

### **Axis III: Objectives and characteristics of the accounting information system**

#### **First: Objectives of the accounting information system :**

The goal of the accounting system for small units is to measure business results over time periods and determine the financial position at the end of each of these periods on a regular basis. As for large units, the system aims to achieve several goals at the same time, namely measuring the results of the unit's business and extracting its financial position. Then providing detailed information related to the operations performed by each of its departments to the various administrative levels to help them make their decisions, and finally providing the information needed by external parties (such as the Central Accounting Agency, the Central Agency for Public Mobilization and Statistics, the Ministry of Planning, the Tax Authority, etc. ). The accounting information system generally aims to achieve three main objectives:

- 1/ Provide information on the Unit ' s activities, results of its work and financial status during a given period and for the benefit of both capital, management and external parties such as investors, lenders and different regulators.
- 2/ Providing the necessary information for management to carry out the functions of planning, control, performance evaluation and decision-making.
- 3/ Protecting and controlling the unit's funds. By following the procedures and instructions that govern the recording of the unit's data and its accounting processing, and through the information provided by the system, the management is able to follow up and monitor the activity of the employees. The owners of the unit are also able to follow and monitor the management's activity, evaluate its efficiency, and check on the progress of the unit. All aspects of activity in the unit.

It should be noted that the system's achievement of the goal is measured on a scale of efficiency and effectiveness in order to ensure that performance is completed in a correct manner while ensuring sound implementation. The system may be effective but lead to a waste of resources, or it may be an efficient system but without achieving the goals, and it usually requires achieving a balance between efficiency and effectiveness. In order to achieve the optimum balance.

#### **Second : Characteristics of the accounting information system**

Accounting information systems are defined as combining the application and study of accounting in addition to monitoring, designing and implementing an information system based on the application of advanced information technology, by using traditional

accounting methods, with the aim of providing users with a set of financial information that helps them manage their companies.

Activating the role of accounting information systems effectively and efficiently depends on their distinction with the following characteristics:

1/ Realism: It is about achieving compatibility between both accounting information systems and the surrounding environment, as the applied accounting system must be appropriate to the environment in which it is found, by relying on its size and the nature of its activity, so it is the duty of the person who designs the accounting information system To be concerned with the conditions in which users of this system will work, which helps provide the appropriate type of information that matches the goals of the people who use it.

2/ Interconnection: that is, systems achieving integration with other subsystems, by linking a group of subsystems together. It provides services based on a set of data, and then uses the outputs of some of them as inputs to others.

3/ Scientific: It is the adoption of accounting information systems on a scientific basis, by using quantitative methods that contribute to providing appropriate information to management, in order to compare a group of alternatives to activate the role of control, or by using a computer to store this data, with the aim of providing appropriate information to management in The right time for her.

4/ Acceptance: Accounting information systems take into account the variables in behaviors controlling human elements, and it is considered an essential part of these systems. The flow of accounting information is affected by the following factors:

- The capabilities of the individuals who make up the organizational structure.
- Each individual's feeling of his importance in the organizational unit.
- Personal motives that may agree or conflict with the organization's economic goals.
- Each individual seeks to be treated in his personal capacity and not as part of accounting information systems.

5/ Economic: The existence of accounting information systems must have an economic reason, meaning that the cost resulting from purchasing it does not exceed the value of its financial returns, otherwise it will be useless and considered an additional cost to resources.

6/ Comprehensiveness: It is that the accounting information systems contain all the activities of the administrative unit, through the resulting subsystems, whether specialized in stores, purchases, or sales.

7/ Speed and accuracy of providing information: Accounting information is constantly provided when needed, especially when there is a database that can be updated permanently. So that you can adapt to the variables surrounding accounting information systems.

8/ Flexibility: This is one of the characteristics that must be characterized by accounting information systems, as it is important to keep track of special changes in management's information needs or the environment that surrounds the facility. That is, accounting information systems must be dynamic, which contributes to enhancing its response to changes affecting the facility. Economic environment or organizational structure.

9/ Clarity: Accounting information systems are distinguished by their simplicity, which contributes to enhancing their understanding and dealing with them in an easy way.

10/ The ability of the system to deal with the future: meaning that accounting measurement is linked to the future to provide information that helps reduce the state of uncertainty among users of accounting information and that helps in making decisions, which requires taking into account the economic and social changes surrounding the economic unit, present and future, with the use of Advanced methods in preparing information, such as quantitative methods and operations research methods.

In addition to the previous characteristics that an accounting information system must have in order to have confidence in the system's ability to achieve its objectives, the system must be designed and operated in light of accounting assumptions and principles so that the system is a sound application of what accounting thought determines.