

Information Technology and Digital Transformation and its Implications For The Practice of Accountants and The Accounting Environment

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Abstract :

Since accounting is a comprehensive integrated system of information in all economic units and is open to all systems within those units affecting them and affected by them, information technology and its tools (software, databases, devices and equipment) have become an influential component of accounting information within economic units for what the process provides. The use of modern technology from appropriate and fast information that helps economic units to carry out their work efficiently, effectively and in a timely manner. Since accounting is a social science and it is a system that uses organized processes to collect, manage, process and generate information, and since systems are a set of concepts related to the theory, goals and types of organizations, control and feedback, then a system cannot achieve oversight without feedback, the accounting system is. Of open systems, it is necessary to keep abreast of communication tools and networks (Internet) surrounding the internal and external environment of economic units so that these units can exercise their activity and keep pace with changes in the surrounding environment and the need to find a modern method to. The indication of accounting information between sub-units within the economic unit, and there has been talk in this research about the accounting system in the environment of information technology and what are its implications for the practice of accountants within the economic units and the role of using information technology in the accounting system through the use of networks and their role in this system and facing threats and transformations that Modern business organizations face the rapid development of information technology in the world.

Key words : Information technology, digital transformation and the accounting environment .

Introduction :

Information technology is a specialized knowledge field, where information technology is one of the most important data of the past century and its use in business organizations is a manifestation of adaptation to information technology variables, its concepts, requirements and techniques are related to other sciences in general, and accounting science in particular, because accounting as a theory and application is a primary source. To take decisions and this entails calculating their environment for information technology variables, whether in terms of material or human requirements, but the adaptation of the accounting environment to the fields of modern information technology has become a prerequisite for facing risks of survival and competition. The importance of information technology does not lie in its

acquisition by business organizations, but its importance is embodied in how to deal with it and assimilating its requirements in a way that ensures appropriate flexibility of activities and the effectiveness of accounting, and information and data are among the most prominent variables that make the opportunity to conflict with risk more clear in decision making. Information technology includes data entry units, processing units and output units, as well as the techniques of preserving outputs and inputs, and that the role played by information technology tools in raising the efficiency and effectiveness of the accounting system is to change the structure of reception and preservation of the features of financial events and its reflection in the form of outputs, which prompted accountants and designers of the accounting system. From changing data archiving structures to conform to the development taking place, and as a result, facilitating processing and outputting processes in a way that enables the user to maximize the returns of his decisions.

The research was divided into three chapters, where the first chapter contained two axes, the first includes the accounting system in the environment of information technology and the second axis on the role of using information technology tools in the accounting system. As for the second chapter, it was divided into two axes. Also, the first is the use of networks and their role in the accounting system, and the second axis has been allocated to the applied side through a questionnaire prepared for the purpose of the study according to Likert pentagon scale and using the statistical SPSS program. The third chapter was for the conclusions and recommendations that were reached. Then a list of references and sources approved in writing the research.

Research Methodology :

First: research problem: The accounting environment is one of the important things in adapting to the variables of information technology, and it represents the main concerns of all contemporary business organizations. Therefore, the research problem is to know how the accounting environment is adapted to the challenges and change in information technology with an overlap in the work of technology. Information within the framework of the accounting system and the loss of the role of analyzing this technology as a result of this overlap, which makes the process of relying on these tools a loss to understand the designer's knowledge of the efficiency and effectiveness of the outputs properly and in the field of decision-making.

Second: research goal: The research goal is to uncover indicators and indications for adapting the accounting environment to information technology because the accounting environment in most countries requires adaptation to information technology because it is an important and good element for investing capital and keeping abreast of major developments in this field and determining the role that technology tools play. Information in raising the efficiency and effectiveness of the outputs of the accounting system.

Third: importance of research: The importance of research lies in the light of the joint interaction between the accounting environment and information technology and its great

impact on business organizations in light of the great openness in information and information technology, as well as information technology in raising the efficiency and effectiveness of the accounting system as well as the mechanism of information technology.

Fourth: Research hypothesis: Researchers assume that information technology changed the accounting environment due to the significant change in accounting as well as the accuracy of information and quality required to display and communicate information in a timely manner to make the accounting process more vital in dealing with information technology as well as speed and accuracy in the results. Also, researchers assume that there are significant risks through the use of information technology if the program is not fully protected used in accounting operations, reports, and results that are reached by senior management and people working on such systems in economic units.

Chapter one

First axis

Information technology and accounting system :

Information technology is currently considered in its various tools an important and influencing element in the accounting system within the economic units, due to what these tools provide of appropriate and rapid information that helps in accomplishing business in economic units at their appropriate times.

System concept : A system is a unit made up of all interconnected subsystems that seeks to achieve a set of goals. The system is made up of a group of units and those units can be considered to be self-determining (moscove and simkin, 2001).

The system is characterized by the following:

- 1-A group of elements (inputs, processes, outputs, feedback) .
- 2-Integrated elements (there must be a logical relationship between all parts of the system) .
- 3- They have a common knowledge to achieve specific goals or a set of goals.

(Romney and Stelnbart, et. (2000)) also indicated that a system is a group of two or more components or interconnected parts interacting in a manner that leads to the achievement of a specific goal and the main system consists of subsystems each with a specific function.

Accounting system elements : There are several components to the accounting system, as follows:

- 1- Inputs / data that are obtained from the operations of the economic unit and which include the numbers that express the financial exchanges that take place in the unit Economic data, and these data are entered into the system through the original documents or objective evidence supporting these operations (Matar, 2004).
- 2- Operations / It is a set of accounting and logical operations that take place on the inputs for the purpose of accessing the outputs through data processing through procedures governed by specific concepts, assumptions and principles, and these procedures are (registration, analysis, classification, and reporting on them) through the use of The books and accounting records inside the economic unit.
- 3- The outputs / which is the information or results that the accounting system has come to which reports are called and they are formed in several forms as follows (Youssef, 1999).
 - A- Information on the percentage of activity of the economic unit.
 - B- Information on the financial position at the end of the period (balance sheet) .
 - C- Information on cash flow from operating activity (statement of cash flows) .
 - D- Information about the changes in the financial position during a specific financial period (the list of changes in the financial position).
- 4- Feedback / which is the feedback from one of the main components of the system or from the users of the system and works to evaluate the results of the system's work and correct the goals in the event of a lack of goals in the system.

Factors affecting the design of the accounting system :

There are several factors that affect the design of the accounting system, as follows:

- 1- Strategic factors / which are the art of business administration and the policies used to achieve the objectives of the economic unit outlined in advance (Mohammed et al., 2000).
- 2- Organizational culture factors / which are the common values and trends in society and affect the economic unit (Lutfi, 2005).
- 3- Information technology / Information technology is considered a basic pillar of the accounting system as it affects the design and development of the accounting system by changing the accounting to add value to the economic unit taking into account the importance of the specific resources, and taking into consideration the importance of evaluating the cost and benefit resulting from developments and tools New in the field of information technology (Romaneg and Stienbert, 2000).

And that information technology plays a big role in the economic units, as it provides high-quality, low-cost services and products in a timely manner.

The effect of information technology on the accounting system :

The process of using information technology and tools used to raise the efficiency and ability of the accounting system to process data and obtain accounting information that is fast, objective and appropriate (Bolton, 1995).

Here we can summarize the most important effects of information technology on the accounting system, as follows:

- 1- That information technology is an effective tool to reduce the volume of expenditures as well as reduce the size of the administrative apparatus, especially middle management.
- 2- The use of information technology helps to expand the field of senior management control while expanding distribution of decision-making in the executive management.
- 3- Information technology helped to create new channels of communication through the communication network, whether at the level of subsystems in the economic unit.
- 4- Information technology has contributed to increasing the ability of the accounting system to adapt and rapidly adapt in the business environment in the economic unit by providing effective economic tools for storing, retrieving and processing data and presenting them to decision makers in a timely manner.
- 5- Information technology helped in reducing the different data storage areas that were obtained and converting them into files that can be called directly from the central database, as well as the possibility of updating them first-hand through the economic unit website on the Internet or other networks.
- 6- The possibility of achieving integration with other information systems.
- 7- Take advantage of the capabilities provided by electronic means to facilitate the performance of various accounting operations and treatments (Yahya, 2006).

Chapter one

Second axis

The Role of using devices and equipment in the accounting system

The devices and equipment include computer devices and equipment and the related devices that are used for entering and processing data and extracting information, and the economic units are making use of these devices to enter and run data and perform treatments on them. Significant changes have occurred recently in the use of electronic systems and these changes were necessary to cope with the increase In the volume of accounting operations carried out by economic units, as well as the speed and flexibility of computer applications that are characterized by applications, the role of these computers connected to the computer can be explained through the following:

- 1-The role of using devices and equipment in the accounting system inputs :

During this stage, data and operations are defined and entered into the computer for the purpose of processing them after the data is classified and verified and ascertained to the accuracy of the data before entry. Entering data such as (sales orders, purchase orders, receiving reports, checks, transfers ...) into the computer in a readable format confirming the validity, integrity and speed of data entry is done using more than one tool for the entry process.

The data entry process is the first step of the accounting system and this process cannot be dispensed with in electronic data processing, which is required to be performed by the accountant himself and without the intervention of the accountant the computer cannot enter data.

Data can be obtained from other storage units such as CDs, flash drives, or other internal storage devices.

2-The role of using devices and equipment in data processing in the accounting system : The process of using the computer has effectively contributed to the conduct of the various operational processes in the collection and deportation ... etc., which were carried over in the books and records in the manual system, so that these tasks could be accomplished quickly and accurately and here at this stage also it is not possible to dispense with the accountant because doing this Operations requires pre-requisite programming for the computer in order to be able to manage it, which is what the accountant does with the programmable and professional individuals in performing data processing electronically, and here the accountant must be familiar with how to program and operate the electronic computer in order to be able to perform the necessary operations.

3-The role of using devices and equipment in the outputs of the accounting system : As a result of the use of the computer in the work in the accounting work, he contributed in providing multiple financial reports at the same time so that this information is more appropriate, and the computer contributed in providing information at the appropriate time because of the computer's ability to complete the work quickly and the process of storing and retrieving this information when needed, and this information It can be relied upon as well as it helps reduce the size of human intervention and its results are more objective.

The Role of using software on the accounting system :

There are many programs that are used to implement business quickly and accurately in the accounting field, as well as to facilitate the work of the accountant and reach a high degree of accuracy and speed in the implementation of financial and accounting operations. The most important of these programs are the following:

- 1-The ideal accountant program
- 2-Al-Masheed Accounting Program
- 3-Accounting questionnaire program

4-Accounting horizon program

5-The accountant in using the computer (Easy soft)

6-Financial accounting system on the computer

7-SMACC program

8-Microsoft Excel program

9- Peachtree & Quick Book

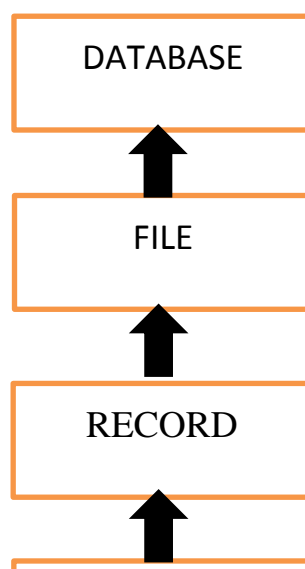
The Role of using the database in designing the input units for the accounting system :

The database is a reservoir that links between the application programs and a set of key files and the process of linking between the shared data in the database through the use of different keys and indicators so that when one of the users wants to obtain certain data from the database, this data is requested from a base management system The data (DBMS), which locates the required data in the database on the secondary storage and then transfers it to the computer memory in the appropriate form for the application program that requested this data. When needed, units or entities that are of importance to the economic unit, such as the customer, employees, account, etc. are used. Where each of these units is characterized by a set of attributes or characteristics that are a set of properties through which the entity can be described, such as the customer number, address, account balances, receivables ... etc., where the data is organized to store it in small elements called the field And then a number of fields are collected and a record is created, where the latter is considered as a collection of the resident data and the related records are created to create the file like the debtors' records are collected and stored in the debtors file where the database is divided into two files:

A- The operations file / It is similar to the auxiliary daily record in the manual system, and this file is used to specify the main file.

B- The main file / which is the record of the assistant professor in the manual system, so that it contains all the data that the economic unit needs, such as customer names, unit addresses and their accounts, etc. (Marshal & Romney & stelnbart, 2000).

The structure of the preservation according to the perspective of the database:



The Role of using the database system in the data processing process on the accounting system :

Processing or updating files in the database is in one of the following forms:

- 1- Data processing in batches / The main file is updated here after collecting data and processing them simultaneously and in one batch.
- 2- Immediate data processing / The file is updated here after migrating all transactions, i.e. process operations as soon as they are entered into the computer and updating the data stored in the main files.

The main difference between the two methods lies in updating the main file, as the immediate processing transforms the main file when a transaction occurs for any update continuously while the main file is updated in a batch method periodically.

The role of using the database system in the output process of information in the accounting system

Databases have the ability to change the nature of financial reports that require large investments in time, effort and money for that. Economic units must copy a database and make it available to the external user as an alternative to financial reports. Through the DBMS database, financial reports can be prepared to cover any time period managers want Checked out.

Also, DBMS can accommodate multiple perspectives for a specific case. For example, the table can contain information about assets at current and replacement cost in addition to historical cost. Also, through DBMS, it can create an integration between financial and non-financial (operational) data such as data on customer satisfaction where it can Include them with customer schedules along with their current account balances and credit limits. Therefore, accountants must be familiar with the database, its design, operation and control (Romaneg and Stienbert, 2000).

Chapter 2

First axis

The use of networks and their role in the accounting system :

The accounting system is one of the open systems, and it must keep pace with the communication tools and networks surrounding the internal and external environment, so that the economic unit can practice its activity and keep pace with the changes in the surrounding environment.

The concept and benefits of electronic data exchange :

As a result of developments in this field of electronic communication, this led to a saving of time and cost in the process of entering and using data so that information on one site can be accessed and entered into the computer directly from another site, i.e. electronic data exchange (EDI) between economic units for the purpose of coordination around raw materials, Productive operations, sales, financial and other matters through the networking between these economic units (Hall, 2004).

This means that (EDI) is the direct exchange of process documents between (computer - computer) such as performance orders, sales orders, and invoices.

Methods of implementing EDI :

Electronic data exchange is carried out in two ways, as follows:

1-Value Added Networks (VAN) : These are computerized networks provided by a third economic unit, and for the two economic units that implement electronic commerce through (EDI), each of them will have an electronic mail box at the expense of the economic unit that owns the value-added network, and the computer (VAN) exchanges data between the email boxes of the economic units on Network This type of network is called a value-added network.

2-Private networks (PN) : According to this type of network, the two economic units want to exchange data electronically for the purposes of implementing electronic commerce, whereby they [create private networks for each of them so that they agree on the type of data used in the exchange between them.

The concept of electronic commerce and its role in describing the form of accounting system inputs :

The concept of electronic commerce is the use of electronic tools to conduct commercial exchanges from buying and selling of products and services in which commercial activities are exchanged through electronic tools such as trade via TV, fax or the Internet and other tools (Al-Haddad, 2005).

Since accounting is a set of concepts, assumptions and accounting principles that govern the recording, classification and analysis of economic events in accounting units, reports have been communicated to users of financial reports, so there is a direct relationship between electronic commerce and the nature of accounting as science and art, as science, electronic commerce does not conflict with principles and concepts Accounting, because the electronic message represents the legal basis for proof. As for accounting as a shroud, it aims to provide information for economic decision-makers, and among these decisions are related to the business results of the economic unit of trade activity Electronic .

As for the description of the inputs and for the purpose of applying electronic commerce, the economic unit should define its products and services via networks for the purpose of visiting customers for these sites and the demand for these products and services, and it is necessary to take into account the importance when designing the accounting system to switch from traditional paper forms to electronic forms and download these forms electronically. Consistent with the models of economic and other units that are dealt with electronically.

On the one hand, to characterize the treatment of the accounting system's operations in the light of electronic commerce, there will be an increase in the cost of research and development, and updating the necessary programs with the aim of developing the accounting system through the introduction of modern electronic programs. From exercising economic activity in electronic commerce.

The effect of using networks on the accounting system :

The effect of networks use on the inputs, processing operations and outputs of the accounting system can be illustrated as follows:

1-Influencing inputs : Despite the speedy access to data, this may lead to theft or reproduction of data and its use by competitors and individuals in the economic unit. Therefore, the necessary protection must be provided for the purpose of confronting violations and multiple Internet crimes.

2-The effect on the treatment process : The use of the Internet leads to a reduction in the number of documents and paper documents that support commercial operations that take place between the economic unit and those who deal with it, and in the field of the processing process data is exchanged electronically instead of passing through documents or paper documents as it leads to achieving accuracy as a result of the cancellation of the need To mail, processing and storing paper documents (Al-Amiri, 2003).

3-Impact on the outputs : When economic units establish sites on the Internet as a rapid means of transmission for the purpose of distributing and disseminating financial and non-financial information for the purpose of communicating it to large sectors of users connected to the network, this information can be classified as follows: (Tawfiq, 2002).

- A- Non-financial descriptive data and information, such as forming a board of directors, describing the products and services provided, including electronic services.
- B- Financial data and information such as the statement of financial position, financial ratios, foreign exchange rates, stock prices.
- C- Tools for linking with other sites on the network to provide speed to obtain information and other complementary data that may be needed from these other sites.

D- Tools on the site that allow users to perform certain operations in the economic unit of the site owner for electronic commerce and accounting services.

As for the impact of electronic commerce on the outputs of the accounting system, the use of electronic commerce leads to the rapid publication of financial reports as outputs of business results, and this means providing an appropriate feature in timing for the purpose of reviewing them by users of these reports, and this must be comprehensive for all financial reports, whether annual or A course according to the accounting periods and in application of the electronic disclosure principle.

How to electronic exchange over networks in the accounting system :

Many economic units use the Internet (locally and globally) to communicate with clients and other stakeholders in a variety of ways. From all these tools, goods and services are requested and information is provided to investors, local creditors and other users.

And electronic commerce takes many forms. Many global economic units have websites on the web that use their pages to sell their products to the public.

One of the most important global networks is the Fin web, where there are (54) existing groups or committees in Microsoft Corporation charged with providing financial support for more than (85) global subsidiary processes, and this system is called (Fin web), a financial information network established in 1995 and is As a result of the construction of the digital nervous system, it is through the Fin Intranet Web network of websites that provide workers with reports on financial matters, for example, on travel expenses, the purchase of goods and other services such as the transfer of capital assets, all through the surface of the computer screen connected to the network, and through the use of The Fin web increased the susceptibility of the economic unit by adding s The ultimate strategy of business is to use the least time running processes.

Challenges and advantages of electronic publishing of information :

There are many challenges facing the accounting profession by publishing financial statements via the Internet, including: (Al-Mutairi, 2006).

- 1- Economic units publish unaudited financial statements, which leads to misleading users.
- 2- 2- The financial data published on the Internet can be subject to tampering or changing due to the lack of protection of the site.
- 3- 3- It is possible that the financial data published on the Internet may be subject to tampering by the owners of the economic unit.

In order to meet these challenges, the following matters should be considered:

- 1- The necessity of effective supervision or provision of financial information on the economic unit on the Internet.

- 2- The responsibility of the administration should be how to use the economic unit of the Internet to provide financial information, what information is provided and when it is published.
- 3- Consistency in the published policy to provide financial information about economic unity.

Despite all these challenges, there are advantages to electronic publishing: (Tawfiq, 2002)

- 1- Reducing costs and time.
- 2- The ability to deal with a wider sector of users.
- 3- This information can be provided as an alternative to the traditional accounting presentation and disclosure.
- 4- Increasing the size, quality and speed of the published data and information electronically.
- 5- Improving the ability to reach potential investors in the small economic unit.
- 6- The use of the international information network as a transportation medium results in a change in the financial reporting of the economic unit from monthly, quarterly, and to the online reporting system.

Chapter 2

Axis 2

Applied side

For the purpose of reaching the results that are consistent with the hypothesis set for the research, a descriptive analysis of the applied aspect was used through the use of the questionnaire that was prepared in order to answer it by the target groups in the research where a questionnaire was prepared with three axes, the first axis was entitled ((the use of technology in the information field Accounting)) and the second axis entitled (developing capabilities and capabilities for workers in information technology) and the third axis was entitled (risk and accuracy in the use of technology) where each axis contained five questions and a five-Likert scale was used to reach the results. The questionnaire has been published through an electronic form posted on social networking sites and academic teaching classes and those interested in this field. It was the analysis of the answers that number was 61 to answer through the statistical (SPSS) program and access to the results, as in the tables below.

Since we use a (quintet Likert scale) and since the variable that expresses the options is: (Strongly agree, Agree, Neutral, Disagree, Strongly disagree) A quantitative scale, and the numbers that enter the program express the weights, which are: (Strongly Agree = 5, Agree = 4, neutral = 3, disagree = 2, strongly disagree = 1) Then we calculate then the arithmetic mean (weighted average) and this is done by calculating the length of the period first which in our example is a quotient of 4 divided by 5, where 4 represents a number Distances (from 1 to 2 are the first distance, and from 2 to 3 are a second distance, and from 3 to 4 is a third

distance, and from 4 to 5 is a fourth distance), 5 represents the number of tests, and when dividing 4 by 5 produces i . For the period is equal to 0.80.

The distribution becomes according to the following schedule:

Weighted average	level
1 to 1.79	strongly disagree
1.80 to 2.59	disagree
2.60 to 3.39	neutral
3.40 to 4.19	agree
4.20 to 5	strongly agree

male or female

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid male	25	41.0	41.0	41.0
female	36	59.0	59.0	100.0
Total	61	100.0	100.0	

education

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid diploma	6	9.8	9.8	9.8
bachelor	18	29.5	29.5	39.3
high	37	60.7	60.7	100.0
Total	61	100.0	100.0	



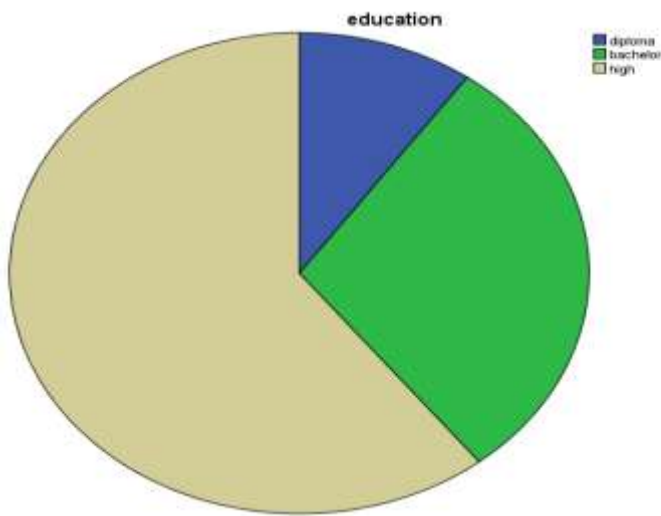
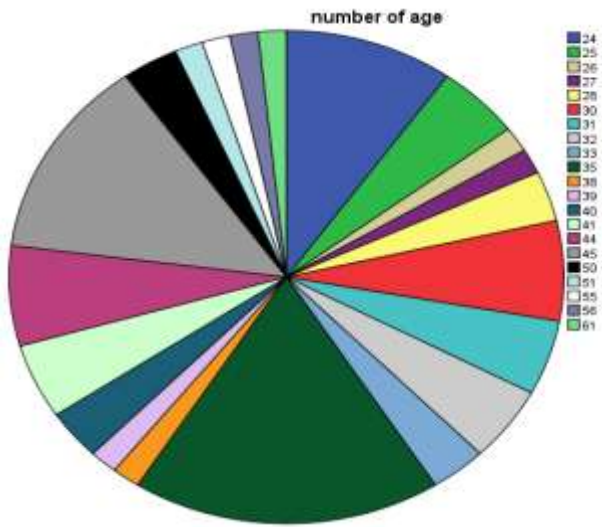


Table of the first axis :

Phrases of the first axis :(The use of technology in the field of accounting information)	measure	Strongly disagree	disagree	neutral	agree	strongly agree	mean	std. deviation	Result
The use of information technology	frequency	0	0	3	36	22	4.31	0.564	agree

leads to speed and ease in obtaining and processing information.	percentage	0	0	4.9	59	36.1			
The use of information technology reduces cost and effort and this leads to an evolution in knowledge work	frequency	0	0	1	24	36	4.57	0.531	strongly agree
	percentage	0	0	1.6	39.3	59.1			
The accountant keeps abreast of developments in the field of using information technology to keep pace with the rapid changes in the activities of economic units	frequency	0	0	0	43	18	4.30	0.460	strongly agree
	percentage	0	0	0	70.5	29.5			
The accountant accompanies the higher education programs for the community's need and the contemporary developments taking place in the surrounding environment, which contributes to achieving the effectiveness	frequency	0	0	0	25	36	4.59	0.469	strongly agree
	percentage	0	0	0	41	59			

of accounting education									
Universities, institutes and institutions prepare studies for the use of information technology in accounting education	frequency	0	0	0	42	68.9	4.31	0.467	strongly agree
	percentage	0	0	0	19	30.1			
Result of all axis :							4.42	0.498	strongly agree

Through the above table, it was found that the axis's result is strongly and strongly agreed, and this means that the axis's results are positive, so use information technology in the field of accounting information where the weighted average was (4.42) and this is within the length of the last period from (4.20 to 5) and therefore this axis It is consistent with the research hypothesis that the use of information technology in accounting practices in economic units is positive.

Table of the second axis :

Phrases of the second axis (Developing the capabilities and capabilities of IT workers)	measure	Strongly disagree	disagree	neutral	agree	strongly agree	mean	std. deviation	Result
Universities and institutes are developing the capabilities of faculty members to use information technology programs in accounting education	frequency	0	0	0	21	40	4.66	0.479	strongly agree
	percentage	0	0	0	34.4	65.6			

All account employees in economic units are encouraged to acquire knowledge about information technology in the accounting system	frequency	0	1	0	23	37	4.57	0.590	strongly agree
	percentage	0	1.6	0	37.7	60.7			
Universities and institutes update curricula using information technology	frequency	0	0	1	30	30	4.48	0.536	strongly agree
	percentage	0	0	1.6	49.2	49.2			
Universities and institutes are developing the capabilities of faculty members to use information technology programs in accounting education	frequency	0	0	0	33	28	4.46	0.502	strongly agree
	percentage	0	0	0	54.1	45.9			
Structural reforms are implemented at the level of institutions in general, and accounting in particular, in line with the needs of technology, economic and social development	frequency	0	0	3	30	28	4.41	0.588	strongly agree
	percentage	0	0	4.9	49.2	45.9			
Result of all axis :							4.51	0.539	strongly agree

Through the above table, it was found that the axis’s result is strongly and strongly agreed, and this means that the axis’s results are positive, so use information technology in the field of accounting information where the weighted average was (4.51) and this is within the length of the last period from (4.20 to 5) and therefore this axis It is consistent with the research hypothesis that the use of information technology in accounting practices in economic units is positive.

Table of the third axis :

Phrases of the third axis : (Risk and accuracy in the use of technology)	measure	Strongly disagree	disagree	neutral	agree	strongly agree	mean	std. deviation	Result
There are significant risks and ease of manipulating financial statements and business results when the necessary protection is not available when using information technology	frequency	0	0	7	33	21	4.23	0.643	strongly agree
	percentage	0	0	11.5	54.1	34.4			
The senior management establishes the	frequency	0	0	0	42	19	4.31	0.467	strongly agree

necessary procedures to maintain the information published on the website of the economic unit on the Internet and realizes the danger of tampering with it.	percentage	0	0	0	68.9	31.1			
The developed international companies use modern programs in accounting when using information technology, which is safer	frequency	0	0	5	27	29	4.39	0.640	strongly agree
	percentage	0	0	8.2	44.3	47.5			
Reports issued through the use of information technology are more accurate and objective than manual or paper reports	frequency	0	0	0	24	37	4.61	0.493	strongly agree
	percentage	0	0	0	39.3	60.7			
The accounting system needs sophisticated standards and practices that reflect the role of accounting in rationalizing decisions regarding the use of economic resources provided by	frequency	0	2	0	32	27	4.38	0.662	strongly agree
	percentage	0	3.3	0	52.5	44.3			

the use of information technology while preserving confidentiality of information								
Result of all axis :						4.38	0.545	strongly agree

Through the above table, it was found that the axis’s result is strongly and strongly agreed, and this means that the axis’s results are positive, so use information technology in the field of accounting information where the weighted average was (4.38) and this is within the length of the last period from (4.20 to 5) and therefore this axis It is consistent with the research hypothesis that the use of information technology in accounting practices in economic units is positive.

Through the aforementioned tables of the questionnaire and the results obtained, we prove the research hypothesis that supports the use of information technology in accounting practices and the accounting environment, as well as the need for precision and caution in preparing accounting business results in order to provide adequate protection for the programs used in preparing financial reports and business results in economic units Which applies the information technology system in the performance of its work.

Chapter 3

Conclusions and recommendations

First axis: conclusions:

- 1- As a result of the increase and impact of economic growth, this requires the existence of advanced accounting practices and standards in technology, as the country develops economically, this is reflected in its need for advanced accounting practices and standards, and this is reflected in the role of accounting in rationalizing decisions regarding the use of economic resources in the light of their scarcity and limitations.
- 2- The accounting profession faces a problem in some countries, which is the lack of competent lecturers in accounting who have experience in the field of information technology in order to be qualified to work in various financial and accounting conditions.
- 3- The technological revolution led to the provision of advanced information thanks to information technology for the service of accountants, management, and researchers. This information is consistent with accepted accounting principles and concepts.
- 4- There is an effect of the use of programs in the accounting system through the time and effort provided by these programs to accomplish accounting work by obtaining the required outputs as well as increasing the effectiveness of the system by preparing and presenting financial reports at the appropriate time.

- 5- The database is a large storehouse that saves a huge amount of data and accounting information in the form of files and is easy to process and access to this data and information in it and users can access this data and information through various information technology tools.
- 6- There are many networks that are open to all internal and external users in the economic unit, and there are networks that are internal, such as the Internet, which is a mini-internet that external users cannot access, because it belongs to the internal computer network of the economic unit, and there is a network called the extranet that is developed due to a network Internet to allow customers to use the information of the economic unit by entering this network.
- 7- The success of using information technology in accounting education depends on providing these tools, skill and knowledge of the teacher in order to activate the idea of using them in accounting education.

Second axis: Recommendations:

- 1- You should benefit from the most prominent regional and international experiences and adopt a plan to employ modern technology to serve accounting goals.
- 2- Structural reforms must be implemented at the level of institutions in general and accountability in particular, in line with the needs of technological, economic and social development.
- 3- Developing the capabilities of government institutions to contribute to the development of the private sector technologically and expand its adoption.
- 4- Accountants must keep abreast of developments in the use of information technology due to the rapid changes in all activities of the economic unit.
- 5- The necessity of emphasizing the modification of educational curricula in universities and technical institutes to keep pace with higher education programs to society's need and contemporary developments and to achieve the effectiveness of accounting education.
- 6- Accounting departments in universities and technical institutes allocate teaching hours for the subject of accounting applications in the light of the use of information technology. The teacher of the subject must be a specialist in accounting and has the necessary knowledge in the tools of information technology.
- 7- Providing modern special programs in using information technology in university libraries and technical institutes, and preparing workshops that show the importance of using these programs as a result of rapid developments in the surrounding environment and keeping pace with developments in these programs.

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