(Appendix A: Questionnaire)

Part I: Demographics & Companies Characteristics

1. Age: ☐ 20-25 years ☐ 25-45 years ☐ More than 45 years

2. Qualification: ☐ Diploma ☐ Bachelor ☐ Postgraduate

3. The present job at company:
☐ Accounts Employee ☐ Internal checker ☐ Director

4. Experience at present job:
☐ Less than 3 years ☐ 3-6 years ☐ More than 6 Years

5. The company activities in the petroleum field:
☐ Upstream Activities ☐ Downstream Activities

6. The company is ☐ A public sector ☐ A private sector

7. The Accounting system apply in company is:
☐ Manual ☐ Computerized ☐ Computerized & manual

Part 2: Applying of Advance Accounting Information Systems

8. Does the company use Enterprise Resource planning systems (ERP)?

☐ Yes ☐ No

9. Does the company use the Case – Based Reasoning systems (CBR) as (Artificial Intelligence; Expert Systems and Neural Network)?

☐ Yes ☐ No

10. Does the company use the Decision support systems? ☐ Yes ☐ No

11. What is the accounting software package applied in the company?

12. There is any repetitive failure of using the current accounting information system (AIS)?

☐ Yes ☐ To some extent ☐ No

13. Does the company plan to develop the present accounting system (AS)?

☐ Yes ☐ No

14. Have you taken any of these programs and training courses?

<table>
<thead>
<tr>
<th>Program name</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Accounting in electronics environment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Programs about data base</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Accounting information system security</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Auditing in electronic environment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Courses in experts systems and decision support systems</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
15. Does the company have accounting information systems auditor (AIS)?
   □ Yes □ No

16. Does the company have security policy to protect its information system?
   □ Yes □ No

17. Does the company keep off site back up copies of data out side the company?
   □ Yes □ No

18. Which of the following the company uses to protect its accounting information system:
   □ Alarms □ Biometric Identification □ Cameras □ Encryption
   □ Define of the authorities and responsibilities □ Passwords

19. What are the accounting standards applied in the company?
   □ International accounting standards □ General accepted accounting principles □ Accounting standards according to the company’s country

20. Please give your opinion about reports produced by accounting information systems (AIS) by using the sign (√) in the table below:

<table>
<thead>
<tr>
<th>Details</th>
<th>Excellent</th>
<th>To some extent</th>
<th>Bad</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quality</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Timing</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accuracy</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

21. Do you think there is a gap between the accounting information systems (AIS) outputs and the user's needs?
   □ Yes □ No

22. Do the accounting information systems (AIS) in the company offer the reports in?
   □ English language □ Arabic language □ Both English & Arabic languages

23. Do the accounting information systems (AIS) produce the following reports?

<table>
<thead>
<tr>
<th>Statement</th>
<th>Yes</th>
<th>To some extent</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social accounting reports:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Students training programs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Employees training programs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Company policy to protect the</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>environment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Company donations</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
REPUBLIC OF YEMEN

Ministry of Oil and Minerals

Minister's Office

Date: 11/02/2006

Ref.: WNM-1-1-19

The General Manager of ………………. Company Esq.

Dear Sir,

Subject: Field research.

With reference to the above-mentioned subject, we would like to inform you that Mr. Abdulqawi Ahmed Hezabr has PhD thesis field research in Accounting Information Systems in petroleum companies in Yemen.

Kindly cooperate with him by filling the enclosed questionnaire.

Please accept our sincere regards.

Signed:

Aref Abduallah Moharram

General Manager of Public Relation Department

CC: with regards to:

H.E. The Minister of Oil and Minerals Esq.

The Deputy Minister of Oil and Minerals Esq.