

The Integration Of Accounting Information And Just In Time And Its Reflection On Reducing Costs

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Abstract : The study aims to design and build advanced systems to control the huge amount of information necessary to manage the economic unit and to ensure good and accurate information reaches all administrative levels appropriately and at the appropriate time to use it in making good decisions, To achieve this goal, the analytical descriptive approach was used through the use of the investigation form to present the opinion of the research sample, and the results of the research have shown that the application of accounting information systems leads to an increase in the ability of the economic unit to adapt to the advanced business environment, It also shows the importance of studying just in time and focusing on it constitutes a fundamental percentage in reducing costs. It leads to important savings in addition to non-financial effects to improve the reputation of economic unity. To achieve this goal, a questionnaire was designed as a tool to collect data, Some of the statistical methods (arithmetic, standard deviation) have been relied upon, as (10) questions are made up of four axes, and the answers were designed for each five -year-old (Likert) paragraph. The study reached the budget for the value of accounting information with the cost of its preparation and distribution. It is necessary to study how to get balance of the value of accounting information with the cost of its preparation and distribution

INTRODUCTION: Economic units have witnessed great developments at present and the desire to stay and continue in the competitive market, which required economic units to provide products characterized by a low cost, highlighting the promotion of accounting information using modern systems because of their great role in helping economic units to survive, prosper and enhance Its competitiveness to manage operations and production, As the study sought to design and build advanced systems to control the huge amount of information necessary to operate the economic unit and to ensure good and accurate information reaches all administrative levels appropriately and at the appropriate time to use them in making good decisions.

Methodology

1.1. Research Problem:

Accounting information is one of the means of success of the economic unit in light of a competitive environment, as well as its role in managing just in time and resources owned by the economic unit, So the senior management must use this information in the best possible way and create the appropriate conditions for it, For her great role in upgrading performance levels, hence the importance of interest in accounting information and studying how to reduce costs. Accordingly, researchers can determine the problem of research in the following questions:

1. There is a clear deficiency in the employment of the accounting information and just in time to reduce costs.
2. The just in time is significantly affecting the costs?

1.2 Research Importance

The importance of research is highlighted by studying the search sample variables, which represent modern variables in the field of accounting management and production processes, As the accounting information system and just in time constitutes one of the trends adopted by the economic unit in implementing its functions and achieving its goals, Reducing costs is one of the indicators that can reflect the success of the economic unit, as well as building and enhancing confidence between it and the stakeholders.

1.3. Research Objectives

Through the research sample variables, the researchers seek to achieve several goals, the most important of which are:

- 1- Study the nature of the factors that affect the effectiveness of the accounting information system.
- 2- Study how to take advantage of the accounting information system in supporting just-in-time
- 3- Analysis and clarification of the integrative relationship between the accounting information and just-in-time and its role in reducing the costs

1.4 Research Hypothesis

The research hypothesis is embodied by a basic hypothesis: (the use of the accounting information system in support of operations just in time leads to reduced costs). The assumptions are as follows:

- 1- Does the use of accounting information systems affect production?
- 2- Is there a relationship between accounting information systems and creativity in searching for results?
- 3- Is it possible to establish an impact relationship between accounting information systems and investment in the search for results at reasonable prices?

Theoretical Review

2.1 The concept of accounting information system

The accounting information is the means in which economic units reside, their financial position, their performance, their critical expenses, and the change of cash, The technical means used to connect accounting information are financial reports, which must be appropriate and well prepared in a good way that includes sufficient credibility in order to be relied upon and used in making appropriate decisions (Al -Ammari, 2004: 124). The accounting information system relates to economic data resulting from economic events or internal processes. Most of these data are expressed in a financial form (such as the value of sales) or maybe non-financial (such as the number of working hours) and then translated into financial data (Al -Dahrawi and Kamel, 55: 1998). The accounting information system is defined as a system that collects, registers, stores and processes data to produce information for decision-makers. The accounting information system is one of the components of the administrative information system, (Al-Jazrawi and Al-Janabi, 2007: 22-24). So accounting information systems is newly responsible for providing financial and non-financial information to all departments, departments and other parties, as well as the accounting information system can be defined as the sub-system that works to convert data into accounting information necessary to support the decision -making process and is a subsystem within the economic unit that collects Data (financial and non -financial), analyze, tabs, processing and converting it into information and providing this information to different parties within the economic unit and outside, with the aim of helping the parties taking the decision related to it (Abdel Qader, 2007: 2). As shown in figure (1).

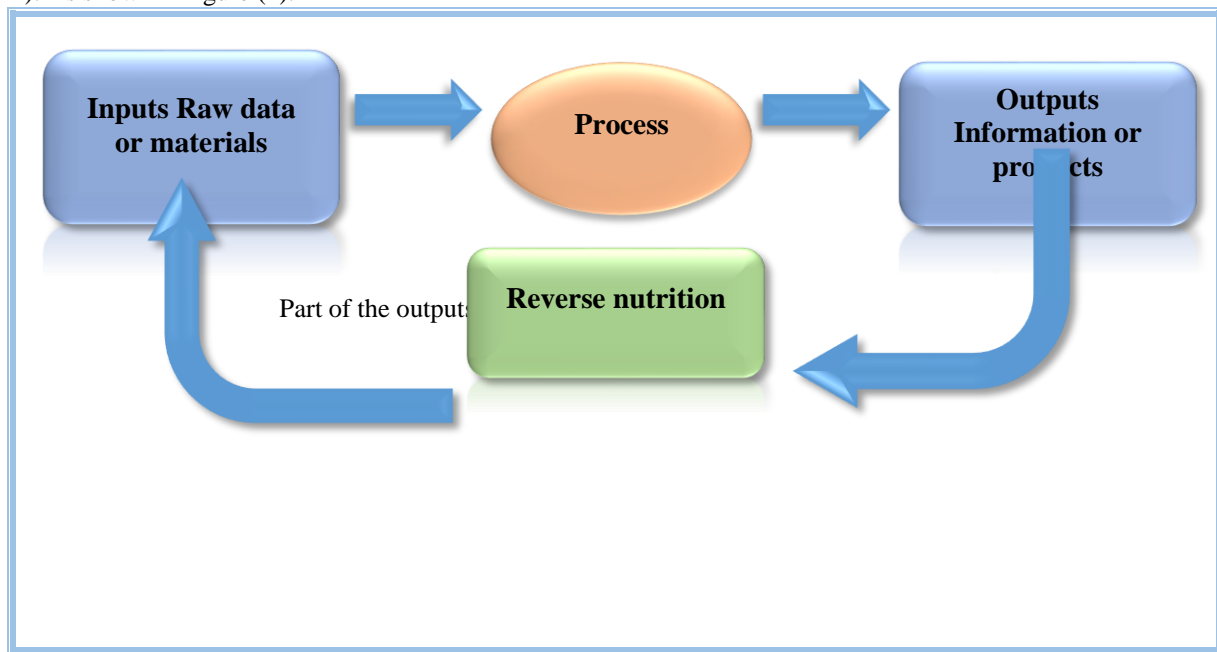


figure (1). Explains the concepts and components of accounting information systems

Source: Prepared by the researchers

2.2 The Objectives of the Accounting Information System

The accounting information system aims to provide information to meet the needs of users within the economic unit, or outside it, such as customers, government agencies, and others, and its goals (Abdul Qadir, 2007: 5):-

1. Providing the information necessary to complete the daily operations and tasks: The economic unit carries out many economic operations such as sales, and purchases, and these operations are addressed according to the accounting information system.

2. The service of different administrative levels: The accounting information system provides useful information for managers at all administrative levels with the aim of preparing future plans, making decisions, or addressing problems, and optimal use of available resources.

3. Preparing administrative performance reports: Accounting information systems aim to communicate appropriate information to all administrative levels to prepare periodic reports aimed at measuring the extent of the success and failure of the administration in achieving the goals of economic unity, as it provides the short-term monitoring feature.

2.3 The most important basic components and elements of the accounting information system

Accounting, like other sciences, has its own system, consisting of three main parts: input, processing, and output. Like any other system, it is governed by several strict policies and procedures, it is not permissible to overcome for any reason, regardless of the computing of the system or not (Salmi, 2010: 5-7), so the basic components of the accounting information system represented mainly in (Sofyan, 35: 2012-36) :-

1- Data collection unit (input): This part collects data from the environment surrounding the economic unit or by reverse nutrition with observation and registration. This data represents the events that the accountant cares about and sees that they are useful and must be obtained and recorded.

2- Data processing unit: The accountant records, deportation, filters, and analysis, and the financial accountant depends on the traditional system such as the general daily, central system, or auxiliary diary, or the cost accountant depends on one of the costs accounting methods to calculate the cost price and cost analysis.

3- Data storage unit: Accounting data is needed to store mechanisms or manual documents to be used in the results and for several accounting courses.

4- The Information Publishing and Distribution Unit (Outputs): This unit provides us with various accounting information systems outputs such as financial statements, attached tables, reports and costs to be used within the external parties such as tax administration and for internal parties such as investors.

5- Reverse Nutrition Unit: such as standard costs in the partial cost accounting system.

2.4 Requirements for the success of the accounting information system

Any sufficient accounting information system must contain the following matters (maid, 2005: 261-262):-

1. Basic Terminology: There are many accounting terms and very important, which must be contained in the accounting system and work with them.

2. Debits & Credits: All accounts in the accounting information system are based on the concept of the debtor and the creditor, meaning that all accounts that arise in the accounting system have only two parties, namely the debtor and the creditor, and the two parties must match each restriction and in all cases.

3. Basic Equation: As is known as the dual registration system, the debtor party must be met by the entry of a tip of a creditor equal to it, and vice versa. This concept leads to the basic equation: assets = obligations + property rights.

4. The structure of the financial statements and property rights lists: It is customary that the capital and the profits rounded in the department designated for property rights in the public budget are reported. The profit distributions are also reported in the rounded profit list and the expenses and revenues are reported in the income list, and at the end of the financial period, the outcome of the interview of both revenues and expenses is transferred to rounded profits. Hence, any difference in the above items will affect property rights.

2.5 Indicators Of The Success Of The Accounting Information System

Several researchers dealt with standards or indicators of the success of accounting information systems, but they differed in the number of these indicators, and the relevant literature shows the adoption of many studies that follow the following for the success of information systems (Zewail, 2015: 4):

1. Quality of information: This indicator describes the characteristics of the information system outputs and plays a prominent role in the success of this system and its contribution to rationalizing the decision-making process

2. The quality of the system: It is known that the quality of the information system positively affects its success, as it focuses on the desired characteristics of the system itself.

3. User satisfaction: This indicator is one of the most used standards to assess the success of the information system, and determines the extent of the user's response to the effective use of the information system, as well as being the basis on which the beneficiary depends on using the system.

4. Using the system: The use of the system indicates the extent to which the beneficiaries depend on the outputs provided by the system to perform their tasks. The level of use can be measured by many measures, including the level of use, repetition of use, time exhausting use, and purpose of use.

2.6 Accounting Information System Requirements

The requirements of the accounting information system in general are related to a set of human and material parts, and in light of the manual operation of the data, the system will be mainly dependent on the human cadre, but when the economic unit works under electronic work, it requires the necessity of using electronic means and the Internet is one of the most important of these The means, which requires the accounting information system to depend on the

electronic operation of the data, which calls for the need to develop its components to include all the means that it requires in light of electronic works (Yahya and the current, 2003: 8-11).

The requirements for the accounting information system are the following (Hafez and Abbas, 2014: 83-87):

1- The group of qualified individuals: The importance of the presence of individuals increases within the components of the accounting information system in light of the electronic work in terms of the necessity of the presence of qualified individuals - scientifically and practically - and the extent of their ability to perform accounting work in light of the use of modern technologies and the multiplicity of entities that have a relationship with economic unity.

2-Computer devices: These represent the basic means in the work of the accounting information system at work, as it is not possible to complete the work without them in terms of operating data and processing them at the speed and accuracy required or in terms of the possibility of conducting contacts with the authorities that are dealt with and communicating the necessary data and information.

3- Software: It includes a set of computer-oriented operating instructions that follow them to implement the required goals of the system.

4- Database: The accounting database represents a set of files associated with each other logically and stored in an organized manner that facilitates the access of applied programs to it in order to process the data and the presence of the database within the components of the accounting information system represents an important matter.

5- Procedures: It is intended by the set of policies and methods that should be followed when using and operating and dealing with the information system, for example, the procedures that must be followed to run the salary program are represented in determining the date of the program's operation at the end of the month, mid-month, etc.

6- contact techniques: It means all activities and means related to the electronic transportation of information and data from one site to another using devices, programs, media or channels that link computers and some or between computers and some other automated units.

3.1 Just In Time (JIT) In Terms Of Concept And Object

The just-in-time system (JIT) is one of the systems that depend on theoretical pillars and is essential to practical applications in many companies and can be defined as a set of concepts and methods of production or is the philosophy of economic unity through which it seeks to reduce the levels of inventory while benefiting from other benefits that Check the application of this system (Red, 2007, 7). He was also known as one of the modern Japanese administration systems, which has become an area of attention by many concrete and inseparable benefits and returns present and future, and the (JIT) system is one of the advanced systems that achieved important results, most notably getting rid of lost time, reducing costs and increasing production (36: 2011, Heifer and Eder). This system played an active role among workers, as it was a strong emitter, whose role in contributing to solving some problems is reflected away from traditional systems based on the curriculum in a way that guarantees better productivity and is more effective. This system also contributed to the provisions of control and the development of loyalty to workers and supporting the methodology of creative thinking, so it became each Manager and workers such as a single work team capable of facing difficulties and solving the problem (Slack et al, 2010: 4). The just in time system (JIT) is a philosophy and a set of methods that are used for manufacturing, as it provides raw materials according to the order and at the time specified (15 Eugene & Rubha, 2017.).

In completion of the above, the goals that the production system seek to achieve are multiplied, and perhaps the most important of these goals was confirmed by the study (KOOOTANAEE, et al., 2013. 15)

1. Increasing the company's long-term competition, as its competitiveness increases with its application of the production system on time by following ideal methods of production.
2. Increasing the degree of efficiency in the company's productive processes by achieving a high level of productivity.
3. Reducing damage and defective from production and reducing the time and effort associated with the productive process in a way that contributes to reducing the cost of production.
4. Achieving customer satisfaction by producing products that meet their needs in the appropriate amount and time.
5. Achieving quality in products by taking into account the cost by achieving a balance between cost and quality.
6. Exploiting the company's resources and working to reduce the stock to the lowest extent.
7. Creating and building confidence between the company and its suppliers in a way that contributes to the supply of raw materials in time and in appropriate quality
8. Achieving flexibility and flexibility in production through the good arrangement of factories and machinery.

3.2 Just In Time (JIT) In Terms Of Elements And Requirements

After the researchers reviewed both the concept and goal of the Just In Time system, the elements of this system and the requirements that must be met for the successful application and as follows:

1- The elements of the Just In Time system (JIT):

The industrial companies work in the light of the Just In Time system on time requires elements working with each other to integrate the work and the Just In Time system. These elements are the following:

A- Reducing the number of suppliers chain: As work in light of the Just In Time system on time stimulates the company to work in an environment that is reliable and accurate, and therefore a simple set of suppliers must be provided with complete confidence and supplies materials on time. (Rahman..2016, P23).

B- Improving the factory arrangement: Industrial companies are working to prepare their factories, equipment and machines to prepare work in light of the advance planning of actual production and thus provide several professional production lines to work at the same time and this is important in terms of implementing purchase requests that require more than one product at the same time, which leads to Virtues in the costs of handling of materials and the lack of need for storage for non-complete production (Salim, 2014, pp. 33-37).

C- Workers with various skills: The application of the Just In Time system requires the provision of employment with the skill and expertise needed to deal with the volume of Just In Time, so the need to pay attention to time management is a prominent feature of good work in light of a productive work environment that depends on Time production (362-salaildin, 2015, pp360).

D- Preventive maintenance: The time that is lost during the maintenance workers repair the machines and equipment needed for production, it affects the essence of the concept of the Just In Time system in terms of delay in delivering products to the customer, and this delay is not at the heart of the production system on time, As the cost of lost time in maintenance of machinery and equipment is a loss, so industrial companies are remedy these cases by carrying out preventive maintenance (Garoma, 2014..P16).

E- Avoid defective, damaged and waste: The production system works on time to avoid defective, damaged and waste, and what is meant by defective is that production does not conform to the specifications according to the customer's request. Productivity may form additional expenses that can be avoided. (Narrator, 2012, p. 106)

H- Reducing the time of preparation and preparation: Reducing the time of preparation leads to an increase in machinery energy and reduces the stock of completely made production, and the materials under operation, and production with small meals increases the number of preparation periods, for this the JIT system is mainly turning towards reducing the preparation time Which is the time to recalibrate the machines to be ready for the new meal as well as the time of preparation can be reduced by coinciding with the workflow in a larger quantity (MAMARNEH, 2014., P62; Pour Asiabi, 2012., P1225).

A- Total Quality Control: The comprehensive quality application includes the JIT system on all economic operations and activities of economic by following all the methods and technologies that contribute to raising their productive efficiency and dispensing with all unnecessary activities and raising the quality level in all productive stages by focusing on focusing on Knowing the needs of customers and supplying the raw materials needed for the production process in accordance with the specifications and standards required to produce goods and services that meet these needs (751.hsing & Kao, 2016, P).

2- Requirements for the application of philosophy Just In Time (JIT):

There are many requirements that must be provided in order to achieve the Just In Time system, as it is the basic pillars of building this system and its success, which can be summarized in the following points (Al -Aroushi. 2013, p. 41):

A- Consider the supplier's partners: The assumption of suppliers is partners and dependence on a specific number of them that enables to follow the purchase system on time.

B- Improving the arrangement of the factory: This approach aims to arrange the factory, and this leads to savings in the costs of handling materials and the lack of the need for stores for complete production.

C- Workers with multiple skills: The workers must possess comprehensive experience, as the worker in traditional production systems is specialized in working on one machine, but in the Jit system it must be familiar with working on all manufacturing cell machines and carrying out repair and maintenance operations, and other of that Examination work.

D - Simplification of production activities: Just In Time system, it is assumed to simplify production activities and get rid of unnecessary activities that do not add value to the product so that the time of manufacturing is equal to the operation time only.

E - Entering the computer in preparing production lines: The automation of the equipment enables to reduce the preparation time significantly, because the preparation process will be limited to merely a change in the computer program, and this is done in a few minutes, and therefore it is possible to move from the production of one product to another quickly and avoid the need to produce batches big.

The researchers believe that the availability of these requirements greatly helps in achieving the desired goal of implementing the Just In Time system, so it must be emphasized its availability before starting its application.

3.3 Just In Time strategy

The writers and researchers differed in their definition of the Just In Time strategy, according to the views of each of them in addition to their difference in terms of cultural, educational and practical background, as Heifer & Eder knew it as determining how the economic unity can accomplish its goals (Heifer & Eder, 2011, 2011 : 66), while Slack et al defined it as a kind of applications and decisions taken by the economic unit and works to implement them in order to achieve practical activities and thus reach the final goals with efficiency and high effectiveness (Slack et al, 2010: 62), on the other hand Krajwcke & et al

However, it is the strategy through which to manage Just In Time and operations to help the company to implement its businesses and thus help it build value among customers (Krajwcke & et al, 2010: 29) as well In determining how decisions are taken to achieve interdependence and integration with the competitive business strategy of the business unit and the main strategy of the organization (Mohsen and Al -Najjar, 2004, 61).

We note through the above definitions that the researchers each of them knew the operations strategy from a different point of view, but all these definitions emphasized the role of management Just In Time and operations in the company's assistance to achieve its goals and gain a competitive advantage in comparison with other companies in the industry. The management strategy Just In Time operations at a number of developmental stages has witnessed until it reached the stage it is at the present time. Just In Time and operations are the most important of these steps:-

- 1.Setting the company's goals.
- 2.Developing the marketing strategy.
- 3.How to achieve the quality of products and services and how to win other marketplaces.
- 4.Development of the process of operations - selection of rapid system.
5. Developing the process of operations - selection of infrastructure.

3.4 The Role Of Accounting Information Systems And Just In Time In Reducing Costs

Today we live in the era of information and the competitive environment, as each of them has become an essential pillar that relies on it in managing the processes of economic unity, through the processes of producing, processing, spreading and benefiting information in building economic units that accommodate modern technologies and deal with the expansion of the knowledge circle that is the globalization of trade and the development of communications and information systems And we attach to you Figure (2) to clarify the integrative relationship between the information systems and the Just In Time as follows:

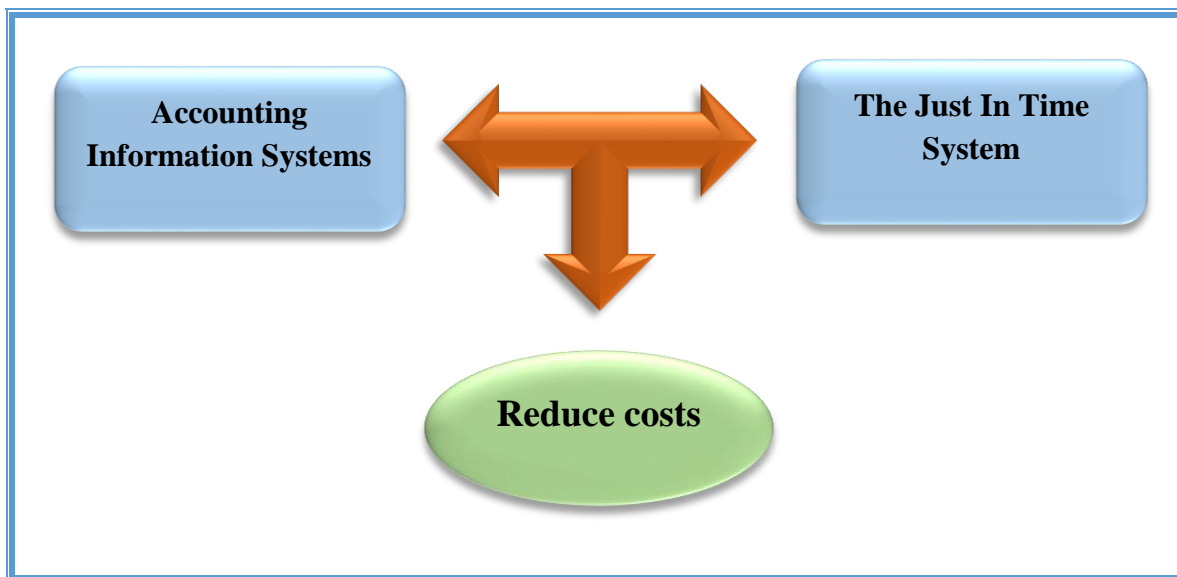


Figure (2) It explains the integrative relationship between accounting information systems and the Just In Time system

Source: Prepared By The Researchers

The possession of an accounting information system is a decisive factor in the success of the economic unit to support its competitive position and to draw plans for the future by the administrative authorities to make appropriate decisions, and the economic units today do not seek to control the selling prices, but they seek to control the elements they own and that determine the costs, Therefore, its interest in controlling costs has focused, which

made accounting information systems occupy a distinct position in economic unity, so the technical revolution and the modern manufacturing environment made the traditional systems ineffective in processing and tracking costs, so the use of high technology in production and the spread of the use of the advanced and dominant machine electronically and the use of Flexible and integrated manufacturing systems to the automated factory, this is what is not the structure of the costs. The realization of the economic units of the fact that traditional cost systems have become not appropriate for the modern business environment, which made them search for modern systems that provide them with high -resolution information. This move had a great impact on the development of cost accounting systems, which led to the emergence of new ideas that changed the philosophy used in traditional systems and in costing costs, these ideas in the new system led to the treatment of imbalance in traditional systems and to keep pace with management needs from information, terminated by an accounting system The costs based on production at the time and the benefits gained from the JIT application, especially in reducing the production costs of companies, have been multiplied, and an affirmation of previously mentioned that there are many gains achieved by the JIT system in the productive process that can be monitored in the following points (Broyles., Et al , 2016, p27).

1. Bully quality production and more quality to become the quality of production, the responsibility of each worker, not the responsibility of quality inspectors
2. Reducing the product course in productive processes by cancelling unnecessary activities that hinder the productive process.
3. Reducing the costs related to transportation, handling and storage to reach the stock limit.
- 4- Increasing the participation of workers and their work as one team, and their sense of responsibility to meet the requests and desires of customers with a high ability.

Analysis And Applied Testing

4.1 Description Of The Study Tool

The data collection tool on which the researchers relied was to obtain the initial data necessary for the current study in a questionnaire list, prepared based on the use of the standards that were placed in the field of research, in addition to the results of the exploratory study through the opinion On 40 individuals, then the statistical analysis operations, it is worth noting that the basic questionnaire list has been designed according to the five -year Likert scale to determine the answers of individuals, so that the weights of answers range from severely agreed with five degrees to one degree unable to one degree, according to the nature of the nature Each field of the questionnaire, which enables obtaining connected data and to ensure a natural distribution of data to accept the application of statistical methods on it. In addition to avoiding the so-called systematic contrast of the research tool, the researchers collected data related to independent and dependent variables of the current study at periods to reduce the direction of the vocabulary of the sample towards seeking to achieve symmetry in the answers and maintaining their consistency from achieving the objectives of the research and testing the hypothesis took place The adoption of the method of investigating to obtain data, and some statistical methods have been relied on (the mathematical medium, standard deviation), as (10) questions are made up to four axes. The answers were designed for each paragraph of the five-year-old Likert scale

4.2 Search Sample Analysis

Table (1) shows the general information related to the researchers according to what was obtained from their answers by using repetitions and percentage ratios as follows

S	General Information	Certificate	Repetition	The Ratio %
1	Scientific qualification	PhD	10	25
		Master's	8	20
		diploma	4	10
		Accountant	14	35
		Bachelor's	4	10
		the total	40	100
2	Years of Experience	Less than 5 years	--	--
		5-10 years	8	20
		10- 15 years	15	37.5
		15 More year	17	42.5
		the total	40	100

From the above schedule is noted that a high percentage of the research sample has specialized scientific degrees in accounting and auditing (scientific rehabilitation), which enhances the level and awareness of the respondents on the questions. As for the years of experience, it is noticed from the table above that all members of the sample have practical experience that exceeds five years, and this is what enhances the realism of the answers to the questions

T	Paragraphs	I agree Hardly	I agree	neutral	I do not agree	I do Not agree Hardly	Mediterranean variation	Standard variation
1	The administration seeks in any economic unit and continuously to develop devices and software used in the production of accounting information to raise its efficiency and quality.	16	12	9	2	4	7.6	1.52
2	Accounting information systems for different administrative levels in the facility provide many internal and external factors and changes that depend on them when making decisions.	14	16	8	2	0	6.8	1.26
3	Dependence on accounting information systems increases in the event of intense competition in the business environment.	18	10	6	4	2	6.4	1.2
4	Accounting information systems for decisions in the economic unit provide the necessary information about the actions and conditions of customers with the economic unit.	16	10	8	2	4	8.2	1.64
5	The accounting system provides financial information (quantity and quality) with a predictive capacity that helps the administration to formulate and design future plans for economic units.	12	16	9	4	2	6.0	1.14
6	The application of the Just In Time system (JIT) in the institution helps reduce the storage costs by approaching the zero stock.	16	14	4	4	2	4.8	1.68
7	The application of the Just In Time system (JIT) helps reduce the costs of the product by reducing the costs of storing raw materials.	12	14	8	9	0	18.6	1.65
8	The application of the Just In Time system (JIT) helps reduce the costs of the product by reducing the costs of storing fully-made production.	20	12	2	4	2	6.2	1.18
9	the Just In Time system (JIT) helps reduce the costs of the product by removing all activities that do not add value to the product, especially storage costs.	12	14	8	9	0	18.6	1.56
10	the Just In Time system (JIT) helps to reduce the costs of the product by training workers to be efficiency in the work, and it has to reduce the cost of the damaged and defective product.	10	16	12	2	0	7	1.46

By analyzing the previous questionnaire, the following is evident:-

It is clear from paragraph No. (1) The administration in any economic unit is constantly seeking to develop devices and software used in the production of accounting information to raise its efficiency and quality ... where the average percentage (7.6) was while the standard deviation (1.52) was indicating that economic units It seeks to develop devices and software

It is clear from paragraph No. (2) The accounting information systems are provided to the various administrative levels in the facility many of the internal and external factors and variables that depend on it when making decisions ... where the percentage of the average arithmetic (6.8) was while the standard deviation (1.26) was indicating that Credibility in preparing accounting information leads to helping users in making appropriate decisions.

It is clear from paragraph No. (3), relying on accounting information systems in the event of intense competition in the business environment .. where the average arithmetic ratio (6.4) was while the standard deviation (1.2), which indicates the increase in the dependence of economic units on information systems.

It is clear from paragraph (4) that The accounting information systems for decisions in the economic unit provide the necessary information about the actions and conditions of customers with the economic unit, where the average arithmetic ratio (8.2) was the standard deviation (1.64), which indicates that appropriate accounting information contributes to the development of skills Users and decision-makers.

It is clear from paragraph No. (5) The accounting system provides financial information (quantity and quality) with a predictive capacity that helps the administration to formulate and design future plans for the economic unit. , Where the percentage of the average arithmetic was (6,0), while the standard deviation was (1,14), which indicates that accounting information systems help the administration in formulating and designing future plans for the economic unit.

It is clear from paragraph No. (6) the application of the Just In Time system (JIT) in the institution helps to reduce the storage costs by approaching the zero stock .. where the percentage of the average arithmetic (4,8) and the standard deviation (1.68), which indicates that the application of the specified production system (Jit) in the institution helps reduce the storage costs by approaching the zero stock.

It is clear from paragraph No. (7) the application of the Just In Time system (JIT) helps reduce the costs of the product by reducing the costs of storing raw materials. Where the average arithmetic ratio (18.6) was the standard deviation (1.65), which indicates the application of the Just In Time system (Jit) helps reduce the costs of the product by reducing the costs of storing raw materials.

It is evident from paragraph (8) the application of the Just In Time system (JIT) helps reduce the costs of the product by reducing the costs of storage of completely made production. Where the percentage of the average arithmetic (6.2) was the standard deviation (1.18), which indicates that the application of the Just In Time system (Jit) helps reduce the costs of the product by reducing the costs of storing completely made production.

It is clear from paragraph No. (9) that helps the Just In Time system (JIT) to reduce the costs of the product by removing all activities that do not add value to the product, especially storage costs. Where the percentage of the average arithmetic (18.6) was the standard deviation (1.56), which indicates that the Just In Time system (JIT) helps reduce the costs of the product by removing all activities that do not add value to the product.

It is clear from paragraph No. (10) The Just In Time system (JIT) helps to reduce the costs of the product by training workers on efficiency in work, and it has to reduce the cost of the damaged and defective product. Where the percentage of the average arithmetic (7) was the standard deviation (1.46), which indicates that the Just In Time system (Jit) helps reduce the costs of the product by training workers on efficiency at work and it has to reduce the cost of the damaged and defective product.

Conclusions And Recommendations

5.1 Conclusions

- 1- The application of accounting information systems leads to an increase in the ability of the economic unit to adapt to the advanced business environment.
- 2- It shows the importance of the Just In Time system and focuses on it if it becomes a fundamental rate in reducing costs and leads to important savings in addition to non-financial effects to improve the reputation of economic unity.
- 3- The success of the Just In Time system depends on the efficiency of the administration through the skill it enjoys in using the accounting information system.
- 4- The study emphasized the administration's need for the accounting information system to help it reduce costs to obtain consumer satisfaction.

5.2 recommendations

- 1- Balancing the value of accounting information with the cost of its preparation and distribution. It is necessary to study how to reach the balance of the value of the accounting information with the cost of its preparation and distribution.
- 2- The economic unit should take into account the changes in the environment, and this is done with changes or amendments in the specifications and information characteristics to improve their characteristics and to provide them in the just in time.
- 3- He suggested that companies apply for the accounting information system because of its great role in the application of the accounting production technology that companies need to do their business.
- 4- The administration must use information in the best possible way and create the appropriate conditions for it, for its great role in raising levels of performance.

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