

Study and Evaluation of Electronic Accounting Information System in Oil Companies Analytical Study in Oil Products Distribution Company

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Abstract: The objective of the research is to identify the reality of the electronic accounting systems in the petroleum products distribution company in terms of the availability of the basic components of these systems, as well as to indicate the availability of quality characteristics in those systems. The importance of the current research is an attempt to measure the efficiency and effectiveness of electronic accounting systems used in the distribution of petroleum products, and thus provide a database and information on the reality of the electronic accounting system used by the company, and that this study will contribute effectively to assess the quality of accounting systems used in the company searched. The first topic deals with the demographic variables of the research sample. The second axis deals with the questionnaires of the research variables. 50 questionnaires were distributed and 50 retrieved were valid for the statistical analysis. This means that the rate of retrieval was 100%, which is a good indicator. On the sincerity and persistence of the questionnaire. The research reached a number of conclusions, the most important of which is that the programs applied in the petroleum products distribution company are characterized by availability in the number of individuals and thus saving in costs. Either the most important recommendations were a necessity for training more from cadres' efficiency which exercises the work on software computerized in anticipation for any emergency may happen.

Keywords: Electronic Accounting, Oil Products Distribution Company, basic components.

INTRODUCTION

The nature of accounting as a system of information in oil production companies do not differ from normal in other multiple different activities companies, where this nature is generally essential in the delivery of information on the economic units of the concerned parties, both if the parties within the establishment or third parties Kaamom public investors as well as lenders and government agencies and so on. Accountancy plays its role as an information system in a continuous and integrated process. Based on this, the current research will be divided into four sections. The first topic deals with the research methodology and some previous studies. The second section deals with the theoretical aspect of the research. The third topic deals with the practical aspect. The fourth section deals with the main conclusions and recommendations.

And prepare a study organized the information accounting e from things necessary in a

different units business, in sector governmental organizations especially, where heading the world toward use and application systems e-mail in a different units economic, command which he spent necessity do sector governmental organizations developing systems accounting he have toward use technology the information direction toward the government e to benefit from advantage systems e in a the speed and accuracy providing the information appropriate management finance governmental organizations where contribute systems e in accounting governmental organizations in a provide time in a completion transactions addition to my investigation precision in a completion transactions, it provides the information appropriate in a preparation budgeting the public, in implemented and oversight on implementation, addition to my contribution in a draw policies the public state, to achieve benefit desired from systems e must from availability the ingredients the basic which contribute in

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an investigation purpose from system the information accounting governmental organizations e-mail.

The first topic

Methodology of research and previous studies

First: Research Methodology

Research problem

The basic research problem is about the accounting systems applied in the research sample company, and the ability of these systems to keep abreast of the technological developments in the field of accounting work, and do these systems require reconsideration as traditional systems as these systems are the main engine of the company being investigated, If the work is proceeding as planned or not.

Accordingly, the problem of research can be shaped by raising the following questions

- Does the electronic accounting system used in the audited company meet the management requirements in terms of the information needed to make the decision?
- Do the accounting systems used in the company have any of the quality components?
- How likely are these systems to meet the needs and wishes of the beneficiaries of accounting information?
- To what extent do the outputs of these systems enjoy the characteristics of appropriateness and reliability that increase the efficiency and effectiveness of these systems?

Research importance

The importance of the current research is an attempt to measure the efficiency and effectiveness of electronic accounting systems used in the distribution of petroleum products, and thus provide a database and information on the reality of the electronic accounting system used by the company, and that this study will contribute effectively to assess the quality of accounting systems used in the company Searched.

Objective of research

The research aims at the following:

- Identify the reality of electronic government accounting information systems in the oil distribution company in terms of availability of the basic components of electronic information systems.
- Statement of the availability of quality characteristics of accounting information in the electronic government accounting information systems in the oil distribution company.
- Evaluation of the quality of accounting systems used in the distribution of

petroleum products through the distribution of the questionnaire form at the administrative levels and employees in the company.

The detailed research plan

The hypothesis of research

The first hypothesis: There is a significant correlation between the electronic accounting information system and evaluation, and the following assumptions are divided:

- There is a correlation relationship with a significant function between speed, accuracy and evaluation.
- There is a significant correlation between efficiency, effectiveness and evaluation.
- There is a significant correlation between self-monitoring and evaluation.
- There is a significant correlation between the satisfaction of users' wishes and evaluation.

The second main hypothesis: There is a significant impact between the electronic accounting information system and evaluation, including the following assumptions:

- There is a significant effect of speed, accuracy and evaluation.
- There is a significant effect of efficiency, effectiveness and evaluation.
- There is a significant effect of self-monitoring and evaluation.
- There is a significant effect to meet the wishes of employees and evaluation.

RESEARCH METHODOLOGY

The researcher adopted the analytical descriptive approach in dealing with the theoretical side. On the practical side, the researcher resorted to using the questionnaire. And select T curriculum based on the variables and objectives of the research, as well as the nature of the data and information that will be discussed and obtained, as it is best suited to know the facts and aspects of the research, and is based on the identification phenomenon characteristics, and the quality of relationships between variables, described the nature, causes, and trends, it is not limited to on the description only, but on the circumstances and relations between the elements of the phenomenon and interpretation .

Limits Search

- Spatial boundaries: Oil products Distribution Company.
- Temporal border: The duration that has been completed and the search period between 01.05.2019 - 05.31.2019.

Method of data collection

The researcher adopted many methods in collecting data and information related to the research subject to achieve his goal. Among these methods:

A- Personal interviews: The researcher conducted a number of personal interviews, meetings and dialogues with the senior and middle management in the company in order to obtain the necessary data for research.

B- The desk survey: The researcher relied on covering the theoretical side of the research on some Arab and foreign sources, periodicals, master's and master's thesis, as well as the international network to view the latest information related to the research subject to structuring a scientific framework for research in order to address its problem.

C- Questionnaire: The questionnaire is the main tool in collecting data and information on the practical aspect, as it is a standard cognitive tool that is consistent with the nature of the current research and methodology. Therefore, the questionnaire is the main source on which the researcher relied on obtaining data and field information from the sample of the research sample. Questionnaire on a group of arbitrators at Baghdad University and Mustansiriya University.

Second: Previous studies

Study Barbakh: 2013 entitled "Evaluation of electronic accounting information systems in the Palestinian universities in the Gaza Strip-a field study"

The study aims at evaluating the use of electronic accounting information systems in the Palestinian universities in the Gaza Strip, clarifying their characteristics and identifying the obstacles to their optimal use, as well as making the recommendations that contribute to their development. In order to achieve the research objectives, the analytical descriptive method was used to obtain theoretical data and information, and the questionnaire was used to collect data related to the practical aspect. The questionnaire was distributed to the 32 users of these systems. The statistical analysis program SPSS) In order to analyze data and obtain results. The most important recommendations were the need to examine the accounting programs that are working on the universities and work to raise the efficiency of those programs.

Study scientific: 2015 entitled "The role of computerized information systems in the efficiency and effectiveness of the external audit - An Empirical Study on the audit in the southern provinces-Palestine offices".

The study aimed to identify the computerized information systems in the efficiency and effectiveness

of external auditing. To achieve the objective of the study, the previous studies and the theoretical methods related to the subject were reviewed and some hypotheses were formulated to achieve the objectives of the study and answer its questions. The research was based on descriptive analytical methodology. The survey questionnaire was designed and distributed to the study community, which consists of the owners of audit offices and companies operating in the Gaza Strip. The questionnaire was distributed (101) and retrieved (91), or 90% a number of conclusions, the most important of which is that the use of electronic accounting systems helps to raise the efficiency and effectiveness of external auditing.

The most important recommendations made by the research are the need to highlight the importance of using computerized accounting information systems in auditing profession by activating them through conferences, lectures, seminars and workshops.

The Second Topic

Theoretical framework

First: the electronic accounting information system

The concept of the information system

The system is a set of elements that are interrelated with a series of relationships for the performance of a specific function or set of functions. The system is defined as a set of elements that are connected to each other systematically and interactively with their surrounding environment, forming an integrated system aimed at achieving management plans 2003: 26. Both Qandilji and Janabi define the system as a set of interrelated and interacting elements that collect, process, store and distribute information and data for the purpose of supporting and enhancing the decision-making process. According to Qaoud [2], the concept of the system can be limited to the following points:

- A set of material things, logical thoughts and interrelationship between these things.
- A group of interconnected elements or a number of interacting parts in a given environment and enter defined boundaries.
- These elements interact with each other and integrate with their environment to achieve the goal of economic unity.

The information system is also defined as a framework through which human resources and computers are coordinated to collect data and turn it into outputs that achieve economic unity through which the goals it seeks to reach [3].

In the opinion of the researcher that the information system is a set of processes and procedures taken by the Department of Economic Unity in order to

achieve a certain purpose increases the efficiency of economic unity.

The concept of information systems of electronic accounting

The electronic accounting information systems have become a fundamental element in the economic units that are relied on in various fields to support the activities of economic unity in order to achieve the desired objectives, whether those goals are long-term or short-term [4]. Electronic accounting information systems (EIS) are defined as a term used to describe accounting systems that rely on information technology to process and record financial data in an economic unit, also known as computer information systems Amidu, *et al.* [5]. Al-Mutairi, [6] defines electronic accounting systems as the structure used by the economic unit in the implementation of accounting work and the organization of the integrated accounting cycle, which includes a coherent set of documents, books and accounting lists through which the registration, classification and summarization of data related to economic transactions of financial nature Which the economic unit implements within a specified period of time. The use of electronic computers in accounting information systems, which solve many problems due to the use of traditional systems manual that need a lot of time and effort, as well as these systems enable the operation and retrieval of data in addition to creating self-censorship of data entry processes [7]. Abrabek, [8], defines electronic accounting information systems as an information system based on the interaction of the human age and the information technology, and the transformation of data and making it useful to decision makers through the use of the computer.

The researcher believes that the electronic accounting information system is an electronic system managed by computer, which is an essential part of the system economic unit works to control the workflow and disclosure of data and information completely to the beneficiaries and decision makers.

The importance of using the electronic accounting information system

The importance of using the electronic accounting information system can be illustrated by highlighting the following points: [9]

- Accuracy and speed in the process of preparing documents and conduct calculations.
- Improve the process of keeping records and accounting documents.
- The speed of completion of similar operations at the same time, and shorten the effort and time.
- The possibility of avoiding mistakes quickly in the various stages of operation first in a way to achieve accuracy in the extraction of data.
- High confidence rates in the data produced by the electronic computer.

The importance of electronic accounting information systems as it provides comprehensive protection within the possibilities of economic unity regulatory systems enable the senior management of the economic unit to support the security of information through the identification of mechanisms for monitoring and inspection of information systems and computer networks, as well as keep copies of these systems and data Security [10]. The researcher believes that the importance of accounting information systems comes through the possibility of those programs to ensure the continuity and readiness of these systems, especially in the crises to address risks related to accounting information systems.

The dimensions of electronic accounting information systems

Speed and accuracy

Accounting information systems are fast in the process of data entry and processing, as well as modifications to those inputs (data) in a way that speeds the delivery of service and access to the beneficiaries [11].

Either accuracy, these systems are characterized by a lack of errors in such a way that management can rely on those data which, after processing, are transformed into final outputs in the decision-making process.

Efficiency and effectiveness

Efficiency and effectiveness are represented by the following points [12]:

- Electronic accounting information systems reduce costs.
- Reduce routine economic unit procedures used in traditional systems.
- To provide for the efficient and smooth exchange of information.
- Electronic accounting information systems allow access to more than one person at the same time.
- High capacity to store, transfer, retrieve, view and print data.

Self-censorship

Self-censorship of electronic accounting information systems is through [7]:

- Difficulty editing documents after processing and printing them.
- It is difficult to print more than one document or invoice for the same document.
- It is difficult to scan the document or invoice after it has been printed, but is deleted by a reverse constraint.
- The databases in those systems do not duplicate stored data and information.

- The databases used in these systems provide information that helps diagnose and identify the problem.

Meet the wishes of users

The satisfaction of users' desires is through the following points [2]:

- Provide the ability and the ability in accounting information systems to achieve the desires of users.
- The ability to meet the wishes of the administration through data that contribute to the realization of the wishes of the management of economic unity.

Second: Evaluation

The concept of performance evaluation

Performance is defined as an achievement or performance of work that helps companies achieve their goals set by the administration, as it outputs and objectives that companies seek to achieve, so it is a concept that reflects both the goals and means to achieve them, that is a concept that links the aspects of activity and the goals that seek to Achievement within the company [8].

Al-Moussawi defines the evaluation of performance in general as a study of the goals set with what has already been achieved, in order to identify deviations, whether positive or negative, with reference to the reasons that led to the occurrence of deviations and negative ones, and to correct them or to maintain positive cases of In order to continue the development of the company's projects, which are positive for the national economy [12]. Al-Salami defines performance appraisal as an evaluation of the activities of the economic unit in a society based on the results achieved at the end of the accounting period which is usually one evaluation year, in addition to knowing the reasons that led to the results above and proposing solutions to overcome these reasons in order to achieve a good performance In the future [5].

In the opinion of the researcher that performance evaluation is a process carried out by the management of the company to identify the status in general and what was achieved during the year and therefore the management in the company to develop appropriate solutions to deviations from the plans that developed.

Performance evaluation objectives

The performance evaluation objectives vary in each section of the company, and can be summarized in several key points: [6].

- The process of evaluating the performance in the decision-making process in the company, and helps to know the performance of employees in the company.
- To give accurate information to the management in the company about the conditions and levels of all,

as well as problems and difficulties within the company's divisions, in order to develop future plans to solve these problems and improve the company.

As Malik [11] argues, the objectives of the performance appraisal process are as follows:

- It is a means that can help management to optimize the optimal use of available resources. It is also a way to help reduce the risk and choose the most suitable alternative from different alternatives.
- Performance appraisal helps to channel company funds between projects that achieve limited goals.
- It is a process that helps to measure the extent to which the project resources make optimal use of available economic resources and obtain a means to help rationalize investment decisions.
- The importance of performance evaluation

The importance of performance assessment is important because it has an important role in optimizing the use and distribution of economic unit resources. It also shows the importance of evaluating the performance of the trade-off between several proposed projects in order to select the alternative or the optimal project that ensures the achievement of the specified goals. The decision must be based on a practical study that includes all the proposed projects, and the importance of evaluating the performance of what has the role of the following [13]:

- Directing employees to perform their work.
- Direct the supervision of senior management.
- To clarify the functioning of the economic processes of the economic unit and overcome the difficulties it faces.
- Achieving coordination between all aspects of the company's activities and all departments and levels.

The Third Topic

Practical Side

First: A brief history of the petroleum products distribution company

The oil products distribution company is one of the formations of the Iraqi Ministry of Oil as a pillar of the infrastructure of various sectors for its effective and main role, which fulfills the plans of the ministry to revive the national economy in Iraq, and started this activity since 1952. The company carries out the task of transporting, storing, distributing and delivering oil products of various types to the main consumption centers such as factories, electrical stations and all ministries and providing them to citizens and the public and private sectors through their distribution outlets, which are (1400) Which are processed by a large fleet of trucks and tanks, number (1267), which roam the various parts of Iraq.

Second: Analysis of personal variables (demographic)**Table-1: Characteristics of the research community**

T	Variables	Class distribution	the number	percentage
1	Gender	Male	23	46.0%
		female	27	54.0%
	Total		50	100%
2	age categories	30 A year or less	13	26.0 %
		31-40 years	23	46.0 %
		41-50 years	8	16.0 %
		51-60 years	6	12.0 %
	Total		50	100%
3	Educational attainment	Preparatory and below	-	-
		diploma	5	10.0 %
		BA	37	74.0 %
		Higher Diploma	2	4.0 %
		M.A.	6	12.0 %
		Ph.D.	-	-
	Total		50	100%
4		Director of Division	24	48.0 %
	Career Title	Director of the Department	4	8.0 %
		Director general	1	2.0 %
		Assistant General Manager	3	6.0 %
		Employee	18	36.0 %
	Total		50	100%
5	New career	1-5 years	5	10.0%
		6-10 years	13	26.0%
		11-15 years	15th	30.0%
		16 years and over	17	34.0%
	Total		50	100%

Characteristics of the Research Society (Iraqi Insurance Company)**It is clear from Table (1) above**

1. They were Rate Male (46.0 %) and repeat the amount (23) of the total community research, as was Rate Females (54.0 %) and repeat the amount (27) of the total community respondent, as it indicates this is The ratio For high Rate Females in a The company compared to males and the reason for this is that males and females do not have the same orientation in learning and behavior, which appears in different goals and desires that are seeking to reach.

2. Hit Rate Category age, which ranges between (31-40 years), the highest percentage (46%) of the community research and repeating (23), was followed by category age Which Less than (30 years) and repeat (13) and by (26 %), while I got category age group (41-50 years) on Rate (16 %) and repetition (8), while the age group (51-60 years) has received the lowest rate of (12%) and frequency (6) as the results indicate the ownership of the research community experiences and knowledge in a field of competence, as well as for the acquisition of these experiences by the length of time long and context career in a The field of expertise of the functional descendants of them, the matter which reflected On Their administrative and technical maturity and their abilities On Take the decision, but the percentages indicate the need for the company surveyed to renew blood from during the election or appointment.

3. As it was higher Rate For the collection of the academic community research certificate bachelor 's and by (74 %) and repeat (37), while I got a class certificate Master On Ranking second and by (12 %) and repeat (6), while I got a certificate Diploma of Higher On The lowest rate (4%) and repeat (2), and also obtained a diploma ratio category (10%) and repeat (5) The results show also that there are no junior certificate and a doctorate also in the research sample, as the noted researcher that the company is characterized by obtaining On Certificates university, it which is reflected On Understand the work of the researcher and help and respond quickly in a Providing them with information, as well as their interest in their work and organizational maturity in a Management area in a The light of search variables and its dimensions

4. The above table shows that 48% of the sample of the research was from the rank of director of the department and the rank of director of the department obtained 8% of the sample. As for the degree of assistant director general, (6%) of the total sample, and 36.0% of the sample.

5. While the distribution of community research according to career age, as I got a class of service (16 years and above), the highest amount (34%) and repeat (17), while I got a class of service ranging from service (11-15) ratio (30%) and repeat (15), Either the service category Which Ranging between (6-10) ratio (26%) and repeat (13), and finally it has got a class of service (1 - 5) on the lower ratios (10%) and repeat (5). This shows that the large category in the sample of

young people, the most Tend to learn and gain knowledge, experience, and skills.

Third: To present and analyze the responses of the respondents about the electronic accounting information system

Table (2) shows the results according to the points of view of the sample on (electronic accounting information system). Table (2) refers to the arithmetic mean, the standard deviation and the general difference coefficient related to the electronic accounting

information system. The table reflects a total accounting value of (3:29), which is above the central premise of \$ (3), a good value, good harmony in the answers, and confirmed the value of the standard deviation and coefficient of variation and which respectively, E. y reached s Imitha (1:02), (0.31). These results confirm the degree of success of the research sample on the electronic accounting information system in the company, and the total of these results means that the severity of the sample answers in this axis is headed towards agreement.

Table-2: Shows the statistical description of the dimension of the electronic accounting information system

Paragraphs	Likert scale					My Account	Standard deviation	Coefficient of variation	Sort by importance	
	1	2	3	4	5					
	Not quite agree	I do not agree	neutral	Agree	Totally agree					
First: Speed and accuracy										
1. The accounting software used is fast in data entry.	T	3	2	13	21	11	3.70	1.05	0.28	2
	%	6.0	4.0	26.0	42.0	22.0				
2. The program has the speed to make adjustments if any.	T	1	4	16	21	8	3.62	0.92	0.25	1
	%	2.0	8.0	32.0	42.0	16.0				
3. The program is quick to prepare the required reports.	T	2	14	23	7	4	2.94	0.96	0.33	5
	%	4.0	28.0	46.0	14.0	8.0				
4. There are rare errors in reports extracted from the accounting program.	T	2	6	9	23	10	3.66	1.06	0.29	3
	%	4.0	12.0	18.0	46.0	20.0				
5. There is little inconsistency in the reports prepared by the program.	T	3	5	15th	20	7	3.46	1.05	0.30	4
	%	6.0	10.0	30.0	40.0	14.0				
6. There is no sacrifice of accuracy at the expense of speed	T	2	8	10	22	8	3.52	1.07	0.30	4
	%	4.0	16.0	20.0	44.0	16.0				
7. Average overall speed and accuracy						3.48	1.02	0.29		
8. Second: efficiency and effectiveness										
9. The program helps its users to reduce wages.	T	3	7	14	14	12	3.50	1.18	0.34	4
	%	6.0	14.0	28.0	28.0	24.0				
10. The accounting software used can be multi-user.	T	-	14	16	12	8	3.28	1.05	0.32	3
	%	-	28.0	32.0	24.0	16.0				
11. The program helps to exchange information easily.	T	-	8	14	20	8	3.56	0.95	0.27	2
	%	-	16.0	28.0	40.0	16.0				
12. The accounting program helps reduce routine procedures.	T	3	6	18	16	7	3.36	1.06	0.32	3
	%	6.0	12.0	36.0	32.0	14.0				
13. There is a possibility to export data from the program to other programs.	T	-	3	11	26	10	3.86	0.81	0.21	1
	%	-	6.0	22.0	52.0	20.0				
14. The general average of efficiency and efficiency						3.51	1.01	0.29		
15. Third : self-censorship										
16. Documents cannot be edited after they are printed.	T	1	3	14	26	6	3.66	0.85	0.23	1
	%	2.0	6.0	28.0	52.0	12.0				
17. Documents cannot be modified after printing reports and reports.	T	1	7	20	17	5	3.36	0.93	0.28	3
	%	2.0	14.0	40.0	34.0	10.0				
18. Can not print more than one origin for documents	T	2	6	19	16	7	3.40	1.01	0.30	4
	%	4.0	12.0	38.0	32.0	14.0				

19. Documents can not be scanned after they are printed.	T	-	8	23	13	6	3.34	0.89	0.27	2
	%	-	16.0	46.0	26.0	12.0				
20. Documents and invoices are retained after being canceled with the same data.	T	8	11	17	9	5	2.84	1.20	0.42	5
	%	16.0	22.0	34.0	18.0	10.0				
21. The program can detect errors and issue alerts.	T	1	12	22	11	4	3.10	0.93	0.30	4
	%	2.0	24.0	44.0	22.0	8.0				
22. The general average of self-monitoring							3.28	0.97	0.29	
23. Fourth : meet the wishes of users										
24. The system is used to meet the needs of users	T	7	20	9	9	5	2.70	1.22	0.45	7
	%	14.0	40.0	18.0	18.0	10.0				
25. The current system is capable of meeting the company's current needs.	T	2	4	18	22	4	3.44	0.91	0.26	1
	%	4.0	8.0	36.0	44.0	8.0				
26. The software used is capable of meeting the needs of analysts.	T	2	8	20	18	2	3.20	0.90	0.28	3
	%	4.0	16.0	40.0	36.0	4.0				
27. The program is designed to meet the current market desires.	T	1	11	24	12	2	3.06	0.84	0.27	2
	%	2.0	22.0	48.0	24.0	4.0				
28. The current program meets the wishes of the auditors.	T	8	8	10	12	12	3.24	1.41	0.44	6
	%	16.0	16.0	20.0	24.0	24.0				
29. The current system is characterized by its ability to meet the company's future desires.	T	7	9	19	10	5	2.94	1.17	0.40	5
	%	14.0	18.0	38.0	20.0	10.0				
The overall mean of the strategic direction variable							3.09	1.07	0.35	
							3.29	1.02	0.31	

Fourth: Analysis of the results of the dimensions of the strategic direction

Analyze the results of speed and accuracy

Table (2) shows the results according to the sample's views on (speed and accuracy 8) To the arithmetic mean , standard deviation and coefficient of variation, and the importance of the comparative year related to (speed and accuracy), reflects the table and compromise mathematically E. aesthetically reached its value (3.48), which is above the central premise of \$ (3), a good value, and harmony good in answers, and confirmed by the value of the standard deviation and coefficient of variation and which respectively, E. y reached s Imitha (1.02) (0.29) these results confirm the degree of success of the research sample interesting about the speed and accuracy In the organization, and the total of these results means that the severity of the sample answers in this axis is destined to agreement .

Analysis of efficiency and effectiveness results

Table shows (2), the results according to the views of respondents view on the (efficiency and effectiveness), which indicates the table (8) to the arithmetic mean, standard deviation, general and

relative importance related to (efficiency and effectiveness), reflects the table and compromise mathematically E. aesthetically reached its value (3.51) which is above the central premise of \$ (3), a good value, good harmony in the answers, and confirmed the value of the standard deviation and coefficient of variation and which respectively, E. y reached s Imitha (1:01), (0:29), And these results confirm the degree of success of the interest of the research sample on the efficiency and effectiveness in the organization, and the total of these results mean that the intensity of the answers of the sample in this axis is destined to agreement.

Analysis of self-control results

Table shows (2), the results according to the views of respondents view on the (self-censorship), which indicates the table (8) to the arithmetic mean , standard deviation and coefficient of variation, general and relative importance related to (self-censorship), reflects the table and compromise mathematically E. aesthetically It reached its value (3.28) which is above the central premise of \$ (3) which is a good value, good harmony in the answers, and confirmed the value of the standard deviation and coefficient of variation

and which respectively, reached s Imitha (0.97), (0.29), These results confirm the degree of success of the research sample on the self-control in the company, and the total of these results means that the severity of the sample answers in this axis is destined to agreement.

Analyze the results to meet the wishes of users

Table shows (2), the results according to the views of the sample perspectives on (to meet the desires of the users), indicates where the table (8) to the arithmetic mean, standard deviation and coefficient of variation, general and relative importance related to (meet the desires of the users), reflects the table compromise mathematically E . aesthetically reached its value (3.09), which is above the central premise of $\$$ (3) which is a good value, good harmony in the answers, and confirmed the value of the standard deviation and coefficient of variation and which respectively, E . y reached s Smitha (1.07), (0.35), these results confirm the degree of success of the research sample of interest to meet the desires of the users in the organization, and the total of these results mean that the severity of the sample answers in this axis heading towards agreement. On the sub-level we note that:

Paragraph has obtained (11) ELTINAY states (there is the possibility of exporting BBC Anat from the program to other programs) at the top center of my account of (3.86) higher than the central premise [1] Which is (3) and a standard deviation of (0.81). This indicates that the company's message is derived and is based on the activities it carries out and also means that there is approval degree large than by members of the surveyed sample. Paragraph 23, which states: "The current system is characterized by its ability on meet the wishes of the company's future) at the lowest center of my account (2.94) which is less than the middle premise and adult (3) and a standard deviation of (1.17) This shows that there is the approval of the content of this paragraph by 28% of the sample and 72% Of the research sample were between the opponents and neutral in any sense that the objectives of the company is realistic and not difficult to achieve, but that the company sets its goals and make efforts to achieve these goals.

The Fourth Topic

CONCLUSIONS AND RECOMMENDATIONS

First: Conclusions

- Through research and research, the researcher concluded that there is a possibility to export data from the program to other programs, which makes it easier and reduce costs.

- The records and documents printed by the programs cannot be modified to prevent fraud and manipulation.
- The programs applied in the petroleum products distribution company are characterized by availability in the number of individuals and thus saving in costs.
- The program applied in the company is characterized by providing quality components in terms of speed, accuracy, efficiency, efficiency, relevance and responsiveness.

Second: Recommendations

- The researcher recommends that the programs should be checked periodically and preferably at the end of each financial year to avoid presenting the files for damage or theft and loss.
- The need to train more qualified staff who work on the computerized programs in anticipation of any emergency may occur.
- Keep abreast of technological developments continuously so that the company is directly aware of any development that may occur for such programs.
- Accounting programs should meet the company's current and future aspirations.

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