Conclusion

1. Questionnaire form was prepared and analyzed by SPSS to identify the efficiency of the accounting information system in the oil companies in Iraq and India and verify whether using data mining technology and its impact.

2. WEKA program was used to analyze the collected data about the performance of Indian oil companies and the index of seventeen financial indicators for ten years was collected from annual report, for the purpose of financial forecasting Earning per share for each company, and compared with the traditional statistical analysis represented by the time series, whichever is more accurate statement by exploring the less possible error between the two method.

3. Shows that Indian companies used a data mining technology and use the SAP system where the associated accounting information systems with all the company's activities, either Iraqi companies did not use Data Mining and it depends on the manual system in the preparation of the final accounts, budgets and financial reports required, it is also used System Visual Basic to assemble data at the end of month after prepared manually and stored on the computer only.
4. All companies have readiness to the application of data mining and feature high awareness of this new technology.

5. The staff lacks knowledge of work in Data Mining in Iraqi oil company, but there are have highest qualification and more ten years work experience.

6. Data Mining applications have helped to raise the efficiency of Indian oil companies’ operations and development, through speed and accuracy in completing the accounting reports.

7. Data Mining contributes to reduce the degree of uncertainty associated with decision-making at the Indian companies.

8. Using management in Indian oil companies Output electronic accounting in the functions of planning and control for most company activities.

9. There is a positive impact for data mining applications in accounting information systems on the decision-making process in Indian companies only.

10. Represented the success factors data quality of accounting information systems integration, accuracy, timeliness, consistency and reliability in all companies.

11. Has been evaluating the performance of accounting information systems in the oil companies in India found the system easy to use
and has the ability to verify data and easy to modify and upgrade, modernization and uses modern analysis tools such as data mining. While these features are not available in the accounting systems of Iraqi companies.

12. The most important factors influencing the decision to employ data mining technology is the availability of the full support of top management and effective and adequate training for employees.

13. Use the outputs of accounting information systems in all the company's activities in decision-making, performance measurement, cost control, planning and budgeting.

14. There are several factors that affect the variation of data mining technology in accounting information systems represented by human factors, external, organizational and technological development.

15. There is a significant positive relationship between the use of Data Mining in accounting information systems and strategic decision-making.

16. Shows there are several factors that affect the non-use of data mining technology in the Iraqi oil companies represented by technological, human and organizational factors.

17. Statistical analyzes proved that the technical data and exploration of neural networks more accurate in predicting the future from the traditional statistic SPSS represented in the time series.
18. The lack of sustained management support / contribution and user involvement / training and testing seems to be the most important factors contributing to the failure of SAP implementations in most Iraqi oil companies.

19. Critical success factors have been identified for successful SAP ERP implementations based on the content analysis. Indian oil companies have successfully integrated Information Technology in its activities at different levels. The Enterprise Resource Planning (ERP) system is now operational on J.D.Edwards, an Oracle product, across the Corporation.

20. The study provides the best application of forecasting technique which is Neural Network-Multilayer Perceptron technique for predicting financial ratios which is (earning per share) at oil companies.