-engineering accounting information systems Limits the availability of quality features in the reengineering accounting information systems models.	40	2,43	,594
Practical experience in using the accounting information system affects the quality of financial statements.	40	2,78	,480
Accountants have sufficient professional competence to suit the assigned tasks.	40	2,67	,616
Sufficient knowledge of accountants allows generating good information	40	2,6333	,27529

Reliability statistics

	N	Mean	Standard deviation
Understand the information generated by the electronic accounting information system Easy to make decisions.	40	2,82	,501
The electronic information system allows the accountant to provide information in a manner on a smooth and easy way.	40	2,88	,335
The computerized electronic information system allows the assessment of past events for activity.	40	2,67	,616
The electronic information system allows the computer to predict the results future activity.	40	2,45	,749
The electronic accounting information system allows the preparation of financial reports impartiality.	40	2,47	,716
The electronic accounting information system depends on a set of procedures automated oversight to verify the correctness of data processing.	40	2,50	,751
Available technology helps improve information	40	2,6333	,37401

Supplement No. 4

Reliability statistics

	Levene's test for equality variances	Variances T-test for equality averages
The documentary collection approved in the environment is sufficient to generate quality information.	,443	-1,964
Sufficient knowledge of accountants allows generating good information	,377	-,486
Available technology helps improve information	,823	-,657