The Standards of Evaluating the Quality of Accounting Information Systems in Producing Financial Statements and Reports that Support the Administrative Decisions

Munadhil Abd Aljabar Alsalim
Cihan University / Sulaimani, Kurdistan Region, Iraq

Abstract
The research is concerned in the adoption of accounting information properties that are offered by financial reporting and produced by the accounting information system considering it as the standards that can be used in the process of evaluating the quality of accounting information system in the project. This is achieved through analyzing the major and minor characteristics of information, and connecting them with the process's production reports and financial statements. Also, it is achieved by showing its impact on the decision-making process. Through this relationship, it can be stood on the system's quality and pursuit it to improve its level of performance.

First: The Research's plan and methodology:
1- The problem of the Research:
Accounting information systems have an active role in projects through its impact that is estimated by the efficiency of these systems in measuring the economic events in the project and disclosing the process in reports and financial statements. The process of designing these systems and developing it remain under many factors, such as: the ability of the administration to determine its need to the needed information pattern in the decision-making process. On the other hand, the projects' administration looks for objective criteria in order to lean on when it is evaluating its applied accounting systems. According to the above, the problem of the research stands out through the absence of the role of the administration in determining the objective standards used to measure the quality of the accounting information system in producing financial reports. Also, the administration role is supporting the process of the effective managerial decision-making by achieving an objective link between the quality and efficiency rating standards of the system in the framework of the provision of information and the ability to produce financial reports that support the managerial decisions. The problem of the research can be expressed by the following question: What are the best standards that the administration can depend on when evaluating the accounting information system that is applied in the project.

2- The Research's Goals:
The research has a lot of goals that it seeks to achieve:
1. The process of analyzing the quality of accounting information system that is linked to a group of process being carried out in the framework of the functions that the system does will improve the performance of accounting and elevate it.
2. Improve the performance level of accounting system will improve the information content that is expressed in the reports and financial statements.
3. It helps finding an objective link between accounting information system and the process of evaluating its quality in the framework of the disclosed information in the reports and financial statements, and its role assigning the process of decision-making.
4. The relationship between the research's variables will improve the information content of the financial reports by achieving a response for the requirements of the administrative decision-makers.
5. The process of evaluating the quality of a system is a prior process to evaluating the system itself; thus, improving its efficiency.

3- The importance of the research:
The research has broad areas of importance, and that can be shown by the following:
1. Supporting the requirements of accounting information systems evaluation process in projects will generate a rising in the efficiency of the applied systems.
2. The applied research in the framework of accounting information system is limited; thus, the importance of this research is highlighted through what has already been accomplished by the addition of the results of this research.
3. Expanding the objective link between the phenomena of accounting and its relationship to the work environment will give a wider area for the research to provide its services to diverse beneficiaries; hence, the relationship of linking between, the quality of the systems, financial reports preparers, and the users of those reports stands out.
4. Determining objective standards to measure the quality of the system based on the relationship of the

system's outputs, which is information. A new vision differed from the previous visions that focus on determining the standards by the relationship with the elements of the system's inputs.

4- The research's method and style:
It will be relied on the following method:
1. A theoretical framework that shows the standards for measuring the quality of the accounting information system, which represents the independents variables of the research.
2. A field study by constructing a questionnaire that represents as a real measure that supports the statistical analysis processes in order to show the relationship between the research's variables, and stand on its impact on the hypotheses of the research.

5- The hypotheses of the research:
The Research is based on the following hypotheses:
1. There is a statistical relationship between the appropriateness of accounting information systems outputs in the financial statements and reports and its support to the administrative decisions.
2. There is a statistical relationship between the reliability in the accounting information systems outputs in the financial statements and its support to the administrative decisions.
3. There is a statistical relationship between the comparability of accounting information systems outputs in the financial statements and its support to the administrative decisions.
4. There is a statistical relationship between considering the relative importance in accounting information systems outputs in the financial statements and its support to the administrative decisions.

6- The variables of the research
There are many variables in the research as it follows:
First: the variable of appropriate in accounting and information systems outputs for the requirements of preparing the financial statements and reports that support administrative decisions: The main variable here varies into sub-variables that are embodied in:
1. The variable of appropriate of information systems to the requirements of preparing financial statements and reports in the appropriate time.
2. The variable of appropriate of information systems to the requirements of preparing financial statements and reports in the relationship with feedback.
3. The variable of appropriate of information to the requirements of preparing financial statements and reports in the predictive ability.

Second: the variable of reliability in accounting and information systems outputs for the requirements of preparing the financial statements and reports that support administrative decisions: The main variable here varies into sub-variables that are embodied in:
1. Reliability of information systems in preparing financial statements and reports (Verifiability).
2.   Reliability of information systems in preparing financial statements and reports (honesty in expression).
3. Reliability of information systems in preparing financial statements and reports (neutrality).

Third: the variable of the ability to compare accounting information system outputs in the financial statements and reports in order to support administrative decisions.

Fourth: the variable of considering the relative importance in accounting information systems in preparing financial statements and reports in order to support the requirements of administrative decisions.

7- The research's Sample:
The framework of the research hypotheses and the relationship between its variables can be expressed by the following figure:
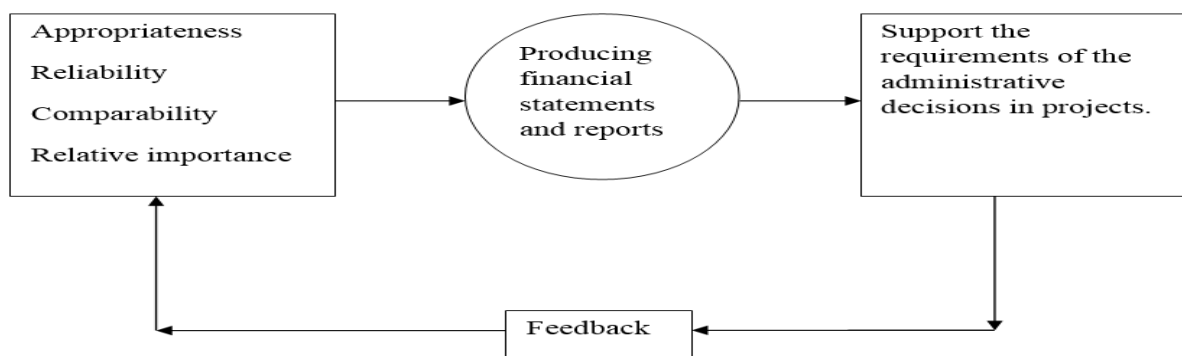
The standards for
Evaluating the quality of
accounting information systems   influence by   the results of the influence

Second: the theoretical framework of the research:

1. The standards of evaluating the quality of accounting information:

These standards were relied on by the base that accounting information system considers two important sides, which are: measuring the economical events using accounting framework. From the other side, disclosing the results of the measuring process through what results from financial statements and reports that express an informational content of big interest for the administrative decision makers (Hussein 2009); thus, the result of the measuring process considered as a financial information, and disclosing it considered as a revealing of it in the financial statements and reports. Accordingly, the accounting information can be considered as standards that we can measure the quality of accounting information system by in the project according to the following:

The first standard: the appropriateness of accounting information system:

This standard is connected to the usefulness of the information. In other words, the usefulness established from the system's outputs for its users. The appropriateness of the information system is related to the ability of the system's outputs to influence the administrative decision by provide predictions based on the previous events and results, or confirm or correct previous predictions. For the appropriateness to be included in the accounting information system, some other properties that are linked to the information provided by the system should also be provided (Alhusban 2013). One of these properties is the time appropriateness, which means that the information should be delivered in a timely manner. Moreover, there is another property that is the need of the decision maker the ability to predict.

Due to the nature of difference of accounting systems according to the nature of the activity, so it also reflects on the appropriateness of the outputs of those systems for its information users. According to the above, the following factors are what fall under this standard:

a. Predictability
b. Feedback
c. Time appropriateness.

Regarding the first factor, which is predictability, it is linked to the ability of the decision maker to reach genuine possibilities about the events' results that were measured by the accounting information system. This is mainly linked to the accounting measurements methods and tools nature, and other various accounting policies that enable the activation of predictability in the accounting information produced by the system.

On the other hand, regarding the second factor, which is feedback, it is linked to the ability of the genuine predictions that have been made in the past, and the ability to be guided by prediction in order to reach future expectations. In other words, finding an objective connection between the past and the future in a way that enhance to support the decision maker with future information derived from its source. This will enhance the factor of validating the authenticity of the information provided by the system.

As for the last factor, which is the time appropriateness, it is considered as the most important factor among the whole three factors because of its role in showing the importance of the applied accounting information system in the project by the system's ability to connect between the efficiency of the accounting staff and its efficient ability to deliver the information to its users in a timely manner. Here, it is important to ensure to connect between the nature of the information and the decision patterns in a way that ensure the achievement of different information and for different purposes, so the benefit from the information could be stand out clearly and influentially in the decision nature. Also, it is worth pointing out that this feature, not only its connection to the disclosure of the system's information, but this streamlined process represents an aspect to measure the economic events in the system. In addition, this process is main and important, and has the direct impact on delivering accounting information to the decision makers in the right time.

The second standard: the reliability of accounting information system.

Reliability means trusting the information and counting on it in taking decisions. Reliability as a standard means that the accounting information system can produce the information on a great deal of objectivity and that can be shown by the absence of bias from the system's outputs. Also, the absence of mistakes makes the process of measuring financial events a correct measurement. This standard includes the following:

a. Verifiability
b. Honesty in expression.
c. Impartiality.

Regarding the first factor, it means that the system that is based on the same measurement's methods and ways will give the same results regardless of who is measuring, and this will ensure that the information is correct. Also, the comparability enables the accountants to reach to the same conclusions.

The verifiability is directly connected to the structure of accounting information system in terms of the basic components of the system and its relationship to the work nature in the project, and the reflection of that is finding a rigid connection between the information and the reality that has been expressed by in the accounting measurement process and the disclosing of the measurement process as well.

As for the honest expression, this property means that the accounting information system managed to

express the measurement of things by numbers that represents a real expression to the phenomena that have been measured, and this represents the crux of the truth, through the process of matching the results of measurement and the measured phenomena. This can be achieved by the precision in choosing the measurement tools that are connected to the phenomena from one side and to the ones who are doing the measurement process on the other side, and not to be drawn towards intended measurements and purposes that are planned in advance.

Regarding the impartiality factor, it enhances the reliability to accounting information system. In addition, it is connected to achieving impartial information that is totally free from bias. Also, the design of the system, its applications regarding the input processes, the procedural side, the system's outputs, and the rest of the tools should not have the goal of serving only one group on behalf of the impartiality factor since this will strip the system from its goals, which will reflect on the degree of trust in the system generally (Almajhali 2008).

The third standard: Comparability

The comparability standard means that the outputs of accounting information system have the ability to compare, which will enhance the advantages of the system. This standard constitutes an intrinsic factor through its ability to discover the similarities and differences between the performance of one facility and others at the same period of time, or comparing the performance of the same facility at different periods of time. In other words, it helps achieving a benefit from holding comparisons through several accounting periods. The efficiency of this standard is achieved when the accounting information system uses the same measurement methods and disclosing ways of economic events at one or several periods of comparison. This standard is associated with a stability property, which considered as a secondary standard, that make a system follow the same methods and ways; thus, enhancing the concept of this standard whether the comparison was for the same accounting unit or other different units with the availability of some required conditions for each case.

The fourth standard: the relative importance

It is well known that the disclosing of accounting information system outputs is directly linked to the results of accounting measurement, Hussam (2003). but there are several determinants in the accounting disclosure process in terms of providing the required information, having a sufficient knowledge of the financial statements goals, and fitting the information to the decisions that are willing to be taken. Here, the standard of relative importance, as it is a quantitative and qualitative standard at the same time, means providing the information in a way that affect the crux of the decision through alternatives that are available for the decision maker. Also, it does not mean the misrepresentation of information towards specific aims, but it represents the quality of information in terms of the importance of the item or one of the elements in the financial statements in affecting the direction of the decision towards benefits that meet the requirements of the decision maker. Here, it is worth pointing out that the impact of this standard should be used in serving the beneficiaries of the accounting information system outputs and their common needs, and that must be the main base to accomplish this standard, not on the basis of achieving individual demands.

2- The relationship between accounting information systems and financial statements

The accounting information system represents a group of parts that constitutes the financial system in a facility, Ahmed (2004). It goal is to accomplish the needs and requirements that are financially relevant to the administration. Such information represents the product of information system activity through the interaction that occurs in the system's components starting from the first step of the system, the step that accommodates the inputs of the system. Also, it represents its basic ingredient from a group of documents, records, and other supplies. The most important ingredient, is the human element that represent the core of the system towards its applications in the framework of accounting measurement according to financial regulations and instructions which by its role considered as the track that guide the system towards measurement processes that compel the administration and specify the aspects of financial transactions in it, which represents the second step of the system. As for the system's outputs, it is the step that considered a continuity to the step that proceeded it through the process of disclosing the measurement results that were done to the financial events expressed by financial reports and statements to meet the user's needs. Mostly, the system designers seek to connect the goals of accounting and information system with the goals of financial reports, George & William (1995). The standard of meeting the needs of the information system outputs' users considered an essential goal for judging the efficiency of the system itself. Also, the improvement areas of the system focus essentially on the needed and required improvement aspects of the system's outputs. In addition, the applied accounting systems in facilities focus on the reports that have general-purpose in order to serve the broadest possible group of the financial reports and statements users, Tommy & Frank (1999).

3- The role of accounting information system in the decision-making process

The information represents one of the important steps in the decision-making process. The success of those decisions depends on the competence and experience of the decision-makers as well as on the style, preparation method, and delivery of the information to the decision-maker. The information represents the center of attention of categories that are directly connected the facilities activity and movement. Such categories are: owners, administration, investors, creditors, the government sometimes, and others, Abdul Razzaq (1998). FASB has

identified that investors and creditors represent the most important users of accounting information. Also, the administration is another interface that focuses on using the accounting information in order to evaluate the process of using resources or making the decisions of allocating it inside the facility in order to optimize the its investment, ALShirazi (1990). The accounting information system represents the most important tributary but not the only one regarding the supporting information to the decision-making process by providing the decision centers with adequate information suited for the decision type, and that is because the current trend focuses on directing the information towards the decision nature in a way that make the design of accounting information system is consistent with the ability of the system to provide the information needed to support a specific type of decisions, Romny and Steinbart (2000). Therefore, the diversity of information is necessary and important, but it does not mean that the diverse is quantitative only. In other words, the focus should be on the type of information suit the decision's nature, and this accomplishes the concept that points out to the production of different information and for different purposes and decisions by achieving an objective harmony between the information produced by the accounting information system and the type of the decision, ALrawi (1997). This approach serves the cost and benefit requirements on the ground that producing information costs no less than producing an item. In contrary of that, the consumer bears the costs for producing the item, but only the facility bears the costs for producing the information to support decisions ,Helmi (2003)

Third: the field study and results analysis:
The research includes a field study that aims to enhance the methodology of the research in the framework of providing the best solution for the problem by a scientific guidance for the practical examinations of the hypotheses that the study approach is based upon. The study took place on a sample of joint stock companies that are specialized in the fields of banking and insurance by preparing a questionnaire for collecting the information by using statistical methods in order to reach a set of results connected to the areas of the research.

1- **The community and sample of the research with determining the number of distributed and returned the questionnaire forms:**

The following table shows the study's community that was adopted by the researcher including the number of distributed and returned the questionnaire forms:

N	The company	Type of business	Distributed forms	Returned forms
1	Asia insurance – privet joint stock	Joint stock – insurance	12	12
2	Al Mansour bank (LLC)	Joint stock - bank	10	9
3	Baghdad bank (LLC)	Joint stock - bank	14	12
4	Iraqi investment bank (LLC)	Joint stock - bank	14	13
	Total		50	46

Table (1) above shows the research's community that includes the companies studied, and from it a sample of financial and accounting specialists were chosen according to the following categories: Account Manager - Accountant - Audit Manager – Administration Manager. The research's sample was classified and distributed according to the educational qualification, the position, and the years of experience.

It appears in the table that the research's sample consisted of a whole of 50 individual of the mentioned categories that were referred to above. Their linage was varied according to the specified variables that were used.

The questionnaire forms were distributed to members of the sample, were answered with full impartial, and 46 forms were returned, which constituted a percentage of (92 %).

It is worth pointing out that the questionnaire form included a set of questions for the sample. These questions were prepared according to Likert scale.

2- **The Preliminary analysis of the answers of the research sample:**

It includes the preliminary analysis of the answers of the research sample by determining the arithmetic mean, the standard deviation, and the variation coefficient of the answers of the research sample on every approach of the questionnaire form as the following:

a. The appropriateness of accounting information system outputs with the requirement of preparing financial statements and reports that support the administrative decisions:

Table (2) shows the answers of the research's sample about the appropriateness of accounting information system approach.

The questions	arithmetic mean	standard deviation	variation coefficient
The system's outputs are appropriate to achieve the goals of financial reports and statements.	3.5	0.874	24 %
The system accomplishes the property of the appropriate time in preparing financial reports and statements.	3.2	0.866	26 %
The feedback property is accomplished in the system's outputs.	3.5	1.192	34 %
Often, the system's outputs considered as having the ability to predict.	3.1	0.887	24 %

From table (2) above, it shows the extent of dispersion of the answers of the research's sample in the field of the appropriateness of accounting information systems outputs in preparing financial reports and statements that support the administrative decisions. The results show that there is no dispersion in answering the questions because the results gave a variation coefficient of 30% except for the feedback in the system's outputs. It appears that there is dispersion in the comparison with the variation coefficient rate. The dispersion rate is 34%.

b. The reliability of accounting information systems outputs to the requirements to prepare the financial reports and statements that support the administrative decisions:

Table (3) the answers of the research's sample about the reliability of accounting information system approach

The questions	arithmetic mean	standard deviation	variation coefficient
Reliability always available in the system's outputs whether as financial reports or statements	3.6	0.425	11.6 %
The system's outputs are characterized by the feature of verifiability.	3.6	0.651	17.9 %
The system's outputs considered as an honest representation of financial phenomena.	3.5	0.628	17.9 %
The preparation of the system's outputs has a high level of impartiality.	3.3	0.779	23.1 %

Through the above table (3), this shows the extent of dispersion of the answers of the research's sample in the field of reliability of accounting information systems outputs in preparing financial reports and statements that support the administrative decisions. The results show that there is no dispersion in the research's sample about the approach's questions, and the ratios of the variation coefficient is low because the results of the first questions gave variation coefficient that is much lower than 30% with the exception of the impartiality of the system's outputs factor. It appears that there is no dispersion too but in a high rate compared to the rest of the results that obtained from the variation coefficient rate, which reached 23.1%.

c. The comparability of accounting information systems outputs in financial reports and statements to support the requirements of the administrative decisions.

Table (4) the answers of the research's sample about the comparability approach of accounting information system outputs.

The questions	arithmetic mean	standard deviation	variation coefficient
The outputs of the system are characterized with comparability between successive financial periods.	3.2	0.595	18.1 %
The comparability supports the administrative decisions.	3.4	0.536	15.1 %
Always, the system prepares the financial statements and reports in a form of comparison between the periods, and showing the results.	3.5	0.769	21.8 %
One of the requirements for the accuracy of the administrative decision is the provision of compared financial statements and reports.	3.2	1.105	34.5 %

Table (4) above can show the extent of the dispersion of the research's sample in the field of comparability to the outputs of accounting information system from financial reports and statements that support the administrative decisions. The results illustrate that there is no dispersion in answering the questions because the results gave a variation coefficient less than 30% with the exception of what belongs to the process of linking the decision nature and its relationship with the system's outputs. It has been shown that there is dispersion in the comparison with the coefficient of variation that reached 34.5%, which is a normal thing since the accounting

information system is interesting in producing reports with general proposes.
d. Taking into account the relative importance in accounting information systems output in the preparation of financial statements and reports that support the requirements of administrative decisions.

Table (5) the answers of the research's sample about the relative importance approach in accounting and information system outputs.

The questions	arithmetic mean	standard deviation	variation coefficient
Often, the relative importance feature is being taken care of in the system's outputs.	3.2	0.769	23.4 %
The relative importance feature gives the decision maker the knowledge about the relationship of information with the type of the administrative decision.	3.4	0.606	17.4 %
The system knows how to determine the items that have the priority in the financial reports and statements that support the administrative decisions.	3.4	0.880	20 %
Often, there are standards that are available in the system. The system depends on these standards to determine the relative importance of the items in the financial reports and statements.	3	1.276	41.8 %

The table (5) above shows the extent of dispersion in the answers of the research's sample in the field of the relative importance observance in accounting and information systems outputs of the financial reports and statements that support the administrative decisions. The results shows that there is no dispersion in answering the questions because the results gave a variation coefficient of less than 30% with the exception of what concerns the availability of the standards that were agreed upon about determining the relative importance of the items of the financial statements. There is dispersion when there is a comparison with the variation coefficient rate that reached 41.8%, which is relatively high compared to the rest of the results.

3- The statistical analysis to test the research's hypotheses:
This aspect is represented by using the regression analysis method in the process of testing the research's hypotheses, according to the following:
a. The first hypothesis: analyzing the regression of the appropriateness of accounting information system variable.
Regression analysis was used to identify the significance of the relationship that shows the extent of the appropriateness of accounting information system in preparing financial reports and statements that support the administrative decisions, according to the following table:

Table (6) the regression of the appropriateness of accounting information system variable.

The source	Freedom degree	The total of the squares	The average of the squares	F calculated	F scheduled
Regression	1	1.443	1.443	8.79	3.98
Error	45	11.986	0.164		
Total	46	13.429			

The table above shows that F calculated equals 8.79 and that is more than the value of F scheduled with a freedom degree of 45.1 and a significance level 0.05 that equals to 3.98, and that means that there is a significance relationship between the appropriateness as a standard to evaluate the quality of accounting information system; thus, the first hypothesis is approved for the research, and it states:
There is a statistical relationship between the appropriateness of accounting information systems outputs in the financial reports and statements and its support the administrative decisions.
b. The second hypothesis: analyzing the regression of the reliability of accounting information system variable:
Regression analyzing was used to identify the significance relationship that shows the extent of reliability of accounting information system in preparing financial reports and statements that support the administrative decisions, according to the following table:

Table (7) the regression of the reliability of accounting information system variable.

The source	Freedom degree	The total of the squares	The average of the squares	F calculated	F scheduled
Regression	1	1.516	1.516	5.51	3.98
Error	45	20.132	0.275		
Total	46	21.648			

The table above shows that F calculated equals 5.51 and that is more than the value of F scheduled with a freedom degree of 45.1 and a significance level 0.05 that equals to 3.98, and that means that there is a significance relationship between the reliability as a standard to evaluate the quality of accounting information

system; thus, the second hypothesis is approved for the research, and it states:

There is a statistical relationship between the reliability of accounting information systems outputs in the financial reports and statements and its support the administrative decisions.

c. The third hypothesis: analyzing the regression of the comparability of accounting information system variable:

Regression analyzing was used to identify the significance relationship that shows the extent of comparability of accounting information system in preparing financial reports and statements that support the administrative decisions, according to the following table:

Table (8) the regression of the comparability of accounting information system variable.

The source	Freedom degree	The total of the squares	The average of the squares	F calculated	F scheduled
Regression	1	0.773	0.773	4.04	3.98
Error	45	13.953	0.191		
Total	46	14.726			

The table above shows that F calculated equals 4.04 and that is more than the value of F scheduled with a freedom degree of 45.1 and a significance level 0.05 that equals to 3.98, and that means that there is a significance relationship between the comparability as a standard to evaluate the quality of accounting information system; thus, the third hypothesis is approved for the research, and it states:

There is a statistical relationship between the comparability of accounting information systems outputs in the financial reports and statements and its support the administrative decisions.

d. The fourth hypothesis: analyzing the regression of the relative importance of accounting information system variable:

Regression analyzing was used to identify the significance relationship that shows the extent of the relative importance of accounting information system in preparing financial reports and statements that support the administrative decisions, according to the following table:

Table (9) the regression of the relative importance of accounting information system variable.

The source	Freedom degree	The total of the squares	The average of the squares	F calculated	F scheduled
Regression	1	1.099	1.099	4.14	3.98
Error	45	19.882	0.272		
Total	46	20.981			

The table above shows that F calculated equals 4.14 and that is more than the value of F scheduled with a freedom degree of 45.1 and a significance level 0.05 that equals to 3.98, and that means that there is a significance relationship between the relative importance as a standard to evaluate the quality of accounting information system; thus, the third hypothesis is approved for the research, and it states:

There is a statistical relationship between the relative importance of accounting information systems outputs in the financial reports and statements and its support the administrative decisions.

Fourth: conclusions and recommendations:
1. **Conclusions**
   The research reached many conclusions, which are:
   a. The main idea of the research linked by making an objective connection between the administrative work requirements by supporting the administrative decisions with the necessary accounting information, and this happens by enhancing the performance level of the applied accounting systems through holding an evaluation to these systems according to the standards connected to the nature of these systems.
   b. The goal of accounting information system is to provide the financial information that is necessary to the administration by preparing financial reports and statements. For the importance of it, the facility administration looks for objective standards in order to evaluate the efficiency of that system.
   c. The evaluation of the quality of accounting information system is accomplished in the system component as a whole; such as, inputs, operations, and outputs. The researcher has found that the focus on finding the standards to evaluate the system's quality by its outputs accomplishes the wide area of the evaluation requirements for the rest of the system's components.
   d. The is no previous experience in the framework of the accounting research that aims to evaluate its accounting systems quality by researching standards that are concluded from the results of the same system.
   e. The research accomplishes a support to the accounting research's requirements in the field of

accounting theory that connects to enhancing the goals of financial statements that support the administrative decisions that represent a vision to enhance the structure of accounting theory concepts.

f. The research was based on four main hypotheses, and each one of these hypotheses was linked to a specific standard to evaluate the efficiency of accounting information system, and the research's hypotheses were tested by the statistical analyzing of the variables that are connected to the answers of the sample members on questionnaire forms that were prepared to collect information.

g. The results of the practical side proved the acceptance of the research's hypotheses, and that enhances the importance of choosing the features of accounting information systems outputs as standards to evaluate the quality of the system, and enhance its performance level toward the provision of information that support the administrative decisions.

2. Recommendations

From the conclusions of the research, the researcher recommends the following:

a. The standards of evaluating accounting information system quality is connected to the characteristics of the accounting information itself; thus, it is a necessity to give a role to the decision makers in the facilities by specifying the nature of the applied system in the facility in order to ensure receiving the information necessary to support their decisions.

b. The process of making enhancements and additions on the accounting information system must be linked to standards of evaluating accounting information system quality. These standards were covered by the research in order to receive the necessary information that supports the decisions.

c. Spreading the culture of the importance of the formal information that resulted from accounting information system, and considering it as a base in the administrative decision-making process, and avoiding the dependency on the informal information in the decision-making process.

d. The process of decision-making appears completed in many times. As much as there is an essential role for the information that support the decision, there must be a decision maker who has an acceptable level of understanding in order to achieve the maximum advantage of those information to support the decision made; thus, the efficiency of the decision-maker must be raised in exchange for improving the system's quality.

e. Taking care of teaching the students of accounting departments the different aspects of accounting information systems, and improving its efficiency and enhancing it on the base of the accounting concept that is linked to system's functions in measuring and disclosing the financial events, but not on the base of the system's input that accomplish the requirements of entering the modern technologies and applications in the areas of financial and accounting work.

References

- Bilajouz, Hussein. "Accounting information system and its role in the   productive decision-making". Alexandria, Egypt. University Cultural Foundation. 2009.

- Alhusban, Attallah Ahmed. "Accounting information systems". Amman, Jordan. Dar Yazouri for Scientific Publishing and Distribution. The Arabic edition. 2013

- Almajhali, Nassir Muhammad Ali. "The characteristics of accounting information and its role in decision-making". Master theses. The University of Alhaj Alkhudur. Algeria. 2008.

- George, H. and William. "accounting information system" 6th ed .by prentice-haii, Inc., 1995.

- Qassim, Abd Alrazaq Muhammad. "Accounting and computerized information systems". Dar Al Thaqafah bookshop for publishing and distribution. Amman, Jordan. 1998.

- Alshirazi, Abbas Mahdi. "Accounting Theory". That Al Salasil bookstore. Kuwait. 1990.

- Romny, marshall B & steinbart paulijohn. "Accounting information system" 8ed prentice Hall international, Inc., USA, 2000.

- Tommy and Frank "business accounting" 2nd ed, prentice Hall, UK, 1999.

- Hussam, Abokhaddr. "Accounting Information Systems". Amman: Dar Al-Furqan for publication and distribution , 2003.

- Ahmed Hussein Ali." Accounting Information Systems mind framework and applied systems". Alexandria: Dar Jameaaya for publication , 2004.

- Hikmat, al-Rawi."Accounting Applications on computer". Amman: Al- Mustaqbal for publication and distribution, 1997.

- Helmi, Ahmed, Juma. " Accounting Information Systems". Amman: Dar   Manahij for publication and

distribution , 2003.

Questioner Form

Mr. / Ms. ………………..

This form includes a survey questions for the purpose of accomplishing a scientific research to serve the requirements of knowledge and science in the accounting field. The research is about (the standards of evaluating the quality of accounting information system). We Hope taking care of accuracy when answering it, and that your answers will be turned to be statistical relationships for the purpose of achieving the results. Thank you for your cooperation.

General information: major: certificate: experience years:

N.	Questions	Strongly agree	Agree	neutral	Disagree	Strongly disagree
The first approach	**The appropriateness of accounting information system:** 1. The system's outputs are appropriate to achieve the goals of financial reports and statements. 2. The system accomplishes the property of the appropriate time in preparing financial reports and statements. 3. The feedback property is accomplished in the system's outputs. 4. Often, the system's outputs considered as having the ability to predict.					
The second approach	**The reliability of accounting information system:** 1. Reliability always available in the system's outputs whether as financial reports or statements 2. The system's outputs are characterized by the feature of verifiability. 3. The system's outputs considered as an honest representation of financial phenomena. 4. The preparation of the system's outputs has a high level of impartiality.					
The third approach	**The comparability of accounting information system:** 1. The outputs of the system are characterized with comparability between successive financial periods. 2. The comparability supports the administrative decisions. 3. Always, the system prepares the financial statements and reports in a form of comparison between the periods, and showing the results. 4. One of the requirements for the accuracy of the administrative decision is the provision of compared financial statements and reports.					
The fourth approach	**The relative importance in the accounting information system:** 1. Often, the relative importance feature is being taken care of in the system's outputs. 2. The relative importance feature gives the decision maker the knowledge about the relationship of information with the type of the administrative decision. 3. The system knows how to determine the items that have the priority in the financial reports and statements that support the administrative decisions. 4. Often, there are standards that are available in the system. The system depends on these standards to determine the relative importance of the items in the financial reports and statements.					