

Security of accounting information and its role in enhancing the quality of financial reporting from the point of view of investors in the Iraq stock exchange

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Abstract

The goal of this research is, study elements security of accounting information on the quality of financial reporting in industrial corporate reports. Second, access to the most important problems facing industrial companies has applied financial reporting in the case of confidential information. Third, identifying the problems faced by industrial companies that have applied security elements of accounting information. To achievement the goal this research, the researcher made a questioner includes twenty one points with two sides, analyzed by using statistics software (SPSS). The result shown that, Essence of financial reporting is focus on providing high quality information. The information quality must prepare and deliverer by authorizes according to the safety requirements of the accounting information property. Provision of appropriate and truthful information is one of the basic characteristics of accounting information, the confidentiality of information concept related to provide high quality information cannot manipulate or modify its contents except authorizes security. It means disclosure secure information free of manipulation.

Keywords: information security, Confidentiality information, integrity information, financial reporting

1. Introduction

In the light of the knowledge-based economy colorless options and the trend towards globalization and the rapid pace of technological innovation, business organizations and most of the professions are facing mounting pressure about the events of change and development at a time when knowledge became chief economist supplier. Facing the accounting profession at present postulate many challenges due to the significant changes and accelerating that have occurred in the business environment, and is the security of accounting information is the most prominent feature of this change, and in the light of these developments, it has become necessary to do accountants adaptation and communication with the dynamic business environment, and taking into account the effects of this environment in the accounting profession.

2. The research problem

The current research problem is related to the security of accounting information and its impact on the quality of financial reporting in industrial company's reports, and how to highlight the security of accounting information of confidentiality and integrity of information elements and ensure access to information and computer resources. The problem can be summarized the following:

What is the effect of security elements of accounting information (information confidentiality, integrity or availability of information continuity of existence) on the quality of financial reporting in industrial companies listed on the Iraq Stock Exchange reports, and this question is subdivided into the following questions:

1. What is the effect on the confidentiality of the information component of the quality of financial reporting in industrial company's reports?
2. What is the effect on the integrity of the information component of the quality of financial reporting in industrial company's reports?

3. What is the effect of the continuity of availability or presence on the quality of financial reporting in industrial companies reporting element?

3. The objective of this research

Given the importance of this subject, the research aims to achieve several goals including:

1. A statement following the security elements of accounting information on the quality of financial reporting in industrial corporate reports.
2. Access to the most important problems facing industrial companies has applied financial reporting in the case of confidential information.
3. Identifying the problems faced by industrial companies that have applied security elements of accounting information.

4. The importance of research

Facing the accounting profession at present postulate many challenges due to the significant changes and acceleration that have occurred in the business environment, and the security of accounting information is the most prominent feature of this change. In the light of these developments, it has become necessary to do accountants adaptation and communication with the dynamic business environment, and taking into account the effects of this environment in the accounting profession.

Hence comes the importance of this research, as it deals with one of the most important topics related to the environment in new business, namely, the security of accounting information influence on the financial reporting of the reports as the provision of financial information has become more complex in the light of new developments brought about by the knowledge in economy, which requires the accountants to develop and adapt the financial reporting system to keep pace with these developments and the form in which it achieves its desired objectives.

5. Research Hypothesis: research is based on the premise

It does not have a statistically significant effect in the abstract level ($0.05 \geq \alpha$) for the security elements of accounting information (confidential information, information integrity, availability or continuity of existence) on the quality of financial reporting in industrial companies listed in the Iraq Stock Exchange reports.

6. The scheme Search

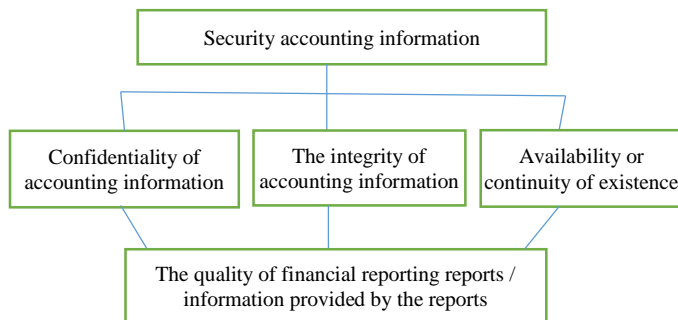


Fig 1: The scheme Search

7. Research Procedures

- First: what is security accounting information
- The second axis: security information and relationships in the quality of financial reporting:
- The third axis: the practical side: a questionnaire
- The fourth axis: findings and recommendations
- Fifth: sources

7.1 The first axis: security implications of accounting information

i) Security concept of accounting information: The term "information security" is commonly used within the scope of processing activities and transfer of data by computer systems despite the emergence needed before the introduction of modern information technology. By replacing the traditional ways to save, store and process electronic information through modern and that information is threatened more than it was in the past so easily accessible than ever before and thus, the need for information security is a basic need and occupied a large area of research, studies and become an obsession which haunts many of the actors, and a general glance at the term security of accounting information, we find that it refers to provide confidentiality, integrity and completeness of the information and ensure the continuity of its existence and the possibility of checking each action or each treatment applied to them.

Maurer (2004) divided the concept of security of accounting information into two main categories: mono and dual

It is intended security unilateral information

It means that the system to be secure in itself and credible if it cannot (فعل) any external intruder from making any changes in the system get it out from the normal behavior or any modification or change in the data itself, which must be protected from any external penetration and the user of this system depends on it entirely this system does not pose any security obsessed with him one way or another.

The bilateral security

Refers to the information they need to be protected from both

sides while dealing with such trade-mail systems, in which the buyer and seller have confidence in each other missing systems and require to ensure that one's behavior towards each other and in fact in such cases the assumption honestly and reliability is one of the parties which is the last to complete the business process. (Maurer, 2004) [21].

Here, information security is defined from an academic point of view as " the science that looks at the theories and strategies for providing protection to information from the dangers that threaten it and the activities of the assault", but from the technical standpoint of information security realizes that it is a means and tools required and procedures available to ensure the protection of information from internal and external threats. From a legal angle, however, information security is defined as a place of studies and measures to protect the confidentiality and integrity of the content and availability of information and the fight against abuse or exploit them in committing the crime organized activities (www.arablaw.org/information; p1) [22].

Calder (2005) defined information security academically as: Search in policies and strategies to be pursued to protect the information from the various attacks that it may be exposed to risks that could threaten it. Technically speaking, information security has been defined as: "a collection means and measures and procedures that must be provided to ensure the protection of information risks from both inside and outside the protected information environment (Calder, 2005) [3].

ii) Accounting information security strategy

Known information security strategy or information security policy as

The rules that applied when dealing with people and with the technical information within the enterprise and relate to the affairs of access to information and work on their systems and management group.

Also known as a set of rules relating to access to information and dispose of them and transported inside.

Structure dependent information is an essential element in improving its performance and achieve its objectives, and through the above we get to that information security strategy is the rules that determine how access to information and deal with it.

Information security strategy is very important to maintain the security of accounting information systems so as to prevent persons who are not entitled to access to the information they get that information, or to deal with them or identify them.

In preparing the state strategy on information security, and in order for this strategy to be effective, productive and purposeful is bound to contribute to the preparation and understanding and acceptance and implementation of the various job levels at a facility in addition to the need for cooperation and full support of omens, from here, the concerned to prepare information security policy distributed to mattresses and several destinations within the facility, but generally include site security and network managers and staff of the computer unit and directors of various units in the enterprise officials as a business and marketing, research and other also includes the response to accidents and breakdowns and representatives Mjoat users levels of senior management as well as the legal management team (Musa, 2004) [1].

iii) The goals of security strategy accounting information

The order to be considered successful and effective and

information security for the application of the strategy must be involved in the preparation and implementation of all job levels that are related to that strategy, where those levels seeking to ensure the success of the Strategy through the realization of the goals of information security strategy, which are represented in the following:

Represented in:

- a) Definition of users of information systems and various administrative obligations required for the protection of computer systems, networks and information in all its forms and in various stages of collection, duties and introduced, processed and transmitted over networks and re-retrieval when needed.
- b) Determining and adjusting the mechanisms by which to achieve the implementation of the specific duties for each of the related information systems, and determine responsibilities for the risk.
- c) Statement of procedures to avoid the threats and risks and how to deal with them when receiving and the authorities in charge to do so (www.arablaw.org/information).

iv) Security elements of accounting information

In order to protect the information of risks, there must be a set of elements that must be considered to provide adequate protection of the information. These elements were classified to the following: (Leonard & Joseph, 2003) ^[9].

a) Confidential accounting information

Confidentiality is the term used to prevent the disclosure of information to unauthorized persons to look at it or disclosed. For example, use a credit card in a commercial transaction on a network that requires a credit card number to be transmitted from the buyer to the merchant and the merchant to complete the processing of transactions on the network and the system tries to impose secrecy by encrypting the card number during transmission, by reducing access to storage areas or the appearance of the sequence of the card number (in databases, log files, backup, print receipts), by restricting access to places. The number and data are stored. Amaama was unauthorized party had obtained the card number in any way, this is a violation of the principle of confidentiality in the conservation and storage of data.

Breach of confidentiality take many forms spy someone on a computer screen to steal the secret of entry or see confidential data words without the knowledge of its owner can also be a breach of confidentiality if the laptop contains sensitive information about the company's employees is stolen or sold, this could result in a violation of the principle of confidentiality and give confidential information via a telephone call is a violation of the principle of confidentiality if the student is not authorized to contact to get the information.

Confidentiality is necessary (but not sufficient) to maintain the privacy of people who have their personal information systems (Wiley, 2006) ^[10].

b) The integrity of accounting information

In the field of information security (safety) means to maintain the data of the change or modification from unauthorized persons it access when someone intentionally or unintentionally deleting or violation of safety critical or damage data files, which is not authorized to do so is a violation to the integrity of the data and when the virus infects a

computer and adjusts the data or destroy this is a violation of the integrity of the data as well as when the employee (unauthorized) able to modify the salary data and payroll base and when a user (unauthorized) of sabotaging a website and so on.

Data integrity as well as the means for the changes in a steady data to be occurred when a customer of the bank to withdraw or deposit, should be reflected on the tally in the bank.

Although prejudice the safety of the data is not necessarily the result of an act of sabotage example interruptions in the system may create unintended changes it or does not save the changes it did take place (Behrouz, 2008) ^[6].

c) The continuity of availability or existence

It means to make sure the continuity of the work of the information system with all its components and the continued ability to interact with information and service delivery sites information and ensure that the users of such information to prevent their use or accessed illegally by persons to stop the service by a huge amount Messages from the absurd over the network to the hardware of the institution.

Any information system also aims to serve its purpose, that the information be available when you need it. This means that the work of the following elements of the system properly and continuously:

- Computer systems used to store and process information.
- Security controls used to protect the system.
- Communication channels used to reach.
- High-secret systems aimed at continuity protection at all times.
- Prevent service interruptions due to power outages or hardware failure, system of upgrades and modernization.
- Ensure the prevention of denial of service attacks (Laudon, 2006) ^[14].

v) Security requirements of Accounting Information

The issue of the protection of accounting information security of important and necessary issues that the institution should be taken into account and put the protection of a comprehensive plan within the organizational and material potentials and should be such strong protection, not weak and; therefore, there are several requirements for the protection of accounting information security. These can be summarized in the following:

1. Proposing the protection of public policy for the security of accounting information is determined by the nature of the work and applications of the facility.
2. The senior management must support its enterprise accounting information security.
3. The responsibility of accounting information security in the organization should be assigned to well-qualified people.
4. Determining the necessary protection for the various operating systems and applications.
5. Determining the monitoring and inspection mechanisms for information systems and computer networks.
6. Keeping backup copies of information systems securely.
7. Encrypting information that is saved and stored and transported on a different media.
8. Ensuring the continuity of the work and the readiness of the security of private information in the event of crises and

facing the risks associated with information systems (Panko, Raymond R, 2004) ^[17].

vi) **Methods and techniques of accounting information security**

With the growing need for communication and exchange of data and the increase in information, the need to document the communication and making sure the methods that ensure their legitimacy and secure from potential risks mentioned above. These methods can be summarized as follows:

a) **Administrative methods**

When providing the security system and procedures, the priority should be given to the company's employees who should be put into account as the largest predators of the security of their information processing and who in their ability tampering prepared by the company's protection system and thus enable them to enter from outside or allow others to do the job. So, the following steps (tasks) should be taken into account:

- Giving the employee the least possible advantages which are only able to perform assigned tasks.
- Reducing the disclosure of important and sensitive data and allow administrators only to look at it or modified.
- Changing ongoing access methods such as passwords.
- Checking inputs and outputs. (Marcus & Anand & Laura, 2002) ^[16]

b) **Physical methods**

These mean to ensure the protection of the hardware physically, by restricting access to the offices and sections containing significant computing resources and ensure emergency preparedness, such as fire or natural disaster and put the necessary equipment to recover the lost information of plans by these disasters, a so-called (Disaster Recovery Planning) in addition to the protection of computer environment of irregular electrical currents and magnetic fields, and make sure the appropriate temperature, humidity and other weather conditions that affect the computer's performance over the long term. (Fritze Grupe, 2003) ^[17].

c) **The electronic methods**

In the past time, computers based on Dialup or Dial on Demand method of any device that will not be connected to the global network unless the user does actually apply this connection once the device is cut for that connection. Today, with the advancement communications provided the vast majority of organizations and individuals rely on Broadband method of communication, which means that the line of communication is always open, and once you start your Computer given that the administrative and commercial establishments rarely turn off its organs only it opens the communication line to the global network including DSL technology and Leased Line Technology. Therefore, prevention measures must be strict and complete and continuous communications constantly and continued to work and these measures as follows. (Ritchard & Wilson, 2004) ^[19].

7.2 **The second axis: security information and relationships in the quality of financial reporting:**

i) **The concept of financial reporting**

FASB, in his first statement (financial reporting in the

economic units concepts) defined financial reporting as activities that rely to serve the needs of users of financial information they need from the plant, and indicates the financial reporting of the term when some of the operations provide useful information for the parties that have interests with the facility to assist them in making investment and credit decisions and help them in determining the extent of uncertainty of cash flows desired. (FASB) argues that the financial reporting process is broader than financial reporting and that there is a financial information such as the attached lists and reporting of reserves and analyzes administration contained in the annual report and letters addressed to shareholders and preferably provided with the financial statements, and the acceptance of other sources as a means for reporting financial information is a significant shift from the previous thinking that all financial information must be reflected in the financial statements themselves.

Financial reporting in accounting is not an end in itself, rather, it is a means to deliver financial information, which is the accounting system outputs (Balkaoui, 2000) ^[5].

Despite all the stuff that is illustrated by the financial reporting (FASB) confirms that the target is not to measure the value directly to the facility, even if the information provided is of great benefit to those who wish to determine its value, as the financial information provided by an entity in the financial statements and reports, investors used to help in the purchase or sale of securities in their state investment in line with their preferences regarding the risks and expected return on their investment, and on this basis, the financial reporting is designed to provide useful financial information to several categories. Hence, users of financial statements are usually dependent on the financial information that will assist them in planning cash flows, future inflows and outflows as financial reporting to provide information to prospective investors and investors that will help them in assessing the entity's ability to pay the dividend income in the future as they want to judge how pedestrian the success of the form in which it increases the share price aims (Libby & et.al, 2001) ^[15].

ii) **The quality of financial reporting**

Generally speaking, the quality means matching the product of any kind to the specifications and the realities of certain agreed-upon specific by an independent official bodies internationally or nationally accredited and in order to achieve acceptance and satisfaction of users of that product.

Quality has been given several definitions, including convenience or conforming use either quality in the field of financial reporting has ever known (fasb) as a reflection of a set of qualitative characteristics of accounting information, relying on the credibility and their relationship to the subject as a main consideration of it as well as another group of quality, such as appropriate and accuracy characteristics and impartiality and the ability to compare and nutrition reverse and timely, and keep the issue of the quality of financial reporting natural consequence of the quality of work performed by management and auditors and those who prepare financial information in accordance with accounting standards (George, 2003) ^[8].

And see (Porta & et al, 1998) ^[13] in the case of a focus on the two things together, it will affect the quality of financial reporting, namely:

- 1) High-quality accounting standards undoubtedly lead to

improve the level of transparency among companies, and the adoption of international accounting standards process (IAS) reduces mistakes that analysts expect the financial statements.

- 2) The third party to audit the financial statements makes it a more sedate in terms of the quality of financial information that is communicated by management. Users assess the financial reporting process audit information is that they expect that the auditor will be the investigating mistakes, detect and find out if it has been deleted certain paragraph of the financial statements to the extent that these up users to the conviction that the expertise and personal information that inspectors have is independent, objective and accurate and that he was able imparted on trust and credibility in these financial statements.

(KILITZ & QUINN, 2001) ^[11] also have noted that there are three characteristics of the quality of the delivery of information to beneficiaries as part of the financial reporting system which are:

- 1) Ease of communication between the beneficiary and the system.
- 2) The delivery of information to the beneficiary when it's needed.
- 3) Use appropriate means to deliver that information.

iii) The goals of the quality of financial reporting and to benefit from the information reports

There are multiple objectives of the various parties seek to achieve in the field of EV, which vary depending on the views in how to maximize that value or measuring. These views are as follows: (George, 2003) ^[8].

- a) A - Maximizing wealth or expand the current value of the project and the sustainability of its activities.
- b) B - Maximizing the financial value of the facility where the economists believe that the use of profit maximization as a goal to evaluate the operating performance of an entity, because maximizing profitability expressed in their opinion of how economic competence of the enterprise.
- c) C - Maximizing the market value of the stock as one of the most important strategic goals of the administration is to maximize the market value per share.

iv) Factors affecting the quality of financial reporting Reports

See (George, 2003: 2) ^[8] that there are factors that can affect the quality of financial reporting package are:

- a) A - the high-quality accounting information undoubtedly lead to improve the level of transparency among companies as to the adoption of international accounting standards process (IAS) reduces the errors that have come to expect the financial statements analyzer.
- b) B - That a third-party audit of these financial statements makes it a more sedate in terms of the quality of financial information that is communicated by management, and that users of assessing the financial reporting of audits is the information that they expect that the auditor will be the investigating mistakes, detect and find out if it has been deleted certain paragraph of the financial statements to the extent that it reaches those users to the conviction that the expertise and personal information possessed by the auditor is an independent, objective and accurate and he is able to lend confidence and sincere representation in these financial statements.

v) The quality of financial reporting Reports properties: (Kilitz & Quinn, 2001: 12) ^[11].

- a) A - Ease of communication between the beneficiary and the system.
- b) B - The delivery of information to the beneficiary when it's needed.
- c) C - Use appropriate means to deliver that information.

vi) The quality of financial reporting package variables

Three selected variables for the purpose of representation and measure the quality of financial reporting and the reports of the following:

- a) **Financial reporting accuracy:** Accuracy is one of the major top quality financial reporting and important reports which highlight the importance of property in this area as a result of the ability of this feature in the presentation of the bulk of the quality of financial reporting reports, especially in the field of accounting information and its role in influencing investor decisions in general characteristics (Marcus, 2002) ^[16].
- b) **Appropriate financial reporting:** It represents the appropriate property head in the quality of financial reporting package, which means the ability of information provided to influence the decision by making a difference in the decision as a result of the provision of information, so it is one of the key characteristics required to be provided in any information system, and on this basis is being attention out and measured as part of the representation of the quality of financial reporting reports (Panos & Jacob, 2010) ^[18].
- c) **The right timing for the quality of financial reporting Reports:** is timely to provide accounting information to the beneficiary of the important characteristics of the core that increase the possibility of benefiting from the information provided by the Parties, to provide information in a timely manner is one of the quality of financial reporting of reporting requirements and on the basis it was adopted timing, as one of the mouthpiece of the quality of financial reporting package characteristics (Basu, 1997) ^[20].

vii) Technologies improve the quality of financial reporting reports

There are techniques that will help improve the quality of financial reporting and the reporting of these techniques are:

- a) Taking the initiative to discuss the role of quality and not just limited to the extent of compliance with the special accounting principles and institutions ray monitors of its accounts, but calls for a discussion of the following:
 - Choosing sophisticated accounting policies.
 - Expectations and judgments and make sure about certainty.
 - Untypical transactions.
 - Financial Statements and related policies to important items.
 - Timely transactions allocated to record such transactions and duration.
- b) Full disclosure to get to the best judgment and less risk that the facilities have to take into account the need for full disclosure of more power for the relevant supply and verdicts spaces or expectations that can affect profits.
- c) Directing a high-quality financial reporting as a source of significant competitive benefits your thinking if it was clear

that the administration usual for a series of events subsequent accounting mistakes became tend to consider the issue of expectations and judgments personal about the discipline of accounting as a way to install the transaction or record the results which give an image more optimistic than the economic basis for transactions.

- d) Linking the accounting knowledge of the business as the strengthening of the company's reputation key to get the quality of the financial reporting package is not the question how can the accounting flexibility to be used for the development of the results, but how it can be used for accounting flexibility to provide the best financial position of an entity and the results of operations and image.
- e) An emphasis on efficiency and the level of training in the field of accounting and financial reporting of any reports that the size and degree of complexity and overlap and multiple accounting standards may pose pressures require strong attention or a fixed and education continuously. (Bdo, 2004) ^[4].

viii) Security implications of accounting information on the quality of financial reporting reports

The concept of data security accounting information may inevitably have an impact on the accounting profession and has increased the size of the challenges faced, and highlighted the importance of finding a profession of global accounting able to offer their services to all, regardless of geographic boundaries, and this has led to the need to restore the accounting profession engineering and the application of accountants for the Systems and Technology Information and means communication and financial reporting evolving, changing, or the development of many of the traditional accounting standards and practices.

This effect has been a long-financial reporting system like all other aspects of the profession, it was for the security of accounting information influence on a lot of the elements of this system for the purposes of this research and its requirements we will look for the effects of security elements of information in certain aspects of the quality of financial reporting, and these elements are:

- a) **Confidential accounting information:** It means to make sure that the information cannot be accessed or disclosed by persons who are not authorized to do so and to reflect this matter to the institution must use appropriate protection methods through the use of various means such as encryption processes messages or preventing the identification of the size of those information or path to send, and this is not inconsistent with the standards of quality, because the quality of financial reporting means having the quality characteristics of the stated information and should this information is declared effective are the decisions of investors, creditors, lenders and others as confidential information be all things have no direct impact of their decisions where you must formation confidential information that displays the company or facility at risk by competitors.
- b) **The integrity of accounting information:** It means to make sure that the information is true and the content has not been altered or destroyed or tampered with in any stage of processing or interchange, whether dealing internally or externally in the project by unauthorized persons. It is often

done because of the illicit intrusions such as viruses where no one can break the bank database and changes the account balance for that lies with the enterprise secure content safety through the adoption of protection means suitable, such as software and hardware anti-breakthroughs or viruses, where require that the quality of financial reporting information that has been published is correct and clear, impartial and safety of mistakes or be manipulated, and you information will be safe from penetration anything has not changed from its content after publication.

- c) **The continuity of existence or availability of accounting information:** Safe system secures the continuity of users' access to their own information without any delay. It has further characteristics of the property:
 - Resistance which is the system's ability to maintain the same processes that make it unavailable to users by authorized users), for example, that the system be able to prevent the execution of queries which require a large book into server memory.
 - Ease of use.
 - Flexibility and availability of the capabilities and tools that enable the management of the system without requiring it to stop it.
 - The ability to expand to meet the future needs.

It could be argued that the three basic dimensions of the Information Security Management, i.e., confidentiality, integrity, and availability (to be offered in both systems), but has a predominantly one over another depending on the nature of information and the organization and the circumstances surrounding them, and most of all a balance between prevention and use is known to take resolution of total ban is very easy but it is inappropriate and unhelpful ^[2] (Al-adaileh, 2009), is evident from the foregoing that the provision of information has a significant impact on the quality of financial reporting where whenever the information is published and declared available in a clear and good to be easy communication between the beneficiary and the accounting system and be more useful for the beneficiary when he is needy for it.

ix) Practical Part

Having finished collection data required concerning the variables of the present study, the researcher has encoded and processed these data into one of the computer software to extract the desired results where the some statistical have been used within the statistical program of Social Sciences (SPSS). Then, the obtained data have been processed through field study of the sample under investigation. More specifically, the researcher has used the following appropriate statistical methods:

- Multiple linear regression analysis (stepwise): in order to test the relationship between the whole independent variables together in the dependent variable.
- Simple linear regression analysis (simple regression): in order to test the effect of each independent variable in the dependent variable.

Questionnaire has been constructed for the purpose of testing the hypothesis where the following findings have been obtained:

Personal Information:

a) Gender:

Table 1: Gender

Gender	Frequency	Percentage
Males	14	46.67 %
Females	16	53.33 %
Total	30	100 %

b) Age:

The age group of the respondents to the present study questionnaire ranges from (25-65) and from all specializations.

c) Education

Table 2: Education

Education	Frequency	Percentage
Diploma	2	6.67 %
Bachelor	9	30 %
Master	13	43.33 %
Doctorate	6	20 %
Total	30	100

It is clearly noted from the above table that holders of master degree constitute the bulk of the respondents with the percentage of (43.33 %); bachelors, scoring (30 %); followed by PhDs, with (20 %); finally, diploma holders with the percentage (6.67 %). These results indicate the availability of well- qualified cadre with university degrees.

d) The ratio of the impact of the seven items of the first axis as the independent variables with each paragraph of the second axis as the dependent variable was measured by using the style of multiple linear regression analysis under way (stepwise), which provides for the introduction of all the variables and the exclusion of variables that have very little influence and sometimes no effect.

After measuring the percentage of the impact of variables (X1,X2,X3,X4,X5,X6,X7,X8,X9, X10, X11,X12,X13,X14) on the dependent variable (Y1), where the test statistics have been (F=424.442) of a significant value (0.000). Since the p-value is less than the level of significance ($\alpha= 0.05$); it is even less than the level of significance ($\alpha= 0.01$). Accordingly, the model is moral and the explanatory variables (X10, X12, X5) are important and influential in the model which enhances the rising value (R2) accounting for (0.979%) of the total changes in the dependent variable (Y1).

The remaining percentage (0.021%) of the changes occurring at the dependent variable (Y1) is usually attributed to the factors listed within the limit of error. To find out whether any of these factors has had a positive impact in the moral model. We conduct a (T-Test) for each parameter included in the

model. The first parameter has shown the value of (3.441= (5) t); its level of significance was (0.002) which is less than ($\alpha =0.01$), which demonstrates high significance for the variable (X5), i.e., it is both important and influential for the model. As for the explanatory variables (X12) and (X10), they have been gradually included in accordance with its level of the importance of impact, where the value of (t) has been (2.157, 2.500) respectively, while its level of significance was (0.019, 0.040) which is less than ($\alpha = 0.01$) indicating a high level of significance for the explanatory variables, that is, they are of important impact for the model. The remaining explanatory variables have been excluded from the model due to their lack of impact. The following table is an analysis of variance as well as a table for choosing the best model. Table (1) indicates ANOVA ^{a, b}

Table 3: ANOVA ^{a, b}

Model	Sum of Squares	df	Mean Square	F	Sig
1. Regression	671.338	1	671.338 .919	730.206	.000 ^e
Residual	26.662	29			
Total	698.000 ^d	30			
2. Regression	681.009	2	340.505	561.128	.000 ^e
Residual	16.991	28	.607		
Total	698.000 ^d	30			
3. Regression	683.507	3	227.836 .537	424.442	.000 ^f
Residual	14.493	27			
Total	698.000 ^d	30			

It clearly shows that the importance of the function of financial reporting as a means of disclosure of accounting by focusing on the importance of financial reports and respond with information and how they are connected to the outskirts of the beneficiary, the content (y1) and of asking (representing financial reporting processing information useful to investors for the purpose of helping them in their investment decisions) industry. the observation of parameter (X5) of asking (e.g. safety accounting information is to keep the information of the change or modification of unauthorized persons to do so) has enabled us to find out the influence of a clear relationship worth (3.441) related to the safety of accounting information, which represents the core of the financial report, which focuses on providing appropriate information to users of such information, followed by the impact of the two parameters (X10, X12) of the two inquiries (to provide security of accounting information property makes with the representation of information of valid result in its activity and its financial position (f) that the safety of the accounting information includes not change or manipulate the content of by unauthorized or non-accountant)

The fact that these two parameters are focused on providing high-security related information which enhances the quality of financial reporting. This is evident from a review of the following table.

Table 4: Model Summary ^{e, f}

Model	R	R Square ^b	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin Watson
					R square change	F change	Df1	Df2	Sig. f change	
1	.981 ^a	.962	.960	.95884	.962	730.206	1	29	.000	1.234
2	.988 ^c	.976	.974	.77899	.014	15.937	1	28	.000	
3	.990 ^d	.979	.977	.73266	.004	4.653	1	27	.040	

e) As for measuring the effect of variables (X1, X2, X3, X4, X5, X6, X7, X8, X9, X10, X11, X12, X13, X14) on the dependent variable (Y2), the value of test was (F=490.120) at the significant level (0.000). Since the potential value is less than the level of significance ($\alpha=0.05$) and even less than that of a moral level ($\alpha=0.01$). Accordingly, the model is significant and the explanatory variables (X5, X10) are important and influential in the model. What support this is the high value of (R2) at (0.972%) of the total changes taking place at the dependent variable (Y2). The remaining percentage, which amounts to (0.028%) of the ongoing changes of the variable (Y2) is usually attributed to other factors listed within the limit of error and to find out whether any of the changes has had a positive impact in the moral model, a T-test is conducted to find out the significance of each parameter of the

model. It is found that the first parameter was (3.465 = (10) t), where its level of significance was (0.000) which is less than ($\alpha=0.01$) which demonstrates a high level significance of the variable (X10), i.e., it is both important and influential with regard to the model. As far as the explanatory variable (X5) is concerned, it was found to be in accordance with the level of impact, where its value was (t) (3.909), where its level of significance was (0.001) which is less than ($\alpha=0.01$), pinpointing a high level of significance that demonstrates an important impact to the model. As for the remaining explanatory variables, they have been excluded from the model due to its lack of impact. The table below shows the analysis of variance and the table which shows choosing the best model: Table (2) shows ANOVA ^{a, b}

Table 5: ANOVA ^{a, b}

Model	Sum of Squares	df	Mean Square	F	Sig
1 Regression	601.041	1	601.041	646.542	.000 ^c
Residual	26.959	29	.930		
Total	628.000 ^d	30			
2 Regression	610.560	2	305.280	490.120	.000 ^e
Residual	17.440	28	.623		
Total	628.000 ^d	30			

This can be explained with the concept of the need for the function of financial reporting being the supplier of accounting information of high quality on the basis of which decisions of investment, credit, estimating future cash flows as well as changing various information resources, economic unity, obligation and changes that have taken place, are determined. Observing the ratio of impact of independent variables, we have found that the independent variable (X5) represented by the inquiry: (it is meant by the integrity of accounting information to keep the information of the change and modification of unauthorized persons) and that its impact ratio was (3.465) on the independent variable (y2) represented by

the inquiry: (financial reporting means supplying useful information to investors to help them determine the bulk and timing of expected cash flows and the degree of uncertainty surrounding it). This can be explained by the requirements of the function of financial reporting which are centered in the concept of providing information of high safety, free of change and adjustment of persons who are unauthorized to do so, which is the same value as that of (X10) represented by the inquiry: (the integrity of accounting information implies not changing or manipulating it by neither unauthorized persons nor accountant, which is determined by providing information of high safety.

Model Summary

Table 6: Model Summary

Model	Unstandardized coefficients		Standardized coefficients	t	Sig	95.0% confidence interval for B		correlations			
	B	Std.Error	Beta			Lower bound	Upper bound	Zero-order	partial	Part	
1 x10	.992	.039	.978	25.427	.000	.912	1.072	.978	.978	.978	
2	X10	.538	.120	.530	4.465	.000	.291	.785	.978	.645	.141
	X5	.483	.124	.464	3.909	.001	.230	.736	.976	.594	.123

f) As for measuring the impact of variables (X1, X2, X3, X4, X5, X6, X7, X8, X9, X10, X11, X12, X13, X14) on the dependent variable (Y3), the test statistics have been (F=719.000) to a level of significance (0.000). Since the potential value is less than the level of significance ($\alpha=0.05$), and it is even less than the level of significance ($\alpha=0.01$), therefore, the model is significant and the explanatory variables (X12, X4) are both important and influential to the model; what enhances this is the rising value of (R2) amounting to (0.981%) out of the total changes occurring to the independent variable (Y3). The remaining which amounts to (0.019%) is attributed to other factors that have been listed within the limit of error. In order to explicate the positive

impact of any of these variables in the significance of the model, T-Test, relevant to each of the parameters, is conducted. The first parameter has shown the value of (5.293 = (4) t), as was the significant level (0.000) which is less than ($\alpha=0.01$) which demonstrates the high level of significance of the variable (X4), which indicates that it is both an important and influential for the model. As for the explanatory variable (X12), it was in accordance with the level of impact as the value of (t) (4.621) where its level of significance was (0.000), which is less than ($\alpha=0.01$) which demonstrates a high level of significance, i.e., it is of important impact to the model. The explanatory variables, in turn, were excluded from the model due to lack of impact as it is shown in the table below which

demonstrates the analysis of variance as well as the table of selecting the best model. Table (3) shows ANOVA^{a, b}

Table 7: ANOVA^{a, b}

Model	Sum of Squares	df	Mean Square	F	Sig
1 Regression	552.742	1			
Residual	19.258	29	552.742	832.375	.000 ^c
Total	572.000 ^d	30	.664		
2 Regression	561.075	2			
Residual	10.925	28	280.538	719.000	.000 ^e
Total	572.000 ^d	30	.390		

This can be explained in the modern concept of financial reporting as activity of financial reporting has not been limited to the transfer of information from the accountant to beneficiaries through financial reports only, but expanded to be active including the transfer and delivery of information while enhancing the ability to understand the information in the light of the quality of financial reporting requirements. Financial

reporting has included financial and non-financial information, and here we find the coherence and impact parameter (X4) and of inquiry (e.g., confidentiality of accounting information is a systematic process to prevent the disclosure of information to unauthorized persons to disclose). This will increase accounting information and that these items are not disclosed to unauthorized persons to disclose which enhances the quality of financial reporting as well as parameter (X12) and of the inquiry which reads (the provision of security of accounting information property makes with the representation of information endorsed the outcome of its activities and financial position) with effect on the dependent variable (y3) and the inquiry which reads (the concept of financial reporting represents a broader concept of accountability in the understanding of the fact that it includes all activities aimed at providing financial information) which reflect modern financial reporting is to provide credible and understandable information perspective.

Table 8: Coefficients^{a, b}

Model	Unstandardized coefficients		Standardized coefficients	t	Sig	correlations			
	B	Std. Error	Beta			Zero-order	partial	Part	
1 x4	.965	.033	.983	28.851	.000	.983	.983	.983	
2	X4	.523	.099	.533	5.293	.000	.983	.707	.138
	X12	.467	.101	.466	4.621	.000	.981	.658	.121

g) As for measuring the effect of variables (X1, X2, X3, X4, X5, X6, X7, X8, X9, X10, X11, X12, X13, X14) on the dependent variable (Y4), the test statistics has (F=270.289) to the level of significance (0.000). Since the potential value is less than the level of significance ($\alpha=0.05$) and even it is less than the level of significance ($\alpha=0.01$). Accordingly, the model is significant and explanatory variables (X12, X6, and X2) are important and influential to the model. What promotes this is the rising value of (R2) as worth (0.968%) of the total variable changes taking place in the (Y4). The remaining changes which amount to (0.032%) of the ongoing changes of the variable (Y4) are usually attributed to other factors listed within the limit of error. To find out whether any of the changes have had a positive impact in the significant model, a T-Test is conducted on each of the parameters of the model. The first

parameter has shown the value of (2.652 = (2) t) where its level of significance has been (0.013) which is less than ($\alpha =0.01$) which demonstrates the high degree of significance of the variable (X2), which means that it is both important and influential for the model. As for the explanatory variables (X12, X6), they were in accordance with the level of impact as the value of (t6) (2.317) (t12) (2.182), as their levels of significance were (0.028) (0.038) respectively, which is less than ($\alpha =0.01$) which demonstrates the high significant meaning, i.e., it has an important impact important for the model. The remaining explanatory variables were excluded from the model due to the lack of impact as it is shown in the table below which indicates the analysis of variance as well as the table for selecting the best model. Table (2) shows ANOVA^{a, b}

Table 9: ANOVA^{a, b}

Model	Sum Of Squares	Df	Mean Square	F	Sig
1 Regression	471.092	1			
Residual	25.908	29	471.092	527.322	.000 ^c
Total	497.000 ^d	30	.893		
2 Regression	478.161	2			
Residual	18.839	28	239.081	355.345	.000 ^e
Total	497.000 ^d	30	.673		
3 Regression	480.984	3			
Residual	16.016	27	160.328	270.289	.000 ^f
Total	497.000 ^d	30	.593		

This points out to the international concept of financial reporting, which includes the administrative structure and external audit as well as an accounting concept, because the function of financial reporting is essentially an accounting concept, but the quality of financial reporting requirements require the provision of a new management structure with enhanced external audit requirements to provide information

with appropriate and credible. Hence, we find correlation between (y4) of the inquiry (representing the financial reporting of an international concept of accounting which is wider than an accounting concept because it includes the administrative structure and external audit) and parameter (X2) of the inquiry (the technical concept of security information includes both means and tools that include protection of

information from the dangers: internal and external) which are concentrated at the concept of change for the security of information, which is produced when the quality of the change is in the financial reporting which consolidates the external auditor requirements with respect to the two parameters (X12, X6) and aim to establish the two inquiries (e.g., the feature of availability or presence is the continuity of the work of the information system and interact with it by users (f). To provide

the feature of security for accounting information makes the representation of honest information about the result of its activities and financial position) respectively. We note that the concept of international financial reporting based on savings and presence of property and continuity in the work of the accounting information system while providing consolidation the quality of the security property for that information.

Table 10: Coefficients^{a, b}

Model	Unstandardized coefficients		Standardized coefficients	t	Sig	correlations			
	B	Std.Error	Beta			Zero-order	partial	Part	
1 X2	.915	.040	.974	22.964	.000	.974	.974	.974	
2	X2	.546	.119	.581	4.587	.000	.974	.655	.169
	X6	.426	.131	.410	3.241	.003	.966	.522	.119
3	X2	.367	.138	.391	2.652	.013	.974	.455	.092
	X6	.311	.134	.300	2.317	.028	.966	.407	.080
	X12	.287	.132	.307	2.182	.038	.969	.387	.075

h) As far as measuring the impact of the variables (X1,X2,X3,X4,X5, X6,X7, X8, X9, X10, X11, X12,X13,X14) on the dependent variable (Y5), the test statistics amount to (F=401.149) to a level of significance (0.000). Since the potential value is less than the level of significance ($\alpha = 0.01$), then the model is significant and the explanatory variables (X11,X4) are important and influential to the model; what supports this is the rising value (R^2) where its value has been (0.966 %) out of the total changes occurring to the dependent variable (Y5). The remaining percentage (0.034 %) of the total changes occurring to the dependent variable (Y5) is usually attributed to other factors that have been listed within the limit of error. T-Test was conducted to pinpoint whether any of these variables has had a positive impact in the significance of the

model. The first parameter has shown a value ($t(4) = 5.264$). Its level of significance has been (0.000) which is less than ($\alpha = 0.01$), which signifies a level of significance of the variable (X4), i.e., it is important and influential to the model. As for the explanatory variable (X11), it was in accordance with the level of significance, with a value of ($t(11) = 5.264$). Its level of significance has been (0.010) which is less than ($\alpha = 0.01$). This indicates a high level of significance, that is, it is of important impact to the model. The remaining explanatory variables have been excluded from the model due to its lack of impact as it is illustrated below in the table of the analysis of variance as well as the table of selecting the best model. Table (2) shows ANOVA^{a, b}

Table 11: ANOVA ^{a, b}

Model	Sum of Squares	df	Mean Square	F	Sig
1 Regression	474.682	1	474.682	645.729	.000 ^c
Residual	21.318	29	.735		
Total	496.000 ^D	30			
2 Regression	479.273	2	239.637	401.149	.000 ^e
Residual	16.727	28	.597		
Total	496.000 ^D	30			

It is noted that the dependent variable (Y5) represented by the inquiry (The new concept of financial reporting is not concerned only with the accounting information of a financial nature, but also takes into account information other than accounting concepts, such as social and moral) deals with both financial and non-financial nature of the new concept of financial reporting and its reflection in the social and moral concepts which enhances the social and moral approach of the accounting theory which states that financial information should be characterized by honesty, justice, and fairness with regard to users as well as the impact of social accounting. Here, we notice the connection between the dependent variable (Y5) represented by the inquiry (The new concept of financial reporting is not concerned with accounting information of financial nature only, but it also takes into account other

information other than the accounting ones, such as social and moral concepts). The parameter (X4) represented by the inquiry (It is meant by the confidentiality of accounting information that systematic process to prevent the disclosure of information to unauthorized persons to disclose). The confidentiality of information stand out by preventing the manipulation of that information, making it complete and accurate; thus, it achieves the moral requirements of accounting information systems. As for the relationship between the dependent variable (Y5) and parameter (X11) which is represented by the inquiry (The continuity and existence of accounting information include one function of those of financial reporting). It contributes in promoting justice in providing information to all users without exception.

Table 12: Coefficients ^{a, b}

Model	Unstandardized coefficients		Standardized coefficients	t	Sig	correlations			
	B	Std.Error	Beta			Zero-order	partial	Part	
1 X4	.894	.035	.978	25.411	.000	.978	.978	.978	
2	X4	.594	.113	.650	5.264	.000	.978	.705	.183
	X11	.341	.123	.342	2.772	.010	.966	.464	.096

i) As for measuring the impact of variables: (X1,X2,X3, X4,X5,X6, X7,X8,X9, X10,X11, X12, X13, X14) on the dependent variable (Y6), the test statistics has amounted to (F=669.078) to the level of significance (0.000). Since the potential value is less than the level of significance ($\alpha=0.05$), and it is even less than the level of significance ($\alpha=0.01$). Accordingly, the model is significant and the explanatory variables (X14, X7, X5) are important and influential to the model; which enhances the rising value (R2) which amounts to (0.987 %) out of the total changes occurring to the dependent variable (Y6). The remaining percentage (0.013 %) of the ongoing changes of the variable (Y6) is usually attributed to other factors listed within the limit of error. To find out whether any of the variables has had any positive impact on the significance of the model, T-Test is conducted for each of the

parameters of the model. The first parameter has shown (t (5) =4.883); its level of significance has been (0.000), which is less than ($\alpha=0.01$) which demonstrates a high level of significance of the variable (X5), i.e., it is important and influential to the model. As for the two explanatory variables (X14, X7), they were in accordance with the level of impact, as the value (t) (2.478= (14) t (7) =6.404). Their level of significance have been (0.000), (0.020) respectively, which is less than ($\alpha=0.01$); a value that signals a high level of significance, i.e., it is of important impact to the model. As for the remaining explanatory variables, they have been excluded from the model due to their lack of impact as it is illustrated below in the table of analysis of variance and the table for selecting the best model. Table (2) shows ANOVA ^{a, b}

Table 13: ANOVA ^{a, b}

Model	Sum of Squares	df	Mean Square	F	Sig
1 Regression	588.028	1	588.028	656.574	.000 ^c
Residual	25.972	29	.896		
Total	614.000 ^d	30			
2 Regression	603.997	2	301.998	845.319	.000 ^e
Residual	10.003	28	.357		
Total	614.000 ^d	30			
3 Regression	605.851	3	201.950	669.078	.000 ^f
Residual	8.149	27	.302		
Total	614.000 ^d	30			

It is meant by the dependent variable (Y6) which is represented by the inquiry (Financial reporting provides information related to the economic resources and economic unity and commitments on these resources and the efficiency and effectiveness of the unit of reporting to dispose of those resources), where the financial reporting process is concentrated in the filming of information about the result of the activity of establishment and its financial position, taking into consideration the efficiency and effectiveness of the function of financial reporting in the disposition of these resources which constitutes the essence of parameter (X5) represented by the inquiry (The safety of accounting information means to keep the information of change or modification by unauthorized persons to do so) which states overtly to keep the accounting information in the financial reports. These reports reflect the outcome of the activity of the

establishment, whether profit or loss, and the value of its financial position. Such information represents a basic approach in the management information systems that result in economic decision-taking concerning unity and quality of information which enhances the efficiency and effectiveness of management information systems, i.e., the decisions of high management. This is clearly noticed through the relationship of impact between the dependent variable (Y6) and the two parameters (X14, X7) which are represented by the two inquiries (The concept of confidential accounting information does not contradict with the function of financial reporting), and (There is a clear impact of the components of security of accounting information in enhancing the quality of reports of financial reporting) respectively, which determine the quality of financial reporting.

Table 14: Coefficients^{a, b}

Model	Unstandardized coefficients		Standardized coefficients	t	Sig	correlations			
	B	Std.Error	Beta			Zero-order	partial	Part	
1 X5	1.007	.039	.979	25.624	.000	.979	.979	.979	
2	X5	.618	.063	.601	9.784	.000	.979	.880	.236
	X7	.487	.073	.411	6.686	.000	.963	.784	.161
3	X5	.445	.091	.432	4.883	.000	.979	.685	.108
	X7	.445	.069	.374	6.404	.000	.963	.777	.142
	X14	.217	.087	.211	2.478	.020	.968	.430	.055

j) As for measuring the effect of variables (X1, X2, X3, X4, X5, X6, X7, X8, X9, X10, X11, X12, X13, X14) on the dependent variable (Y7), the test statistics has been (F=748.126) to the level of significance (0.000). Since the potential value is less than the level of significance ($\alpha = 0.05$) and it is even less than the level of significance ($\alpha = 0.01$). Accordingly, the significance of the model and explanatory variables (X14, X6) are important and influential to the model, which enhances the rising value of (R2) that amounts to (0.982%) of the total changes in the dependent variable (Y7). The remaining percentage which constitutes (18%) of the ongoing changes occurring to the variable (Y7) is usually attributed to other factors listed within the limit of error. T-Test has been conducted to the parameters of the model to find out whether any of these changes has had a positive impact in the significance of the model. The first parameter has shown the value (t (6) =7.251); its level of significance has been (0.000), which is less than ($\alpha = 0.01$), i.e., it signals a high level of significance of the variable (X6), i.e., it is both important and influential to the model. As for the explanatory variable (X14), it was in accordance with the level of impact, where its value was (t (14) =5.745). The level of significance was (0.000) which is less than ($\alpha = 0.01$), i.e., it demonstrates high significance and has an important impact in the model. The remaining explanatory variables have been excluded from the model due to lack of impact as it is illustrated below in the table of analysis of variance and the table for selecting the best model. Table (2) shows ANOVA ^{a, b}

Table 15: ANOVA ^{a, b}

Model	Sum of Squares	df	Mean Square	F	Sig
1 Regression	580.788	1			
Residual	24.212	29	580.788	695.637	.000 ^c
Total	605.000 ^d	30	.835		
2 Regression	593.886	2			
Residual	11.114	28	296.943	748.126	.000 ^e
Total	605.000 ^d	30	.397		

The dependent variable (Y7) can be explained in the inquiry which states (Financial reporting provides information which helps both investors and creditors in assessing the economic value of the unit) that the objective of financial reporting is to provide information basically to future investors and creditors. It reflects the relationship between the dependent variable (Y7) and parameter (X6) which is represented by the inquiry (It is meant by the feature of availability or presence is the continuity of the work of information system and users' interaction with it), which represented by providing such information to meet the needs of decisions of investment and fiduciary. As far as the parameter (X14), represented by the inquiry (There is an obvious impact for the components of security of accounting information in enhancing the quality of reports of financial reporting), it connects with the security of information and its impact in the quality of reports of financial reporting which are considered the primary means of disclosure appropriate and sincere information which within decision making in the areas of investment and credit decision making.

Table 16: Coefficients^{a, b}

Model	Unstandardized coefficients		Standardized coefficients	t	Sig	correlations			
	B	Std.Error	Beta			Zero-order	partial	Part	
1 X6	1.121	.043	.980	26.375	.000	.980	.980	.980	
2	X6	.642	.088	.561	7.251	.000	.980	.808	.186
	X14	.454	.079	.444	5.745	.010	.973	.736	.147

8. Result & Conclusion

8.1 Result

1. Essence of financial reporting is focus on providing high quality information. The information quality must prepare and deliverer by authorizes according to the safety requirements of the accounting information property.
2. Provision of appropriate and truthful information is one of the basic characteristics of accounting information, the confidentiality of information concept related to provide high quality information cannot manipulate or modify its contents except authorizes security. It means disclosure a secure information free of manipulation.
3. Necessity of uncertainty and complexity in economic activities require to be a function of financial reporting with high flexibility, which conformity with the concept of appropriate provision of accounting information. It involves the high quality of the information and timeliness of disclosure.
4. Ability to understand accounting information associated immediately with the information mechanism delivery, financial reporting of the basic financial reporting and user perception of the content of that information, as the information was more secure the ability to understand becomes biggest.

5. There is a statistically significant effect in the incorporeal level ($\alpha \geq 0.05$) for the security elements of accounting information (confidential information, information integrity, availability or continuity of existence) on the quality of financial reporting in industrial companies which listed in Iraq Market Exchange.

8.2 Conclusion

1. Deliveries of information accounting must take into account requirements of reporting financial according to the international criteria to enhancement the information within property of accounting information security.
2. Accounting information must contain bit of basic qualitative characteristics, disclosure for that have to be transparence and accurate within property of accounting information security.
3. Provide appropriate accounting information to the requirements of users. The information size and complexity should be suitable for economic activities and in time.
4. The providing of accounting information has to take into account the ability of understanding for uses, which have limited information.
5. Organizations and institutions have to focus on the security property of accounting information, this property

enhancement the quality of financial reporting for accounting information.

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