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INTEGRATION OF THE ACCOUNTING INFORMATION SYSTEM AND PRODUCTION ON TIME AND ITS REFLECTION IN REDUCING COSTS

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Abstract
The study aims to know and explain the impact of the integrative relationship between the accounting information system and The just-in-time production system (JIT(and their role in reducing costs and the efficiency of the information provided to the economic unit. The researchers concluded that the application of accounting information systems increases the ability of the economic unit to adapt to developments in the business environment as well. This integrative relationship fundamentally affects the reduction of costs and increases the efficiency of management through the quality of information obtained by the economic unit. which economic units need to carry out their work.

Keywords: Accounting information system, accounting information system requirements, The just-in-time production system, The just-in-time production system requirements, The just-in-time production system strategy.

Introduction

Economic units have witnessed great developments at the present time and the desire to survive and continue in the competitive market, which necessitated the economic units to provide products characterized by low cost, as it highlighted the strengthening of accounting information using modern systems because of their major role in helping economic units to survive and prosper and enhance Its competitive ability to manage operations and production, as the study sought to integrate accounting information systems and production systems on time to reduce costs.

The first topic: the methodology of the study.

First: the study problem:

Accounting information is one of the means for the success of the economic unit in a competitive environment, in addition to its role in managing production on time and the resources owned by the economic unit. Therefore, the senior management must use this information in the best possible way and create the appropriate conditions for it, for its great role in raising performance levels. Hence the importance of paying attention to accounting information and studying how to reduce costs. Accordingly, researchers can define the research problem in the following questions:

1. There is a clear shortcoming in employing the accounting information system and production on time to reduce costs?
2. The on-time production system greatly influences cost reduction?

Second: the importance of the study:

The importance is highlighted by studying the variables of the study sample, which represent modern variables in the field of accounting management and production processes, as the accounting information system and production on time constitute one of the directions adopted by the economic unit in implementing its functions and achieving its goals, and reducing costs is one of the indicators that can reflect The success of the economic unit, as well as building and strengthening trust between it and the stakeholders.

Third: The objectives of the study:

Through the variables of the study sample, the researchers seek to achieve a number of goals, the most important of which are:

1- Studying the nature of the factors that affect the effectiveness of the accounting information system.
2- Studying how to take advantage of the accounting information system to support production operations on time.
3- Analysis and statement of the integrative relationship between the accounting information system and production on time and its role in reducing costs.

Fourth: The hypothesis of the study:

The hypothesis of the study is embodied in a basic premise: (The use of the accounting information system to support production processes on time leads to reduced costs).

The second topic: the accounting information system

First: the concept of an accounting information system:

Accounting information is the means by which economic units assess their financial condition, performance, and monetary and non-cash expenditures, and the technical means used to communicate accounting information is financial reports, which must be appropriate and prepared and used in a good manner in order to include appropriate credibility in making appropriate decisions. (Al-Ammari, 2004: 124)

The accounting information system relates to economic data resulting from economic events or internal processes. Most of these data are expressed in financial form (such as the value of sales) or may be non-financial (such as the number of hours worked) and are then translated into financial data (Al-Dahrawi and Kamel, 1998: 55).

The accounting information system is defined as a system that collects, records, stores and processes data to produce information for decision makers. The accounting information system is one of the components of the management information system (Al-Jazrawi and Al-Janabi, 2007: 22-24).

If accounting information systems are newly considered the party responsible for providing financial and non-financial information to all departments, sections and other parties, the accounting information system can also be defined as the sub-system that works to convert data into accounting information necessary to support the decision-making process, and it is a sub-system within the economic unit that collects Data (financial and non-financial) is analyzed, categorized, processed and transformed into information and this information is provided to different parties inside and outside the economic unit with the aim of assisting the parties in making the decision related to them (Abdul Qadir, 2007: 2).

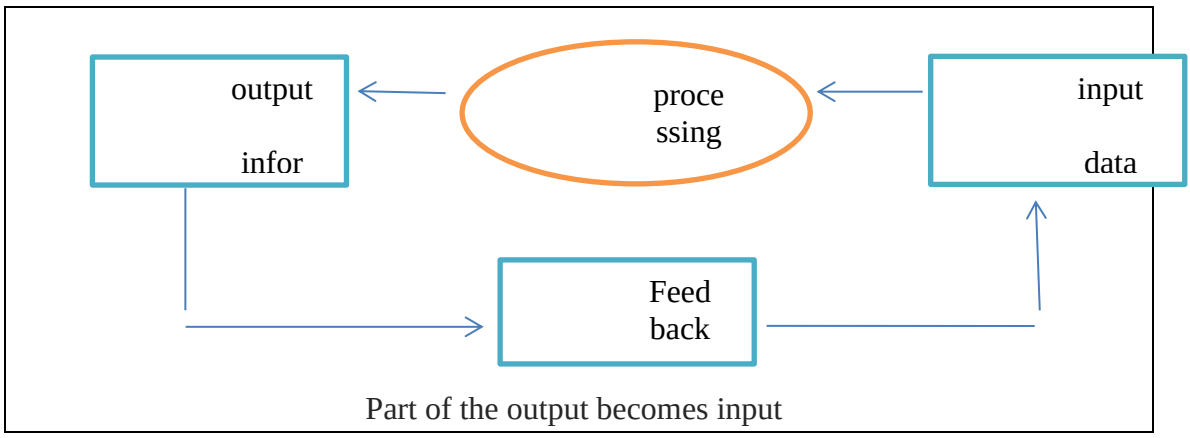

Figure (1) Explains the concepts and components of accounting information systems
Source: Prepared by the researchers.

Second: The objectives of the accounting information system:

The accounting information system aims to provide information to meet the needs of users within the economic unit, or outside it, such as customers, government agencies and others. Among its objectives (Abdul Qader, 2007: 5):

1. Providing the necessary information to complete daily operations and tasks: The economic unit performs many economic operations such as sales, purchases, and these operations are processed according to the accounting information system.
2. Serving the different administrative levels: The accounting information system provides useful information to managers at all administrative levels with the aim of preparing future plans, making decisions or dealing with problems and optimal use of available resources.
3. Preparing administrative performance reports: Accounting information systems aim to deliver appropriate information to all levels of management to prepare periodic reports aimed

at measuring the success and failure of the administration in achieving the objectives of the economic unit, and it provides a feature of short-term control.

Third: The most important basic components and elements of an accounting information system:

Accounting, like other sciences, has its own system, consisting of three main parts: inputs, processing, and outputs. And like any other system, it is governed by several strict policies and procedures that may not be bypassed for any reason, regardless of whether the system is computerized or not (Al-Salmi, 2010: 5-7). Therefore, the basic components of the accounting information system, which are mainly represented in (Sufyan, 2012-36:35):

1- Data collection unit (input): This part collects data from the environment surrounding the economic unit or by feedback by observation and recording. These data represent the events that the accountant is interested in and considers useful and must be obtained and recorded.

2- Data processing unit: the accountant records, post, balances, analyzes, and the financial accountant relies on the traditional system such as the general journal, the central system, or the auxiliary diaries, or the cost accountant relies on one of the cost accounting methods to calculate the cost price and analyze costs.

3- Data storage unit: The accounting data needs to be stored in the form of automated or manual documents to be used in the results and for several accounting cycles.

4- Information Dissemination and Dissemination Unit (Outputs): This unit provides us with the various outputs of accounting information systems such as financial statements, attached tables, reports and costs to be used within external parties such as the tax department and for internal parties such as investors.

5- Feedback unit: such as standard costs in the partial cost accounting system.

Fourth: Requirements for the success of the accounting information system:

Any efficient accounting information system must contain the following (Al-Khademah, 2005: 261-262):

1. Basic Terminology: There are many very important accounting terms that the accounting system must contain and work with.

2. Debits & Credits: All accounts in the accounting information system are based on the concept of debtor and creditor, meaning that all accounts created in the accounting system have only two parties, namely the debtor and the creditor, and the two parties must be identical in every entry and in all cases.

3. Basic Equation: As is known by the double-entry system, that the debit side must be matched by the entry of a credit side equal in quantity, and vice versa. This concept leads to the basic equation: Assets = Liabilities + Equity.

4. Structuring the financial statements and equity statements: It is a common practice that the capital and retained earnings are reported in the equity section of the balance sheet. Dividends are also reported in the statement of retained earnings, and expenses and revenues are reported in the income statement. At the end of the financial period, the corresponding output of both revenues and expenses is transferred to retained earnings. Hence, any difference in the above-mentioned items will affect the equity.

Fifth: Indicators of the success of the accounting information system:

Many researchers dealt with measures or indicators of the success of accounting information systems, but they differed in the number of these indicators, and the relevant literature shows that many studies have adopted the following measures of information systems success (Zewail, 2015: 4):

1. Information quality: This indicator describes the characteristics of the information system outputs and plays a prominent role in the success of this system and its contribution to rationalizing the decision-making process.
2. System quality: It is known that the quality of the information system positively affects its success as it focuses on the desired characteristics of the system itself.
3. User satisfaction: This indicator is considered one of the most widely used measures to evaluate the success of the information system, and it determines the user's response to the effective use of the information system, as well as being the basis upon which the beneficiary depends in using the system.
4. Use of the system: The use of the system refers to the extent to which the beneficiaries depend on the outputs provided by the system in the performance of their tasks. The level of use can be measured through many metrics, including the level of use, frequency of use, time spent in use, and purpose of use.

Sixth: Accounting information system requirements:

The requirements of the accounting information system are generally related to a group of human and material parts, and in light of the manual operation of the data, the system will count on mainly to the human cadre, but when the economic unit works under electronic work, it is necessary to use electronic means and the Internet is one of the most important of these Means, which requires the accounting information system to depend on the electronic operation of data, which calls for the need to develop its components to include all the means required by work in light of electronic business (Yahya and Al-Hali, 2003: 8-11). The requirements of the accounting information system are as follows (Hafez and Abbas, 2014: 83-87):

1- Qualified individuals group: The importance of the presence of individuals within the components of the accounting information system increases in light of electronic work in terms of the necessity of the presence of qualified individuals - scientifically and practically - and their ability to perform accounting work in light of the use of modern technologies and the multiplicity of parties that have a relationship with the economic unit.

2- Computers: They represent the main means in the work of the accounting information system at work, since it is not possible to complete the work without them, whether in terms of data operation and processing with the required speed and accuracy, or in terms of the possibility of making contacts with the parties that are dealt with and communicating the necessary data and information.

3- Software: It includes a set of operational instructions directed to the computer, which it follows to implement the objectives required of the system.

4- Database: The accounting database represents a group of files linked to each other in a logical manner and stored in an organized manner that facilitates the access of application

programs to them in order to process the data. The presence of the database within the components of the accounting information system is an important matter.

5- Procedures: It means a set of policies and methods that should be followed when using, operating and dealing with the information system.

6- Communication techniques: It means all activities and means related to the electronic transmission of information and data from one site to another using devices, programs, media or channels that link computers and some of them or between computers and some other automated units.

The third topic: The just-in-time production system

First: The just-in-time production system in terms of concept and goal:

The just-in-time production system (JIT) is one of the systems that rely on theoretical foundations and is considered the basis for practical applications in many companies. Verify the application of this system (Al-Ahmar, 2007, 7). It is also known as one of the modern Japanese management systems, which has become an area of interest for many present and future tangible and intangible benefits and returns (Heifer and ender ,2011: 36).

This system played an active role among the workers. It was a powerful motivator whose role is evident in contributing to solving some problems away from the traditional systems based on the approach to ensure better productivity and more effectiveness. This system also contributed to the provisions of control, the development of loyalty among the employees and the support of the creative thinking methodology. Managers and workers as a single work team capable of facing difficulties and solving production problems (slack et al, 2010: 4). The Just-in-Time Production (JIT) system is a philosophy and a set of methods that are used for manufacturing, where you provide raw materials on order and on time (Eugene & Rubha, 2017, 15). In continuation of the foregoing, there are many goals that The just-in-time production system seeks to achieve , and perhaps the most important of these goals is what was confirmed by a study (Kootanaee, et al., 2013. 15).

1- Increasing the company's long-term competitiveness, as its competitiveness increases with the application of the Just-in-Time Production system by following ideal production methods.

2- Increasing the degree of efficiency in the company's production processes by achieving a high level of productivity.

3- Reducing the damage and defects of production and reducing the time and effort associated with the production process in a way that contributes to reducing the cost of production.

4- Achieving customer satisfaction by producing products that meet their needs in the right quantity and time.

5- Achieving quality in products, taking into consideration cost, by achieving a balance between cost and quality.

6- Exploiting the company's resources and working to reduce the stock to a minimum.

7- Creating and building trust between the company and its suppliers in a way that contributes to the supply of raw materials on time and with the appropriate quality

8- Achieving flow and flexibility in production through a good arrangement of factories and machines.

Second: The just-in-time production system in terms of elements and requirements.

After the researchers reviewed both the concept and goal of the production system at the time, the elements of this system and the requirements that must be met for successful implementation will be addressed as follows:

1- Elements of a Just-in-Time Production (JIT) system:

For industrial companies to work in light of The just-in-time production system technology, they need elements that work with each other to integrate the work and The just-in-time production system, These elements are as follows:

A - Reducing the number of the supplier chain: as working in light of the on-time production system motivates the company to work in an environment characterized by reliability and accuracy, and therefore a simple group of suppliers must be provided that works with complete confidence and supplies materials on time. (Rahman..2016, p23).

B - Improving the factory arrangement: Industrial companies work on preparing their factories, equipment and machines to create work under prior planning for actual production and thus provide several professional production lines to work at the same time, and this matter is important in terms of implementing purchase orders that require more than one product at the same time, which leads to Savings in material handling costs and the absence of the need for warehouses for incomplete production (Saleem, 2014, 33-37).

C - Workers with diverse skills: where the application of the production system (JIT) requires the provision of workers with the skills and experience necessary to deal with the volume of production on time, so the need to pay attention to time management is a prominent feature of good work in light of a productive work environment that depends on Production (JIT) (Salaheldin,2015,360-362).

D- Preventive maintenance: The time wasted while maintenance workers repair machines and equipment needed for production, it affects the essence of the concept of the (JIT) system in terms of the delay in delivering products to the customer, and that this delay is not considered at the core of the production system (JIT), as The cost of lost time in maintaining machinery and equipment is a loss, so industrial companies remedy these cases by carrying out preventive maintenance (Garoma, 2014,16).

E - Avoiding defective, damaged and waste: The JIT system works to avoid defective, damaged and waste, and defective means that production that does not conform to specifications according to the customer's request, as for the damaged product that does not carry an added value to it, while the production waste resulting from the production process May constitute additional avoidable expenses. (Al-Rawi, 2012, p. 106).

H - Reducing the preparation and preparation time: Reducing the preparation time leads to an increase in the capacity of the machines and reduces the stock of finished production, and the materials in operation, and production with small meals increases the number of preparation periods, so the JIT system is mainly oriented towards reducing the preparation time Which is the time to re-calibrate the machines to be ready for the new meal and also the preparation time can be reduced by synchronizing the workflow by a larger amount (Matarneh, 2014, 62; pour Asiabi, 2012, 1225).

C- Total Quality Control: The application of total quality in the JIT system includes all operations and activities of the economic unit by following all methods and techniques that contribute to raising its production efficiency and dispensing with all unnecessary activities and raising the level of quality in all production stages by focusing on Knowing the needs of customers and supplying the raw materials necessary for the production process in accordance with the specifications and standards required to produce goods and services that meet those needs (Hsing & Kao, 2016, 751).

2- Requirements to implement the)JIT(philosophy:

There are many requirements that must be met in order for the production system (JIT) to achieve its goals as the main pillars for building this system and the success of its application, they can be summarized in the following points (Al-Atrushi, 2013, 41):

A - Considering suppliers as partners: Assuming suppliers as partners and relying on a specific number of them enables the on-time purchasing system.

B - Improving the arrangement of the factory: This approach aims at arranging the factory, and this leads to savings in material handling costs, and the absence of the need for warehouses for incomplete production.

C- Workers with multiple skills: The workers must have comprehensive experience. The worker in traditional production systems is specialized in working on one machine, but in the (JIT) system he must be familiar with working on all machines of a single manufacturing cell, carrying out repair and maintenance operations, and other things. Examination work.

D - Streamlining production activities: The (JIT) production system is supposed to simplify production activities and get rid of unnecessary activities that do not add value to the product so that the manufacturing time is equal to the completion of the operating time only.

E - Introducing the computer in the preparation of production lines: The automation of equipment enables to reduce the preparation time significantly, because the preparation process will be limited to a simple change in the computer program, and this takes place in a few minutes, and thus it is possible to move from one product to another quickly and avoid the need to produce batches big.

The researchers believe that the availability of these requirements greatly helps in achieving the desired goal of applying the (JIT) production system, so it is necessary to confirm their availability before starting to implement it.

Third: Just-in-Time Production (JIT) system strategy:

The writers and researchers differed in their definition of the production strategy (JIT), according to their respective points of view, in addition to their differences in terms of cultural, educational and practical background, as Heifer & ender defined it as determining how the economic unit can achieve its goals (Heifer & ender, 2011, 66). While Slack et al defined it as a type of applications and decisions that the economic unit takes and works on implementing in order to accomplish operational activities and thus reach the final goals with high efficiency and effectiveness (Slack et al, 2010: 62), On the other hand, Krajwcke & et al defined it as the strategy through which production management (JIT) and operations can help the company to carry out its business and thus help it build value for customers

(Krajwcke & et al, 2010: 29). Al-Najjar and Mohsen also defined it as the vision on which the operations function is based in determining how decisions are taken to achieve interdependence and integration with the competitive business strategy of the business unit and the main strategy of the organization (Mohsen and Al-Najjar, 2004, 61). We note through the above definitions that the researchers, each of them defined operations strategy from a different point of view, but all these definitions emphasized the role of production management on time and operations in helping the company achieve its goals and gain a competitive advantage compared to other companies in the industry.

The production and operations management strategy (JIT) has gone through a number of developmental stages until it reached the stage it is in at the present time (Alex &Hill, 2011: 54) Defining a set of steps that can contribute to the development of the production strategy on time and operations, and the most important of these steps are the following:

1. Setting company goals.
2. Marketing strategy development.
3. How can the quality of products and services be achieved and how to win other market places.
4. Operations strategy development - quick system selection.
5. Operations strategy development - Infrastructure selection.

Fourth: The role of accounting information and just in time systems in reducing costs:

We live today in the era of informatics and the competitive environment, where each of them has become a basic pillar on which to manage the operations of the economic unit, through the processes of information production, processing, dissemination and benefiting from it in building economic units that absorb modern technologies and deal with the expanding circle of knowledge represented by the globalization of trade and the development of communication and information systems We enclose Figure (2) to illustrate the integrative relationship between information systems and the production system (JIT), as follows:

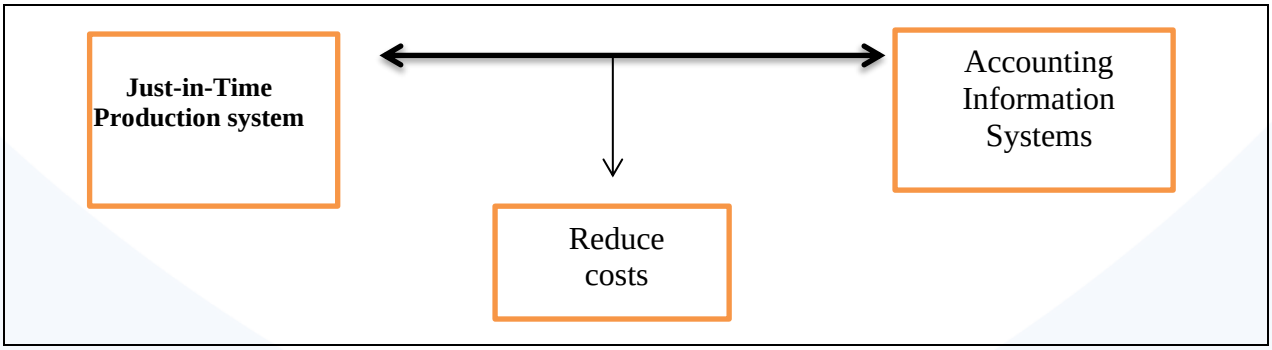

Figure (2) Explains the integrative relationship between accounting information systems and production system (JIT)

Source: Prepared by the researchers.

Owning an accounting information system is a critical factor in the success of the economic unit to strengthen its competitive position and to draw plans in the future by the administrative authorities to take appropriate decisions, and that economic units today do not seek to control selling prices, but rather seek to control the elements they own that determine costs. Therefore, it focused its attention on cost control, which made accounting information systems occupy a distinguished position in the economic unit. Therefore, the technical revolution and the modern manufacturing environment made traditional systems ineffective in handling and tracking costs, the use of high technology in production and the spread of the use of advanced and electronically controlled machines and the use of Flexible and integrated manufacturing systems up to the automated factory This has changed the cost structure, as the economic units realize the fact that traditional cost systems are no longer suitable for the modern business environment, which made them look for modern systems that provide them with their needs of high-accuracy information. This move had a significant impact on the development of cost accounting systems, which led to the emergence of new ideas that changed the philosophy used in traditional systems and in handling costs. These ideas led in the new system to address the flaws in traditional systems and keep pace with management information needs, termed as an accounting system Costs based on production in time and there are many benefits gained from the application of JIT, especially in reducing production costs for companies, And in confirmation of what was previously stated that there are many gains achieved by following the JIT system in the production process, which can be monitored in the following points (Broyles, 2016, 27):

1- Better and greater quality production, so that the quality of production becomes the responsibility of each worker, not the responsibility of the quality inspectors

2- Reducing the cycle of the product in the production processes by eliminating unnecessary activities that hinder the production process.

3- Reducing the costs related to transportation, handling and storage to reach the zero limit of inventory.

4- Increasing the participation of workers and their work as a team, and their sense of responsibility to meet the demands and desires of customers with a high capacity.

The fourth topic: the practical aspect of the study

First: a description of the study tool.

The data collection tool that the researchers relied on is to obtain the initial data necessary for the current study in a questionnaire list, which was prepared based on the use of the standards that were developed in the field of research, in addition to the results of the exploratory study through the opinion of the respondents from them, and the researchers distributed the questionnaire form On 40 individuals and then conducting statistical analyzes, it is worth noting that the basic questionnaire list has been designed according to the five-tiered scale (Likert) to determine the answers of individuals, so that the weights of the answers range from strongly agree and strongly five degrees to strongly disagree with one degree, according to the nature of Each field of the questionnaire, which enables obtaining related data and to ensure that a normal distribution of data is made in order to accept the application of statistical methods to it. In addition, and in order to avoid the so-called

common methodological variance of the research tool, the researchers collected data related to the independent and dependent variables of the current study at intervals of time in order to reduce the trend of the sample vocabulary towards seeking to achieve symmetry in the answers and maintain their consistency in order to achieve the objectives of the research and testing the hypothesis was Adoption of the survey method to obtain the data, and some statistical methods (arithmetic mean, standard deviation) were relied upon, as it consisted of (10) questions distributed over four axes. The answers to each paragraph were designed according to the five-point Likert scale.

Second: Analysis of the study sample

Table (1) shows the general information related to the respondents, according to what was obtained through their answers, using frequencies and percentages, as follows:

Table (1) General information of the individuals surveyed

The ratio %	Repetition	Certificate	Part One: General Information
25	**10**	PhD	**Qualification**
20	**8**	Master's	
10	**4**	diploma	
35	**14**	Accountant	
10	**4**	Bachelor's	
100	**40**	**the total**	
---	---	Less than 5 years old	**Years of Experience**
20	**8**	5-10 years old	
37.5	**15**	10-15 years	
42.5	**17**	15 years and over	
100	**40**	the total	

The table was prepared by the researchers based on the outputs of the (SPSS) program.

It is noted from the above table that a high percentage of the research sample hold specialized scientific degrees in accounting and auditing (scientific qualification), and this enhances the level and awareness of respondents to the questions.

With regard to years of experience, it is noted from the above table that all sample members have more than five years of practical experience, and this reinforces the realistic answer to the questions:

s	Questions	strongly agree	agree	undecided	disagree	'strongly disagree	mean deviation	standard deviation
1	**The administration in any economic unit seeks continuously to develop the hardware and software used in the production of accounting information to raise its efficiency and quality.**	**16**	**12**	**6**	**2**	**4**	**7.6**	**1.52**

2	**Accounting information systems provide for the different administrative levels in the facility many internal and external factors and variables on which it depends when making decisions**	**14**	**16**	**8**	**2**	**0**	**6.8**	**1.26**
3	**Reliance on accounting information systems increases in the event of intense competition in the business environment**	**18**	**10**	**6**	**4**	**2**	**6.4**	**1.2**
4	**Accounting information systems provide decision makers in the economic unit with the necessary information about the actions and conditions of those dealing with the economic unit.**	**16**	**10**	**8**	**2**	**4**	**8.2**	**1.64**
5	**The accounting system provides financial information (quantitative and qualitative) with predictive ability that helps management in formulating and designing future plans for the economic unit.**	**12**	**16**	**6**	**4**	**2**	**6.0**	**1.14**
6	**Implementation of the production system (JIT) in the organization helps to reduce storage costs by approaching zero inventory**	**16**	**14**	**4**	**4**	**2**	**4.8**	**1.68**
7	**Implementation of a production system (JIT) helps reduce product costs by reducing raw material storage costs**	**12**	**14**	**8**	**6**	**0**	**18.6**	**1.65**
8	**Implementation of production system (JIT) helps reduce product costs by reducing finished production storage costs**	**20**	**12**	**2**	**4**	**2**	**6.2**	**1.18**
9	**Production system (JIT) helps reduce costs for the product by removing all activities that do not add value to the product, especially storage costs**	**12**	**14**	**8**	**9**	**0**	**18.6**	**1.56**
10	**Production technology (JIT) helps reduce the costs of the work product by training workers to be efficient at work and thus reduce the cost of damaged and defective product**	**10**	**16**	**12**	**2**	**0**	**7**	**1.46**

By analyzing the questionnaire, the following becomes clear:

(1) The administration seeks in any economic unit and continuously to develop the hardware and software used in the production of accounting information to raise its efficiency and quality, as the average ratio was (7.6) while the standard deviation was (1.52), which indicates that the economic units seek to develop the devices and software.

(2) Accounting information systems provide for the different administrative levels in the facility many factors and internal and external variables that depend on it when making decisions, where the arithmetic mean ratio was (6.8) while the standard deviation was (1.26), which indicates that the credibility in preparing accounting information It helps users to make appropriate decisions.

(3) Reliance on accounting information systems increases in the case of intense competition in the business environment, where the arithmetic mean was (6.4) while the standard deviation was (1.2), which indicates the increased dependence of economic units on information systems.

(4) Accounting information systems provide decision makers in the economic unit with the necessary information about the behavior and conditions of those dealing with the economic unit, where the arithmetic mean ratio was (8.2) and the standard deviation was (1.64), which indicates that appropriate accounting information contributes to developing the skills of users and makers. decisions.

(5) The accounting system provides financial information (quantitative and qualitative) with predictive ability that helps management in formulating and designing future plans for the economic unit. , where the arithmetic mean was (6.0) while the standard deviation was (1,14), which indicates that accounting information systems help management in formulating and designing future plans for the economic unit.

(6) The application of the specific production system (JIT) in the institution helps to reduce storage costs by approaching the zero stock .. where the ratio of the arithmetic mean (4.8) and the standard deviation (1.68), which indicates that the application of the production system (JIT) in the institution Helps reduce storage costs by approaching zero inventory.

(7) Implementation of the JIT system helps reduce product costs by reducing raw material storage costs. Where the arithmetic mean was (18.6) and the standard deviation was (1.65), which indicates that the application of the JIT system helps to reduce product costs by reducing the costs of storing raw materials.

(8) Implementation of JIT system helps reduce product costs by lowering finished production storage costs. Where the arithmetic mean was (6.2) and the standard deviation was (1.18), which indicates that the application of the production system (JIT) helps to reduce product costs by reducing the costs of storing finished production.

(9) Production system (JIT) helps reduce costs for the product by removing all activities that do not add value to the product, especially storage costs. Where the arithmetic mean was (18.6) and the standard deviation was (1.56), which indicates that the JIT production system helps reduce costs for the product by removing all activities that do not add value to the product.

(10) JIT helps reduce labor product costs by training workers to be efficient in work and to reduce the cost of damaged and defective product. Where the arithmetic mean was (7) and the standard deviation was (1.46), which indicates that JIT helps reduce product costs by training workers on efficiency at work and thus reducing the cost of damaged and defective product.

Fifth topic: Conclusions and Recommendations

First, the conclusions:

1- The application of accounting information systems leads to an increase in the ability of the economic unit to adapt and adapt to the evolving business environment.

2- Showing the importance of production just in time and focusing on it if it becomes an essential percentage in reducing costs and leads to significant savings in addition to non-financial effects to improve the reputation of the economic unit.

3- The success of the production system on time depends on the efficiency of the administration through the skill it has in using the accounting information system.

4- The study emphasized the administration's need for an accounting information system to help it reduce costs to obtain consumer satisfaction.

Second: recommendations

1- Balancing the value of accounting information with the cost of preparing and distributing it. It is necessary to study how to reach a balance of the value of the benefit of accounting information with the cost of preparing and distributing it.

2- The economic unit should take into account the changes taking place in the environment, and this is done by changes or modifications in the specifications and characteristics of the information to better characteristics and to present it on time.

3- It is suggested that companies apply the accounting information system because of its great role in applying the accounting production technology that companies need to carry out their work.

4- The administration must use the information in the best possible form and create the appropriate conditions for it, for its great role in raising the levels of performance.

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