

ACCOUNTING INFORMATION SYSTEMS AND THEIR IMPACT ON THE QUALITY OF CAPITAL EXPENDITURE DECISIONS

Abbas Fadel Chiyad

Lecturer, Accounting Department,
Shatt Al-Arab University College, Basra, Iraq
abbasfchiyad@sa-uc.edu.iq

Abstract

The aim of this article is to determine the importance of the use of accounting information systems in economic units and its interdependence with improved decisions on investment and capital expenditure. The article addresses the concept of capital investment in economic units and the importance in the economic development of developed countries as an economic and strategic decision, as well as the stages followed by investment decision makers and the role of good accounting information systems in rationalizing the decisions of shareholders and owners of the enterprise and determining the efficiency of companies and institutions in improving their cash flows. The article touched upon the concept of financial accounting as a service activity and its importance in recording and storing economic operations and events through the accounting system and the production of financial reports at the end of each financial period and the relationship of accounting information elements and their main characteristics and their impact on capital decision makers. At the end of the article, what is the quality of accounting information and the extent to which it affects financial reports published by these economic institutions directly to investment decision makers and the greatest impact on their business and activities. Hence, this article evaluates the effectiveness of accounting information systems calculated in economic units in achieving the quality of financial reports and making capital decisions and the types of such decisions whether they relate to the implementation of organizational functions or productive, marketing and financing decisions.

Keywords: Investment decisions, accounting information, international accounting standards, quality of accounting information, capital spending, accounting information systems.

Introduction

Accounting information has become an important main source of commercial bank management work and represents one of the most important sources of information for management, as this necessary accounting information is relied upon in making economic decisions, especially capital spending decisions. As a result of the modern and rapid development in information technology, it has led to an increase in the volume and diversity of the information it needs. Management of economic units and how to process, store and control them to benefit from them in meeting the needs of their customers (Najm, 2016: 21). The function of economic decision-making is also the main focus of management planning and the essence of the operation of these commercial banks. The success of an economic project depends largely on the ability and efficiency of the management leadership to make

rational decisions, which can only be taken with appropriate and reliable accounting information (Hamad, 2017:24).

As a result of the expansion of the size of economic institutions and the multiplicity of their branches locally and regionally and the diversity in the provision of services to many of their clients and meeting their needs, funding and investment and capital expenditure are needed to cope with the large and growing competition in the financial market. and thus establish a financial and accounting system commensurate with the scale of those activities through financial and quantitative information that affects individuals' and communities' income, well-being and the environment in which they operate (social responsibility). If administrative decisions are of great importance Decisions on capital expenditure in economic institutions operating in the Iraqi securities market help to enhance the economic efficiency of those institutions in achieving the general and special objectives of economic development, developing senior management's prudent decision-making methods to increase its efficiency to optimize the utilization of available financial and human resources in its day-to-day work.

The current research is a literary article that aims to identify the concept of accounting information and its impact on the quality of investment decisions and capital spending by senior management in economic institutions and the diversity of the sources of those investments and their relationship to rationalizing and improving customers' decisions to benefit from the services provided by those economic units through the following axes:

First: Accounting, its concept, importance and definition.

Second: Objectives of applying the science of financial accounting.

Third: Elements and functions of accounting information systems.

Fourth: The importance and objectives of studying accounting information systems.

Fifth: The role of accounting information systems in the decision-making process.

Sixth: The impact of accounting information on making capital spending decisions.

Accounting, its concept, importance and definition:

Accounting is that science that includes a set of principles, rules and foundations that work to analyze financial transactions when they occur and record them in a financial way, which helps explain these facts, that is, it searches in the field of analyzing, recording and classifying financial transactions in the project and then showing their social impact on the outcome of the business during A certain period of time. The American Institute of Certified Public Accountants (AICPA) indicated in Bulletin No. (1) that accounting is merely “the art of recording, classifying, and summarizing financial transactions in a systematic and substantial manner for transactions and events of a monetary nature that are characterized by a financial nature or characteristic.” And the interpretation of the resulting consequences” (Matar, 2017: 20).

That is, accounting is the identification, measurement and communicating of economic information that can be used in the evaluation process and take Decisions by users of this information (FASB). There were several motives for attention to the existence and development of accounting science (Mohammed, 2018:48):

1. The resulting commercial business has created large savings for businessmen, and the presence of a sound accounting organization and regular books has become necessary for the proper functioning of their establishments and as an effective means of identifying the rights and obligations of each of them to others, their financial position on a specific date, and the results of their actions during the previous and current period and comparison Between them.
2. The multiplicity of parties that are interested in the project and its data, such as the project owners, its workers, the state, sellers, buyers, management, and investors, and these people want to know specific data from a specific angle, which requires a specific organization to display it in a way that enables them to benefit from that data.
3. Human memory is limited, such that it can only accommodate a certain number of transactions, vocabulary, and relationships in an organized manner so that certain conclusions can be drawn from them.
4. The emergence of large institutions and companies in terms of their capital, the number of their workers, the volume of data required, and the increase in investment risks, which demonstrated the urgent and necessary need for appropriate and multiple data to make decisions regarding many of the problems facing management.

The objectives of applying financial accounting science:

1. Reaching the project's result (profit or loss) during the ending period of time through statements of business results or accounts of current operations. It is noted that this goal achieves sub- objective (Qader, 2015: 66).
 - A. Identify the most profitable activities, whether operating, investing or financing, if there are sufficient analyzes in the financial statements.
 - B. Comparing the results of different years to identify deviations, their causes, and ways to confront them. Accounting is considered an effective means of measuring the degree of economic efficiency in the project, and comparing it with other projects operating in the same economic sector, with the aim of drawing up the correct policies and correcting past mistakes.
2. Knowing the financial position of the project at the end of each period of time, that is, determining the position or status of the project at a specific date, by preparing a statement of financial position (balance sheet). From this goal, we can also reach other sub-goals, including: -
 - C. Knowing the project's various assets, fixed or current assets, and their true value.
 - D.

The project has funds owed by its clients and liabilities or obligations, so that management can plan for clients' demands and consider how to provide funds to pay those liabilities.

The American Accounting Association (A.A.A) referred to it as "the process of identifying, measuring, and communicating economic information in a way that allows rational judgments and decisions to be made by users of the information." The International Accounting Principles Board (IAPB), emanating from the AICPA, defined accounting in Bulletin No. 4 of 1970 as "a service activity whose function is to provide quantitative information about economic units of a financial nature to be useful in the economic decision-making process." And in carrying out logical tests among alternative courses of action."

Accounting information system and its importance:

Accounting information systems have become an important and critical part of the activity and work of financial institutions' administrations and a major source of reliance in the planning and control of operations. Accountancy Information System is closely linked and continuously relevant to all administrative processes of different economic institutions, which helps and supports rational decision-making, making the system's outputs highly economically efficient and making the management process more effective in meeting the wishes and objectives of the economic institutions' administrations and in raising and evaluating their performance (Qasim, 2018:18). The performance of the accounting system has been developed to make it more accessible, flexible and simple than the manual systems previously in place. The use of automated work or computers in all financial, administrative and accounting processes was directed by the management of the enterprise for its outstanding ability to meet all the needs of economic institutions and even individuals from all financial, administrative and accounting works (Al-Rifai et al, 2019: 60).

The concept of accounting information systems and the scientific terminology associated with that system, commonly used in our time since the mid-twentieth century to date. Societies have been living in the information technology era in rapid steps so that information is provided in a large and accelerated manner, whether financial, accounting or administrative, which has helped solve the economic, financial and administrative problems facing modern societies, including financial and economic institutions (Al-Mahassaneh, 2015:73). The most important elements of the accounting information system are the documents, lists and statements that support the events and operations that took place in economic institutions and are considered one of the most important elements of the system, in addition to the application programs and databases that store the financial data related to operational operations and transform them into reliable and appropriate information in a timely manner. And it is easy to understand, according to accounting procedures and methods and their chronology, whether drawn or written, and all electronic and communication means used by those working to operate and process the data used (Khaled, 2014: 62).

Information is considered the basic characteristic of the last years of the twentieth century and the beginning of the twenty-first century, as the development of communications and information technology and the speed of obtaining it led to an increase in the volume and quality of that information, which must be processed, stored, and presented to the system in the form of inputs, which made it difficult to control and control it, and thus the applications of technology expanded. Information at all levels of societies, including institutions and individuals, and at all social and economic levels (Yassin, 2016: 37). The information system is defined as a system consisting of a set of interrelated and integrated parts or components aimed at achieving the objective of public order. Through these parts, the system measures, collects and disaggregates such data and then includes, compiles and summarizes the institution's activities and operations in a systematic, accurate and integrated manner. The accounting information system always varies from one institution to another depending on the nature, size and type of activity input data required by institution's management and other agencies for supervision, control and performance evaluation, in addition to the use of manual

entry and recording of operations in accounting records and the method of proof followed by most economic unit departments that use manual documentation. (Day, 2018: 40).

Elements of accounting information systems and its functions:

The accounting information system depends on collecting data, which is raw materials, from various sources, especially external sources, which are more reliable than internal sources, and then entering them into the accounting system, which includes recording the data and verifying its accuracy and completeness. Then comes the operation or processing stage in preparation for converting that data into useful information. It is convenient and consists of classification, copying, arranging, indexing, merging, summarizing, and then the final stage, which is the output process or the final outcome of the steps of the accounting system, and finally the feedback stage, as follows (Lee & Chen, 2016: 138).

First: the input stage. It is collecting raw data or raw materials from various sources, which are often documents, lists, and statements from external or internal sources, and entering them into the accounting system to process or operate them in terms of classification, summarization, tallying, and transforming them into understandable, useful, reliable, and easy-to-read information that enables management to benefit from it.

Second: The processing or operation stage. It is a set of methods and techniques or a set of operational activities that are carried out on the input data for the purpose of processing it and transforming it into final outputs in the form of useful and reliable information to help the users of this information, especially the managements of economic institutions, in making sound, correct and reliable economic decisions.

Third: The output stages. This is considered the last stage of accounting information systems, that is, the final product of the entry, processing, and production of information and its use by its users, or the management of economic institutions in the form of financial statements, statements, statistical tables, and other information.

Accounting information systems have their general objectives, elements, and functions, and depend on people who have technical skills and good knowledge of information technology and how to use it to evaluate and plan programs and control that information (Al-Mahassneh, 2015: 123). Accounting information systems are expressed in a general structural framework or a set of interrelated individuals, means and procedures that serve as a single unit towards achieving the objectives of economic units or a set of subsystems that meet the needs of users of the system's outputs and that enable them to plan, organize, control, direct and coordinate efficiently, effectively and economically to process such data.

It is also expressed through the optimal and sophisticated use of information technology. Information technology is an essential component of the system and according to the contemporary use of information systems and their sophisticated technology. The business sector has adopted modern working methods that rely on these systems for their superior ability to provide regular and accurate accounting, financial and statistical information that helps the management of financial institutions to make their correct planning and forecasting decisions for the near future (Carrado & Brad oral, 2020: 42).

Importance and objectives of the study of accounting information systems:

The importance of accounting information systems is centered on the list of concepts No. (2) issued by the International Accounting Standards Committee (IASC), according to which accounting is defined as “an information system concerned with measuring, recording, classifying, and summarizing financial transactions, preparing financial statements, and communicating them to its users.” The primary goal of accounting is It is the delivery of useful and reliable financial information to people or institutions to help them make rational decisions. The concept of accounting information systems always focuses on how information systems work and how to compile and convert initial data on all activities and operations of economic units into useful and appropriate information that enables units' departments to utilize, store and use them in their day-to-day operations. The main purpose of an accounting information system is to produce and provide accurate and timely information to various internal users such as the management of the enterprise, workers and trade unions, as well as external users such as suppliers, creditors, banks and the tax authority. There are three objectives of the accounting information system to accomplish the system's main purpose (Al Jazrawi, 2017:23).

• Objective of daily support of operations.

In any economic company that operates every day with several activities, operations, and events called accounting operations, which mean financial operations with others or other parties for the transfer of a certain value or economic benefit between two different parties as a result of administrative decisions being taken by those economic units, for example, the operations of receiving cash amounts from debtors or paying creditors. Or buying or selling operations, which means the exchange of any economic value that represents an accounting process that is processed in accounting information systems, as well as any non-financial process such as a purchase order or a sale order that is also processed in accounting information systems because of its impact on the accounting process (Al-Ajnabi, 2016: 36). The processing or operation of preliminary data, whether financial or non-financial accounting processes through the accounting records and books owned by economic institutions through a series of appropriate methods and procedures. The processing of data is always uniform in all economic institutions, such as cash sales, term purchases and other operations in different economic units, which are similar, whether service, manufacturing or business company. Operations are always processed by subsystems containing a special type of operations such as inventory processing system, debtors, customer cash collections or suppliers' cash payments related to the purchase (Al-Dahrawi, 2016:67).

• objective of supporting decision-making.

This objective means providing all the accounting information necessary for the decision-making process, which is always commensurate with the financial institutions' processes of organizing, planning, controlling and evaluating performance and is called the operation or processing of information entered into accounting information systems. Many economic institutions use accounting systems to process current information, such as expected revenues

for subsequent years, by preparing planning budgets and flexible budgets, matching them with actual production, identifying deviations, and trying to find out the causes and thus addressing these deviations. This system always provides a lot of information that economic institutions need to take action. Correct decisions. The information accounting system provides sufficient information about the revenue trend for the previous year and the current year. Through this information, management enables the management to prepare budgets such as the sales budget, the production budget, the material purchases budget, and then the cash budgets. In large institutions, cost accountants always participate in the decision-making process through Providing management with cost elements, including direct materials, direct wages, and indirect industrial costs, which contributes to providing the production manager with the purchase or manufacture of goods necessary for production or manufacturing operations within the economic institution (Al-Janabi, 2016: 77).

- **objective of fulfilling the Department's requirements.**

Always in small-sized economic institutions such as simple institutions or solidarity institutions or shareholders, they usually produce financial reports at the end of each financial year to shareholders on the results of their business and on their financial position, dividends and taxable income to third parties. As far as large enterprises such as mergers, holding or public ownership have numerous and varied obligations, as in large industrial enterprises, these enterprises must provide the necessary and necessary information to investors, creditors, suppliers, financial analysts and the general public by providing them with information contained in the financial statements on income and financial position for the current year and the previous year to assist them in making investment decisions (Marshall, 2010:68).

The role of accounting information systems in the decision-making process:

The accounting information system consists of a set of principles, rules and methods through which primary data and information can be collected within economic institutions in a way that enables the management of those institutions to achieve their public and private goals. Accounting information systems always provide ease of work and interconnection between its departments in order to meet the needs of management in all operations. Which takes place in departments and activities on a daily basis and provides management through this information to make decisions, whether investment or financing, cash inflows or outflows, business results, and financial position (Al-Rifai et al., 2009: 13). Financial reports are considered an important means of planning, directing and forecasting subsequent events and a monitoring tool for all the organization's activities. They are translated into the form of financial and accounting reports and presented to the administrative levels so that these reports are appropriate to the needs of those levels. Accuracy is always taken into account when preparing these reports and the appropriate timing when presenting them to their users and achieving Balancing the principle of cost and benefit for the purpose of achieving the objectives of these reports (Al-Taie and Salama, 2012: 72).

The concept of the quality of accounting information contained in the accounting information system always refers to two basic characteristics, namely suitability and faithful representation of that information, as indicated by the Financial Accounting Standards Board (FASB) in its Bulletin No. (8) issued in 2010, which was consistent with the conceptual framework issued by the Accounting Standards Board. International (IASB), and in order for accounting information to gain the characteristic of suitability if it can be used with the inputs of the accounting system and benefited from by management and thus have a predictive value in the future and retrieve it (feedback) ((Kieso, et all: 2012 P49.

As for the characteristic of faithful representation of accounting information, it is complementary to achieving benefit in presenting that information, and it means that the numbers included in the items or elements of the financial statements honestly express all the events and operations that took place in the institution and that they are free from serious and fundamental errors or concealment of economic events, and this information must also be characterized Being neutral and not biased towards one group over another group of users, whether it is the organization's management or external groups (Al-Hijjawi and Al-Masoudi, 2014: 29). Linking sub-goals and main goals in economic institutions to events, procedures, and means represented by published financial statements or reports, planning budgets, or flexible budgets, in addition to quarterly and semi-annual reports, and analyzing and presenting their results in a way that serves the parties benefiting from them and reporting on them so that they enable their makers and beneficiaries to make capital decisions or financing decisions. From evaluating the long-term performance of these institutions in continuing or not continuing investment (Al-Sayed, 2015: 65). The International Accounting Standards Board Bulletin (IASB No. 3) indicated that there are no beneficial supervisory controls for accounting information systems, but they are general supervisory methods (Steven and Mark, 2016: 78), and these standards always represent the standards and directives that must be adhered to by following. All employees accepted the job of collecting, preparing, classifying, summarizing, and storing information, which is considered an important input to the center of the operating department or processing of primary data electronically (Osama, 2012: 30).

The impact of accounting information in making capital spending decisions:

The decision-making process is considered one of the main foundations of the administration's work, but it is also considered an area that causes many difficulties for it, because there are many problems that may be caused by the right decisions. The director of the administration or the owners of the economic unit may make the decision and easily reach it. Decision is defined as a term: it is a choice from among many different alternatives, and the choice may always be between right and wrong, if it is necessary to give weight and give precedence to what is right, best, or least harmful, or it is a course of action chosen by the decision maker as it is the most appropriate method available to him to achieve the goals he seeks (Zaid, 2012: 24).

The task of decision-making, whether investment, financing, or capital spending, is the method of making the right choice among the various available alternatives to achieve a specific goal. Therefore, it can be concluded that decision-making is done by following

several sequential steps that represent a logical method in arriving at an optimal solution from several alternative solutions. It can be determined according to certain criteria or specific standards that depend on a set of goals that can be achieved (Al-Qadi, 2016: 32). The importance of making decisions by the Board of Directors of Economic Units or its General Authority is the main focus of any administrative process s functions and day-to-day activities, When the Department exercises its planning function, it makes various decisions at each stage of the plan's development, whether when setting a goal, formulating policies, preparing programmers, identifying appropriate resources or choosing the best ways and methods to operate them, When the administration sets the appropriate organization plan and its various activities, it makes decisions regarding the general organizational structure, its type and size, and the basis for distributing powers and responsibilities to all persons and departments, and the individuals it needs to carry out the various tasks and the scope of supervision (Al-Qadi and Hamdan, 2015: 112). There are several factors that affect decision-making, including The goals of the economic unit and the prevailing culture in the community environment in which these economic institutions operate. There are several types of administrative decisions taken by the management of the economic unit, including: (Mashreqi, 2013: 72).

- In terms of the time period covered by the resolution, short-term, medium-term and long-term periods.
- In terms of the comprehensiveness of the spatial decision, it addresses specific geographical space or our wider spatial space.
- In terms of accuracy and truthfulness, information may be related to future system behavior and not carry certain risks or decisions that involve future risks.
- Decisions made in situations of uncertainty may be pessimistic, optimistic, or moderate decisions.
- In terms of the quality of decisions, they include good decisions whose quality is bet on by one of the reliable scientific methods, or bad decisions, meaning that experience has proven the failure of the decision after putting it into practice.

Based on the above, it can be said that providing the necessary and necessary accounting information in any accounting systems leads to the formulation of useful and sound decisions and good planning for the financial decisions taken by the departments of those institutions. These departments always need information from the financial departments, sales departments, production departments, or even The Procurement Department to assist them in preparing planning budgets or cash budgets for making capital decisions for the distant future, and therefore these departments always prepare studies on the economic feasibility of making rational decisions before preparing the capital budget, evaluating its decisions, or rationalizing the financial decision taken by those economic institutions.

Conclusions: The following findings have been drawn:

1. The good accounting information contained in the Accounting Information System always achieves quality for financial reports and thus enables the management of the organizations

to produce useful capital decisions for those organizations and their ability to provide all the Department's planning, management, oversight and performance assessment requirements.

2. The characteristics of computerized accounting information systems, which include reliability, accuracy, and speed of completion, as well as quality, flexibility, ease of understanding, and freedom from major errors, achieve a close connection with investment decisions issued by various administrative levels.

3. Electronic accounting information systems used by economic institutions provide all management needs to predict the future, including useful information that serves all management functions, including organization, planning, control, and performance evaluation of all economic events in the form of statements, planning budgets, or statistical tables.

4. The ability of the accounting information system to produce interim and annual financial reports is an important condition for judging the extent to which that accounting information is used and benefited by the management of the economic institution in producing reports and making correct decisions related to investment or capital spending.

5. International Accounting Standard No. (34 IAS) issued by the Financial Accounting Standards Board (FASB) must be relied upon by all departments of economic institutions to help them make rational decisions related to the comparison between available alternatives for investment and how they rely on the outputs of the accounting system for accurate information that helps owners ownership in rationalizing their capital decisions and providing cash, whether from internal or external sources.

6. Primary accounting data is considered the basic material for any information system, which is entered into the system, processed, and output in the form of useful, appropriate, and reliable accounting information because it faithfully represents all the economic events and operations that took place in the economic institution to compare the available alternatives in accordance with generally accepted accounting principles to choose the alternative. the appropriate.

7. Finally, there is a direct relationship between the quality of accounting information and its impact on decision-making and its efficiency and suitability, whether those decisions are investment, capital, or financing.

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