

إعداد الطالبة
علا أحمد عبد الهادي الزعائين

يوليو 2007/م جماد آخر 1428هـ

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

(وقل رب اؤخمني مدخل صدق واخرجني مخرج صدق واجعل لي من لذيقت سلطاناً نصيراً)
صدق الله العظيم

80

Abstract

This study aims to know the electronic data processing system in the accounting information system in a functional research at the Palestinian Ministry of Treasury.

The study seeks to examine the effect of the electronic data processing system through its inputs, handling and outputs. Also the study aims to know the practical exercise to the electronic data processing in the accounting information system by studying the missions and activities at the ministry of treasury.

Then the study mentions to know if there is a relation between the electronic data processing and the positive results in the future.

In this study, the researcher used the analytic descriptive method because it's the most utilization in the humanitarian and social phenomenon. The study is divided into four chapters.

In chapter (I) the researcher talks about the theoretical framework of the research.

Chapter (II) is about the accounting information systems and its benefits in making decisions.

Chapter (III) is about the government sector specially in the Palestinian ministry of treasury and the real workable technique in the ministry.

Chapter (IV) shows the result analysis and testing thesis.

And as a conclusion of the study, the researcher mentioned some results and recommendations.

To achieve as much as the best results, the researcher obtained her information by applying two techniques. The first one was through secondary data which was collected from references and previous studies.

The second method in having information was through primary data where two questionnaires were planned. The first questionnaire is related to the user of the electronic data processing while the second one is related to decision makers. 120 questionnaires were answered and the researcher used the programme of spss.

The study brightened up that the data is under a continuous control (aims to keep it from loss or change).

This control shows that there are no clear policy or procedures in using the accounting information system. Also there are some points of inability in applying the financial system in the ministry.

As a conclusion, the study has some recommendations, it's important to hold training courses for the employees. Also, there is a great need to renew the computer programme services to match the enormous development in the world. Finally, it's important to have a clear easy guidebook to explain how to use the financial system in the ministry in order to save time and effort.

شكر وتقدير

علا أحمد الزعائين

إهداء

.

.....

.

علا أحمد الزعائين

.....
.....
.....Abstract
.....

.....
.....
.....
.....

1	1-1
3	1-2
3	1-3
3	1-4
4	1-5
4	1-6
4	1-7
5	1-8

12	2-1
13	2-2
15	2-2-1
15	2-2-2

16	2-2-3
16	2-2-4
17	2-2-4-1
18	2-2-4-2
19	2-2-4-3
21.....	2-2-5
22	2-2-6
23	2-2-7
24	2-2-8
25	2-2-9
27	2-3
28	2-3-1
28	2-3-2
29	2-3-3
30	2-3-4
32	2-4
32	2-4-1
33	2-4-2
	2-4-3
34	
36	2-4-4
37	2-4-5
38	2-4-6
39	2-4-7
40	2-4-8

42	3-1
43	3-1-1
43	3-1-2
45.....	3-2
47	3-3
48	3-3-1
49	3-3-2
50	3-3-3
50	3-3-4
53	3-3-4-1
53	3-3-4-2
53	3-3-4-3
54	3-3-4-4
54	3-3-4-5
54	3-3-4-6
55	3-3-4-7
55	3-3-4-8
55	3-3-4-9
56	3-4
56	3-4-1
57	3-4-2
58	3-4-3
59	3-4-4
60	3-4-5
60	3-4-6

60	3-4-6-1
60	3-4-6-2
61.....	3-4-6-3
62	3-4-6-4
65	3-4-6-5
65	3-5
65	3-5-1
67	3-5-2
69	3-6
71	4-1
71	4-2
71	4-2-1
72	4-2-2
78	4-2-3
78	4-2-3-1
80	4-2-3-2
87	4-3
93	4-3-1
104	4-3-2
108	4-3-3

72	(1)
73	(2)
	()
74	(3)
	()
75	(4)
	()
76	(5)
	()
77	(6)
	()
77	(7)
	.
79	(8)
	.
80	(9)
81	:
	.
82	(11)
	.
83	(12)
	.
84	(13)
	.
85	(14)
85	(15)

89	(t)	(16)
93		(17)
95	(t)	(18)
99	(t)	(19)
104		(20)
105	(t)	(21)
108		(22)
109	(t)	(23)
114	(t)	(24)
118	(t)	(25)

49		(1)
52		(2)
52		(3)
64		(4)

130	(1)
139	(2)

: 1-1

(1995)

(smith, 1991)

)

(.....)

).

.(1991

: 1-2

:

: 1-3

:

◆

◆

◆

: 1-4

:

◆

◆

◆

◆

: 1-5

: - 1.5.1

: 1-5-2

: 1-5-3

: 1-6

120

48

12

: 1-7

:

:

•

:

•

:

1-8
(1988) 1-8-1
":

"

)

.(

(1990) 1-8-2
":

"

(1991) 1-8-3

" :

(1997) 1-8-4

" :

1997

1-8-5

"

"

(1998)

1-8-6

"

":

: (2004)

1-8-7

"

"

(

)

2004

1-8-8

"

"

(2005).

1-8-9

"

"

"2005

"

1-8-10

"

"

: 2-1

(1998).

(2005).

:
:
:
:

(Information System) :

: 2-2

:

" •

)"

(16 1998

)

" •

(.....)

(1997)"

" •

(⁹³ 1981 4)"

" •

(1998) .

•

(o, brien, 1990:18)

•

(Raymond .

1993, P4)

()

(2004)"

:

-
-
-
-

2-2-1

(1990)

In puts : 2-2-1-1

Processing : 2-2-1-2

Out puts : 2-2-1-3

Feed back : 2-2-1-4

Control : 2-2-1-5

Boundaries of system : 2-2-2

Data :

2-2-3

:

" •

(1987)"

" •

(1985

" •

(1993

" •

" •

(1997)"

"

" •

(1997)"

Information :

2-2-4

:

•

.(Lauden, 2004)

" •

(1997)"

) .

" .

(2002 .

" .

(1987)"

" .

(1993 .

:

.

.

.

:

2-2-4-1

) .

(2005 .

Completeness : •

Flexibility : •

(2000).

" •

" •

•

•

•

•

•

Information sources : 2-2-4-3

(1995) :

•

:

Primary source : -

:

Observation :

Experiment :

Survey :

Subjective Estimation :

Secondary source : -

Company information :

Purchased outside source : -

Publication :

Government agencies :

2-2-5

(2005) .

(1993)

: 2-2-6

(Robert, 1992):

(Processing):

(1987) :

(Verifying) -

(Classifying) -

(Arranging) -

(Summarizing) : -

(Analyzing) : -

(Storing) : -

(Retrieving) : -

(Communication) : •

2-2-7

:

(2004) :

•

•

•

•

•

•

•

feed back

Types of information systems : 2-2-8

(lauden-2004):

Operational level systems (OLS) : •

Knowledge - level – systems (KLS) : •

Management – level – system (mls) : •

Strategic – level – systems (sls) : •

Basic functions and activities of information system

(1997).

Data collection :

•

(Collecting and recording) :

-

(Coding) :

-

(Classifying) :

-

(Editing) :

-

(Conversion) :

-

(data processing) :

•

(2002)

(classifying) :

-

(sorting) :

-

(arithmetic calculations) :

-

(comparing) :

-

(summarizing) :

-

(reporting) : -
(data management) : •

(storing) : -

(retrieving) : -

(reproducing) : -

(1993)

(updating) : -

(maintaing) : -

(data control and security) : •

(feed back) : -

(control) : -

(information generation) : •

(generation) : -

(retrieving) : -

(transmission) : -

(reporting) : -

:

(Accounting information systems) :

:

2-3

(1993) .

(1996) .

:

-

-

-

-

-

-

(analyze) (process) (classify) (accumulate)
(communication)
(1992) ()

: **2-3-1**

)

.(2005

:

-
-
-
-

:

(Data collection) : 1-3
(Data processing) : 2-3
(Data management) : 3-3
(Data control) : 4-3
(Information generation) : 5-3

2-3-2

:

: •

(1990) .

:

•

:

-

:

-

:

•

.(frank, 1991)

:

•

: 2-3-3

Features of typical accounting information system

(1985) :

•

•

Accounting information

**2-3-4
system**

()

(2005) .

Processor : •

Data base : •

Procedures : •

:

•

.

(Data processing system)

(1993)

(electronic data processing) :

2-4

(frank, 1991) .

2-4-1

): .

(1992

() : 2-4-2
()

(Software)

(Hardware)

(lauden, 2002)

(Hardware):

•

(Software) :

•

:

Operating or system programs

()

Application programs :

excel

word

.....

-

.(1989) .

:

:

2-4-3

:

(1989) :

-
-
-
-
-
-
-
-

(1989) :

-
-
-
-
-
-
-
-
-
-

:

:

-
-

-
-

⋮

⋮

-

:

2-4-4

(marc Levine, 1987).

:

•

:

•

:

•

:

•

:

•

:

•

:

•

(1987 siegel)

: 2-4-5

(1993)

:(bits) •

8

:(characters or bytes) •

:(fields) •

(name)

:(records) •

(employee)

:(files) •

60

:(data base) •

2-4-6

(1990)

-
-
-

2-4-7

(1993)

:

:

(1993)

-

-

:

:

-

-

-

-

:

:

-

-

-

-

:

(corbit, 1996)

-

-

:

-

-

(1996, Corbit) .

-
-
-

:

8-4-2

(1996, Corbit):

:

•

:

-
-
-

:

•

-
-
-

:

•

:

-
-
-

()

: 3-1

() (1997).

)

(2002).

: 3-1-1

(2005)

-
-
-

-
-

-

: 3-1-2

)

(2004

-

-

-
-

-

-

()

1998 (9)

..

•

•

•

•

•

3-3

:

(2004) .

(2004) .

(2005) .

2004

3-3-1

:

) .

(2004

windows 9x, windows 2000,

•
windows xp.

•
•
•
•
oracle data base

(oracle 8)

•
windows

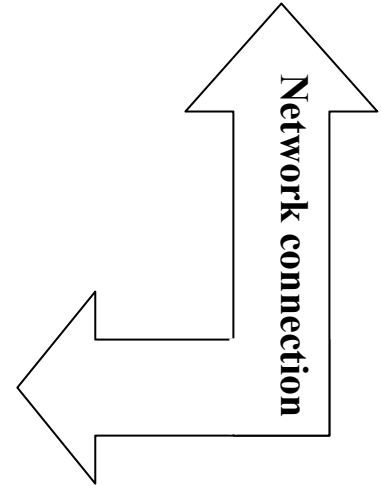
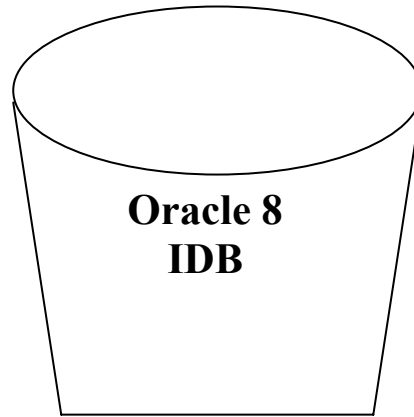
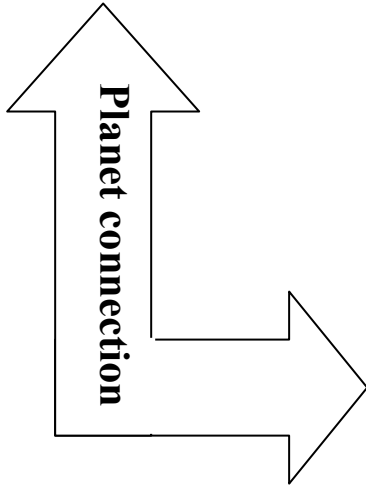
•
(public area)

) .

(2004

West bank
center
Developer 6

Gaza strip
center
Developer 6



(1)

(2004)

:

3-3-2

(2004) .

-
-
-
-
-
-
-
-

:
(2004)

3-3-3

- :
-
-
-
-

:

3-3-4

):

(2004

-
-
-
-
-
-
-
-
-

200

•

()

•

•

•

•

•

(2004):

◆

◆

◆

◆

◆

◆

◆

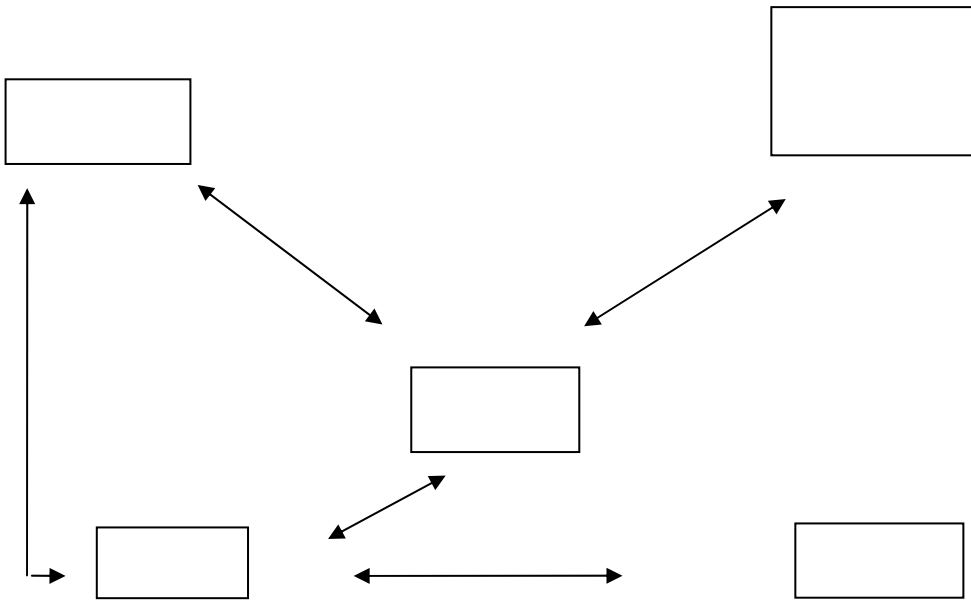
◆

◆

◆

◆

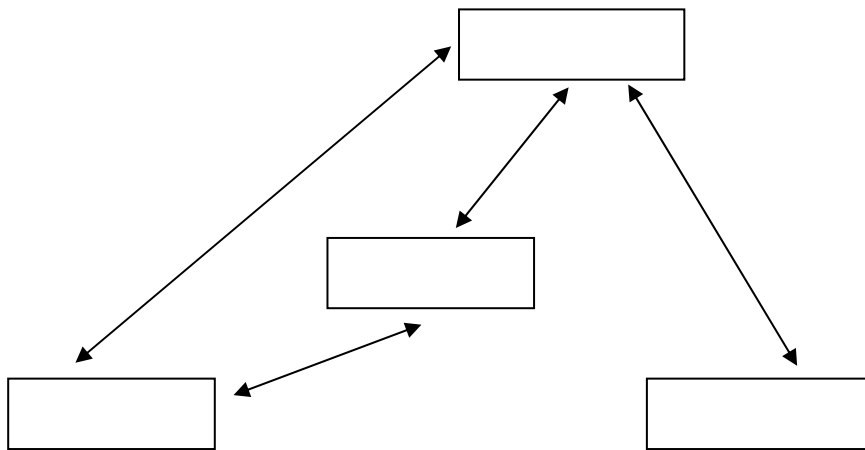
◆



(2)

(2004)

()



(2)

(2004)

()

:
(2004) :

3-3-4-1

-
-
-

:

3-3-4-2

-
-
-
-
-
-

(2004) .

:

3-3-4-3

-
-
-
-

) .

(2004

:

3-3-4-4

(2004

) .

:

3-3-4-5

(

) .

(2004

) .

:

3-3-4-6

(2004

) .

:

3-3-4-7

•

•

•

•

•

(2004) .

:

3-3-4-8

•

(2005)

•

:

3-3-4-9

•

•

•

) .

(2004

: 3-4

:

(2004)

:

3-4-1

-

-

-

-

-

-
.
-
.
-
-
-

:

3-4-2

-
-
-

(2005) :

: -1

: -

: -

()

3-4-3

() -

:

:

:

:

:

:

:

: **3-4-4**

-

-

-

-

-

3-4-6-3

: •

:

: -

: -

: -

: •

: •

: •

: •

: •

:

(2002):

3-4-6-4

: •

: •

: •

:

3-4-6-5

(2005) :

-
-
-

:

:

:

(2004)

:

:

:

(2005)

:

:

:

:

:

:

3-5-2

2004

(2004) .

:

(2004)

-
-
-
-
-

:

-

(2004)

:

-

:

-

(2005)

- :

- :

3-6

:

-
-
-
-
-
-
-
-
-
-

4-1

4-2

() 4-2-1

1

¹ انظر ملحق (2) ، قائمة بأسماء محكمي استبانة الدراسة.

:

(1)

11		1
6		2
11		3
13		4
4		5
45		

:

4-2-2

(2)

		()	
sig			
.054	.231		1
.007	.321		2
0	.445		3
0	.479		4
0	.484		5
.029	.261		6
0	.504		7
0	.413		8
.001	.392		9
.037	.250		10
0	.604		11

.05 = α

11

(.05)

(3)

		()	
sig			
0	.601	.	1
0	.671	.	2
0	.658	.	3
0	.613	.	4
0	.557	.	5
0	.597	.	6

.05 = α

6

(.05)

(4)

sig		()	
0	.424		1
0	.544		2
0	.418		3
0	.622		4
0	.579		5
0	.485		6
0	.550		7
0	.465		8
0	.471		9
0	.417		10
0	.634		11

.05 = α

11

(.05)

(5)

sig		()	
0	.576	.	1
0	.369	.	2
0	.655	.	3
0	.617	.	4
0	.745	.	5
0	.728	.	6
0	.708	.	7
0	.294	.	8
0	.606	.	9
0	.617	.	10
0	.572	.	11
0	.604	.	12
0	.658	.	13

.05= α

13

(.05)

.05 = α

(6)

sig			
0	.425		1
.001	.399		2
.001	.397		3
0	.653		4

.05 = α

4

(.05)

:

(7)

sig			
0	.723		1
0	.838		2
0	.828		3
0	.912		4

.001	.375		5
------	------	--	---

$$.05 = \alpha$$

.(.05)

: 4-2-3

:

: 4-2-3-1

:

$$R = \frac{2r}{r+1}$$

:

$$= r$$

(8)

:

sig					
0	.898	.814	41		
0	.610	.439	11		1
0	.621	.450	6		2
0	.786	.648	11		3
0	.873	.775	13		4
.081	.345	.210	4		5

.05 = α

.898

.05 = α

:

4-2-3-2

:

(9)

.887	41		
.447	11		1
.708	6		2
.665	11		3
.845	13		4
.354	4		5

.887

: :

:

.1 ()

2

()

:

-

-

:

(10)

9		2
9		4
18		

:

2

² انظر ملحق (2) ، قائمة بأسماء محكمي استبانة الدراسة.

(11)

		()	
sig			
.003	.608		1
0	.868		2
0	.788		3
0	.568		4
0	.730		5
0	.846		6
0	.750		7
.032	.459		8
.032	.459		9

.05 = α

9

(.05)

(12)

		()	
sig			
.30	.462		1
0	.714		2
.002	.627		3
.015	.512		4
0	.710		5
.004	.587		6
0	.552		7
.292	.235		8
.547	.136		9

.05 = α

9

(9,8)

(.05)

:

(13)

sig			
0	.939		1
0	.892		2

.05 = α

(.05)

.

:

:

:

:

.1

.

(14)

:

sig					
0	.869	.768	18		
0	.828	.707	9		1
0	.692	.529	9		2

$.05 = \alpha$

.869

$.05 = \alpha$

:

.2

:

(15)

.853	18		
.856	9		1
.598	9		2

.853

: 4-3

one sample t-test (t)

(3)

()

()

()

(3)

(3)

(3)

:

:

1	2	3	4	5

(5)

(3)

(1)

(4 1)

t :

(16)

t

	sig	t								
6	0	6.20	1.27	3.94	7 10%	3 4.3%	7 10%	23 32.9%	30 42.9%	1
1	0	17.9 3	0.67	4.44	0 0	0 0	7 10%	25 35.7%	38 54.3%	2
7	0	5.37	1.25	3.80	7 10%	1 1.4%	17 24.3%	19 27.1%	26 37.1%	3
5	0	7.93	1.11	4.06	3 4.3%	4 5.7%	11 15.7%	20 28.6%	32 45.7%	4
4	0	10.4 6	0.86	4.07	0 0	3 4.3%	14 20%	28 40%	25 35.7%	5
2	0	13.3 8	0.76	4.21	1 1.4%	0 0	8 11.4%	35 50%	26 37.1%	6
8	0	5.29	1.11	3.70	3 4.3%	6 8.6%	20 28.6%	21 30%	20 26.6%	7
6	0	8.94	0.88	3.94	1 1.4%	1 1.4%	20 28.6%	27 38.6%	21 30%	8
3	0	10.5 9	0.94	4.19	2 2.9%	2 2.9%	7 10%	29 41.4%	30 42.9%	9
3	.54 2	- 0.61	1.36	2.90	17 24.3%	8 11.4%	19 27.1%	17 24.3%	9 12.9%	10

9	.02 1	2.36	1.16	3.33	5 7.1%	13 18.6%	17 24.3%	24 34.3%	11 15.7%		11

0.05 = α

(1)

-1

(3.99)

(2)

-2

(4.44)

(3)

-3

(3.80)

(4) -4

(4.06)

(5) -5

(4.07)

(6) -6

(4.21)
()

(7) -7

(3.70)

(8) -8

(3.94)

(9) -9

(4.19)

()

(10) -10

(2.9)

(3)

(11) -11

(3.33)

0

:

4-3-1

)

.(

:

(17)

	sig				
	0.000	.460	.413	3.870	
			.440	4.08	

.05 = α

(17)

(.05)

t

(one sample t-test)

(3)

:

t (17)

:

:

(5)

:

()

-1

-2

-3

-4

-5

-6

-7

-8

-9

-10

.

:

(2.9)

(3)

t :

(18)

t

	sig	t									
4	0	13.92	0.76	4.26	0 0	1 1.4%	10 14.3%	29 41.4%	30 42.9%		1
6	0	13.44	0.76	4.23	0 0	1 1.4%	11 15.7%	29 41.4%	29 41.4%		2
7	0	7.26	1.14	3.99	3.43%	6 8.6%	9 12.9%	23 32.9%	29 41.4%		3
5	0	12.36	0.84	4.24	1 1.4%	1 1.4%	9 12.9%	28 40%	31 44.3%		4
2	0	14.65	0.78	4.37	0 0	1 1.4%	10 14.3%	21 30%	38 54.3%		5
1	0	17.18	0.72	4.47	0 0	0 0	9 12.9%	19 27.1%	42 60%		6
3	0	12.60	0.90	4.36	1 1.4%	1 1.4%	11 15.7%	16 22.9%	41 58.6%		7
9	0	7.61	0.93	3.84	1 1.4%	5 7.1%	15 21.4%	32 45.7%	17 24.3%		8
8	0	8.76	0.83	3.87	0 0	1 1.4%	26 37.15	24 34.3%	19 27.1		9
10	0	6.54	0.88	3.69	0 0	7 10%	20 28.6%	31 44.3%	12 17.1%		10

11	0	5.23	0.98	3.61	2 2.9%	5 7.1%	25 35.7%	24 34.3%	14 20%		11

$$0.05 = \alpha$$

$$(1) \quad -1$$

$$(4.26)$$

$$(2) \quad -2$$

$$(4.23)$$

.()

$$(3) \quad -3$$

$$(3.99)$$

$$(4) \quad -4$$

$$(4.24)$$

(4.24)

(5) -5

(6) -6

(4.47)

(7) -7

(4.36)

(8) -8

(3.84)

(9) -9

(3.87)

(10) -10

(3.69)

(11)

-11

(3.61)

t

:

()

(5)

-1

-2

-3

-4

-5

-6

-7

-8

-9

-10

-11

t

(one sample t-test)

(3)

:

t :

(19)

t

	sig	t								
8	0	7.63	0.78	3.71	1 1.4%	1 1.4%	25 35.7%	33 47.1%	10 14.3%	1
9	0	5.96	0.98	3.70	2 2.9%	6 8.6%	17 24.3%	31 44.03%	14 20%	2
10	0	5.50	0.98	3.64	3 4.3%	4 5.7%	20 28.6%	31 44.3%	12 17.1%	3
7	0	5.34	1.14	3.73	3 4.3%	8 11.4%	15 21.4%	23 32.9%	21 30%	4
3	0	8.03	0.97	3.93	1 1.4%	4 5.7%	17 24.3%	25 35.7%	23 32.9%	5
2	0	8.21	0.96	3.94	1 1.4%	4 5.7%	16 22.9%	26 37.1%	23 32.9%	6
8	0	6.74	0.89	3.71	1 1.4%	5 7.1%	19 27.1%	33 47.1%	12 17.1%	7
7	0	6.06	1.01	3.73	2 2.9%	5 7.1%	20 28.65	26 37.1%	17 24.3%	8

6	0	8.89	0.78	3.83	0 0	1 1.45	25 35.7%	29 41.4%	15 21.4%		9
3	0	9.45	0.82	3.93	0 0	3 4.3%	17 29.3%	32 45.7%	18 25.7%		10
5	0	8.35	0.85	3.84	1 1.4%	2 2.9%	19 27.1%	33 47.1%	15.21. 4%		11
4	0	8.06	0.89	3.86	0 0	6 8.6%	15 21.4%	32 45.7%	17 24.3%		12
1	0	8.63	0.96	3.99	1 1.4%	5 7.1%	11 15.7%	30 42.7%	23 32.9%		13

$$0.05 = \alpha$$

(1)

-1

(3.71)

(2)

-2

(3.70)

(3) -3

(3.64)

(4) -4

(3.73)

(5) -5

(3.93)

(6) -6

(3.94)

(7) -7

(3.71)

	(8)	-8
(3.73)		
	(9)	-9
(3.83)		
	(10)	-10
(3.93)		
	(11)	-11
		(3.84)
	(12)	-12
(3.86)		

(13)

-13

(3.99)

t

(4)

:

.1

.2

.3

.4

.5

.6

.7

.8

.9

.10

.11

.12

.13

:

4-3-2

)

.(

:

(20)

	sig				
	0.00	.725	.54	3.81	
			.52	4.05	

.05 = α

(5)

(.05)

t :

(21)

t

	sig	t								
2	0	11.43	0.88	4.20	1 1.4%	1 1.4%	12 17.1%	25 35.1%	31 44.3%	1
1	0	16.62	0.71	4.41	0 0	1 1.4%	6 8.6%	26 37.1%	37 52.9%	2
4	0	8.92	0.99	4.06	3 4.3%	1 1.4%	11 15.7%	29 41.4%	26 37.1%	3
3	0	11.40	0.79	4.07	0 0	2 2.9%	13 18.6%	33 47.1%	22 31.4%	4
6	0	7.78	0.92	3.86	2 2.9%	2 2.9%	17 24.3%	32 35.7%	17 24.3%	5
5	0	7.03	0.87	3.73	0 0	5 7.1%	23 32.9%	28 40%	14 20%	6

0.05 = α

(1) -1

(4.20)

(2) -2

(4.41)

(3) -3

(4.06)

(4) -4

(4.07)

(5) -5

(3.86)

(6) -6

(3.73)

t

:



:

4-3-3

)

.(

:

(22)

	sig				
	0	.688	.36	3.76	
			.47	3.98	

.05 = α

(7)

(.05)

t

(one sample t-test)

: (3)

t :

(23)

t

	sig	t								
1	0	13.42	0.43	4.23	0 0	0 0	0 0	17 77.3%	5 22.7%	1
2	0	5.37	0.87	4.00	0 0	0 0	2 9.1%	12 54.5%	6 16.2%	2
6	0	4.45	0.77	3.73	0 0	0 0	10 45.5%	8 36.4%	4 18.2%	3
5	0	5.78	0.66	3.82	0 0	0 0	7 31.8%	12 54.5%	3 13.6%	4
4	0	5.26	0.81	3.91	0 0	1 4.5%	5 22.7%	11 50%	5 22.75	5

2	0	7.60	0.62	4.00	0 0	0 0	4 18.2%	14 63.6%	4 18.2%		6
3	0	6.86	0.65	3.95	0 0	0 0	5 22.7%	13 59.1%	4 18.2%		7
7	0	-3.15	1.15	2.23	6 27.3%	10 45.5%	2 9.1%	3 13.6%	1 4.5%		8
2	0	8.77	0.53	4.00	0 0	0 0	3 13.6%	16 72.7%	3 13.6%		9

0.05 = α

(1)

-1

(4.23)

(2)

-2

(4.00)

(3) -3

(3.73)

(4) -4

(3.87)

(5) -5

(3.91)

(6) -6

(4.00)

(7) -7

(3.95)

(8) -8

(2.23)

(9) -9

(4.00)

t (8)

- :
- .1
 - .2
 - .3
 - .4
 - .5

.6

.7

.8

(2)

2.23

()

t :

(24)

t

	sig	t								
5	0	6.20	0.72	3.95	0 0	0 0	6 27.3%	11 50%	5 22.7%	1
5	0	5.70	0.79	3.95	0 0	1 4.5%	4 18.2%	12 54.5%	5 22.7%	2
4	0	6.20	0.76	4.00	0 0	1 4.5%	3 13.6%	13.59.1 %	5 22.7%	3
1	0	7.57	0.73	4.18	0 0	0 0	4 18.2%	10 45.5%	8 36.4%	4
3	0	7.51	0.65	4.05	0 0	0 0	4 18.2%	13 59.1%	5 22.7%	5
7	0	3.78	0.79	3.64	0 0	1 4.5%	9 40.9%	9 40.9%	3 13.6%	6

6	0	6.33	0.64	3.86	0 0	0 0	6 27.3%	13 59.1%	3 13.6%		7
2	0	8.39	0.61	4.09	0 0	0 0	3 13.6%	14 63.6%	5 22.7%		8
2	0	8.39	0.61	4.09	0 0	0 0	3 13.6%	19 63.6%	5 22.7%		9

0.05 = α

(1)

-1

(3.95)

(2)

-2

(3.95)

(3)

-3

(4.00)

(4) -4

(4.18)

(5) -5

(4.05)

(6) -6

(3.64)

(7) -7

(3.86)

(8) -8

(4.09)

(9) -9

(4.09)

t

(.05)

:

.1

.2

.3

.4

.5

.6

.7

.8

.9

(one sample t-test)

t

:

(3)

(25)

t

sig	t								
0.701	-0.39	1.24	2.94	9 12.9%	13 18.8%	24 34.3%	13 18.6%	11 15.7%	1
0	9.19	0.88	3.97	1 1.4%	3 4.3%	13 18.6%	33 47.1%	20 28.6%	2
0	7.04	0.97	3.81	3 4.3%	3 4.3%	13 18.6%	36 51.4%	15 21.4%	3
0	2.39	1.45	3.41	22 31.4%	17 24.3%	9 12.9%	12 17.1%	10 14.3%	4

$$0.05 = \alpha$$

:

.1

()	(3)	2.94	
			.2
	(3.97)	()	(4)
			(3)
			.3
(4)	(3.81)		
(3)		()	
			.4
(3.41)			
	()		(4)
			(3)

:

:

.1

.

.2

:

.3

.4

:

.5

.6

.7

()

.8

.9

.10

.11

.12

.13

.14

.15

:

.1

.2

.3

.4

.5

.6

.7

.8

.9

.10

.11

.12

.13

:

-
-
-

	_____	:
_____ "(1988)	.1	
	.60	
" (1990)	.2	
	.	
" (2000)	.3	
	."	
"(1996)	.4	
	"	
" (1995)	.5	
	..	
_____ "(1985)	.6	
	:	"
_____ "() ".(1997)	.7	
.2002 "() "	.8	
: _____.(2002)	.9	
	.	
_____.(1993)	.10	
	:	_____
: _____.(1997)	.11	
	.	
" (2005)	.12	
_____.(1998)	.13	
	:	
: (1) .(1999)	.14	
	.	
_____.(1997)	.15	
	:	_____

_____ .(1993)	.16
_____ .(1993)	.17
_____ (1988)	.18
.14	
" (1993)	.19
_____ .(1989)	.20
: " (2002)	.21
: _____ .(1990)	.22
: _____ .(1993)	.23
: " (1989)	.24
: " (1989)	.25
_____ .(1991)	.26
" (2000)	.27

- Blaaskur, k, n accounting information system and data processing, Oxford Helnman Inc, 1985.
- Cushing, Barry E, Accounting information system and business organisation reading mass, Wesley publishing company, 1982
- . Ferguson, Colin and novell, paull, " the relationship between machine enjoyment computer ahitvde and finance Vol, 36, No .1 May , 1996.
- morgan, Malcolm J, " Mangmef and information ", mangmef Account, Vol . 22, No. 7, 1987
- Page, j, and Hooper, B, " accounting and information system " London prentice hall international, inc 1997.
- Sandors, Donald, computers in Business, New York : Mc Graw hill book.
- moscove, Stephen A .Accounting information system, new york. John wiley pub inc, 1992
- murbicj, Robert G., mis:concepts and design, new jersi., prentise- hall inc, 1980.
- kieco, Donald E. and we y ganadt, jery J., intermediate accounting information system, poston, irw in , 1991
- lauden & lauden, (2002), seventh edition, new york.

:

" " •

.2005

" •

.1995 "

" " •

.1991 " :

" " •

.1995 17

" " •

.1998

" •

.1994 : "

" (2004) •

."

" •

.2004 "

" " •

.1988

"

•

.2005

"

"

"

•

.1994

:

" " •

.1988 06 5

" •

"

.1997 15-14

" •

.1999 14 "

" " •

15-14

.1997

" •

.1988 55 14 "

" •

2005 1 1

" •

.1984 42 "

(1)

(1)

**** شاكرين لكم حسن تعاونكم ****
تفضلوا بفائق الاحترام

- .1
- .2
- .3 10 10-7 6-3 3-1
- .4 :
- .5
- .6 60-51 50-41 40-31 30

:

						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11

:

						12
						13
						14
						15

						16
						17

:

						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28

:

						29
						30

						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41

:

						42
					ما هي درجة تأثير العنصر البشري على إنتاجية نظام المعالجة الآلية في الوزارة.	43
						44
						45

**** شاكرين لكم حسن تعاونكم ****
تفضلوا بفائق الاحترام

- .1
- .2
- .3 10 10-7 6-3 3-1
- .4 :
- .5
- .6 60-51 50-41 40-31 30

:

:

(2)

	.	1
	.	2
	.	3
	.	4
	.	5