Dear Sir

My name is Abdulkarim Abdulghani and I am currently enrolled in a Doctoral degree in Accounting at DR.BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY /Aurangabad-Maharashtra/ Faculty of Commerce under the supervision of DR.SYED AZHARUDDIN. I am conducting research into the “Success Factors of Accounting Information Systems with Data Mining Technology” (With special reference to Comparative Study of Oil Companies in India & Iraq).

Basically, the study aims to investigate and explore current status of utilization of this technology and examine the potential development of an effective model of data mining within the accounting information systems. This study is important in view of gaps in the literature and the lack of knowledge about data mining technology within accounting information system. It is important to discover such knowledge as it could give an indication whether or not this technology can assist the companies in enhancing the integrity of its management.

Notes:

To assist you in responding to this questionnaire a number of terms used are defined to ensure you understand how I am using these terms in this study.

**Accounting Information System (AIS)** is a term which describes the financial recording system implemented by your organization and consists of subsystems such as transaction processing system, general ledger/financial reporting system, fixed asset systems and management reporting system.

**Data mining (DM)** is the processes of analyzing the data in a value adding process to generate information and knowledge (pattern and relationships) to enhance the decision-making processes within the organization. It uses an updated data analysis via a variety of techniques and tools to explore (summaries, comparison, analysis, forecast, estimate) the data.
Data Mining tools: Software, which used to find patterns and regularities in sets of data (for example, Clementine, Enterprise Miner, IBM DB2, SAP, Weka, Intelligent Miner, Oracle, Scenario, Knowledge SEEKER, Data Mind Data Cruncher).

Thank you very much for your precious time and your valuable help.

FIRST: Demographic Details
Direction: Please tick (√) your answer in the respective boxes.

1- What is primary job function?
Accounting
Finance
Information Management/ Information systems
Auditing
Other:________

2- What is the level of job responsibility?
Non-management employee
Middle Management
Top Management

3- Please rank your knowledge about data mining
No knowledge
Little knowledge
Average knowledge
Good knowledge
Rich knowledge

4- Highest qualification
Doctoral
Master’s degree
First degree/equivalent
Diploma
Secondary
Others:________

5- How many years experience do you have in department?
Less than 5 years
6-10 years
6. How many years have you had experience with Accounting Information System?

- Less than 1 year
- 1-3 years
- 4-6 years
- 7-9 years
- More than 10 years

**SECOND: The questionnaire**

Please select the appropriate answer by placing signal (√) in the box adjacent to the scale:

<table>
<thead>
<tr>
<th>Question</th>
<th>Very agree</th>
<th>agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>very Disagree</th>
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<tbody>
<tr>
<td>1. Company’s staff have specialty, knowledge and experience of the work of Data Mining and software in the preparation of data and accounting information?</td>
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<td>2. Output electronic accounting prepared by the accounting system is it completes information on all activities of the company?</td>
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<td>3. Is characterized Data Mining Accounting applied in the company reliable?</td>
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<td>4. Is characterized Data Mining Accounting in clear and easy?</td>
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<td>5. Is Data Mining used in the company according to accounting standards and policies especially in the extraction of the accounting statements?</td>
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6. The data mining in accounting systems used as a planning tool for all activities of oil company?

7. Company using data mining accounting reports when making investment decisions?

8. Are you satisfied with your current accounting information system?

9. Data Mining contributes to reduce the degree of uncertainty associated with decision-making.

10. Do you receive quality data from your Accounting Information System?
    A. **Accuracy**: the recorded value conforms with the actual value:
    B. **Timeliness**: the recorded value is not out of Date.
    C. **Completeness**: all values for a certain Variable are recorded.
    D. **Consistency**: the representation of the data value is the same in all cases.
    E. **Reliability**: is the ability to provide information a true and secure an event / object.

11. Please indicate how frequently you use the accounting data from AIS in each of the following areas:
    A. Planning and budget
    B. Decision making
    C. Performance measurement
    D. Cost control
    E. Other (please specify)

12. If you are going to evaluate the performance of your Accounting Information System, are the following factors important?
    A. The systems are easy to use.
    B. The systems are able to automatically Validate the data.
    C. The systems have an adequate and
sufficient documentation for employees to Follow.

**D.** The systems are easy to modify and Upgrade.

**E.** The systems implement new data analysis tools (such as data mining).

**F.** The system have an effective data management approach such as, centralized Database and data warehouse.

**G.** Other (please specify)

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<td><strong>13. Readiness toward technology</strong></td>
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<tr>
<td><strong>A.</strong> Technology gives me greater control over my daily work activities.</td>
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<td><strong>B.</strong> Products and services that use the newest technologies are much more convenient to use.</td>
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<td><strong>C.</strong> I prefer to use the most advanced technology Available.</td>
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<td><strong>D.</strong> Technology makes me more efficient in my Occupation.</td>
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<td><strong>E.</strong> I keep up with the latest technological Developments in my areas of interest.</td>
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<td><strong>F.</strong> I find myself having fewer problems than other people in making technology work for me.</td>
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<td><strong>G.</strong> I am always open to learn about new and different Technologies.</td>
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<td><strong>H.</strong> It is easy to learn how to use technology.</td>
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<td><strong>I.</strong> Overall, I find the technology useful for any task I need to accomplish.</td>
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<td><strong>K.</strong> I think it would be very good to use data mining technology for analyzing accounting data in addition to current methods.</td>
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14. How important are the following factors in influencing your organization’s decision to employ data mining.  
A. Compatibility of software with existing operating systems.  
B. Full support from top management.  
C. Effective and adequate training for staff.  
D. An attempt to ensure public accountability.  
E. A sufficient financial resources. 

15. If your organization is not implementing any data mining tools, please answer the following questions: 
A. Satisfied with current analysis method.  
B. Lack of expertise to implement data mining.  
C. Lack of awareness about data mining.  
D. Costly to implement new technology.  
E. Lack of top management support.  
F. Difficult to select appropriate software.  
G. Too complex and time-consuming.  
H. Lack of management policies.  
I. Having more pressing problems. 

16. Please indicate the degree to which you agree with the following statements about impacts you expect data mining bring to your organization? 
A. Lower down transaction cost.  
B. Increase the quality of information derived from AIS.  
C. Increase overall AIS performance.  
D. Improve the quality of transaction.  
E. Reduce cycle time of my organization.  
F. Fulfill information needs for the Decision Making.  
G. Provides decision support in supporting My decision making process.  
H. Contributes to the speed of my decision making. 

17. What kind of systems are you using for AIS? 

Please name.----------
18. Does your department use any software packages to assist in analyzing an accounting data?  

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<th>Don’t Know</th>
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If yes please specify---------

19. Is the term data mining used in your organization?  

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20. Is there any other term used that means data mining?  

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If yes please specify---------

If there is anything else that you would like to tell us about data mining in accounting information systems, please use the space provided below.  

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Thank you very much your contribution to this research project is very greatly appreciated.

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