1.1 Introduction

Facing the accounting profession at the present time is many challenges, such as information technology, privatization, global trade, ethics profession and knowledge management. The emergence of globalization and significant changes in the business environment to reconsider the accounting treatments, as a result of the presence of computers are included on the Internet and computing large proliferation, and through e-commerce, which made financial information more complex, Thereby requiring the accountants need to adaptation and cope with new issues. To increase their knowledge in the field of computer and the Internet, to cope with the changing business environment continuously, and taking into account the impact of information technology environment to the accounting profession.

With the development in the use of accounting information systems and the expansion in the application of quantitative analysis methods in addressing the problem companies, Decision-makers has become more dependent on the accounting and as a result of appropriate information generated by them for the purposes of decision-making and planning long-term activities that are related to the future.

The consensus of the companies that relate to accounting operations on the importance of accounting systems keep pace with technological developments as a specialized information system to generate the information of an economic nature, And became responsible for designing accounting information systems is the responsibility of accountants and observers as systems analysts specialize by providing the needs of users of the information in the context of economics information. And to provide these needs, Specialists tended towards the
application of appropriate methods and concepts in all branches of knowledge in the treatment of the data entered. Not only that, but that more accounting regulations are based on the use of computers in data processing.

It also was characterized in the last decades of the twentieth century the emergence of significant developments in the world of information and communication led to the expansion in the use of computer and information technology applications in the completion of various business in the company in order to control the large amount of information necessary for management especially in circumstances intense competition.

The importance of information technology companies need to adopt them in order to ensure the continued survival and the face of competition, since information is an essential resource and whatever just like any other tangible assets. The information system is defined as a set of activities to collect, process and summarize the data and delivery information across the channels of communication to decision-makers (Romeny & et al; 2002:2) and information technology is an information system has great importance in light of the information age and has impact on the accounting information and performance companies.

The accounting as information system to collect and process data and produce outputs and delivery to the recipient groups of users internal and external, as the follow-up implementation through feedback (Glautier & underdown; 1978: 10).

The Accounting Information Systems A sub-systems for management information systems that is very important in all companies, that the processing of information to decision makers, Modern technology
available today has changed the methods used for accounting information systems (AIS), as was the adoption of modern technology in the operation of AIS much of today's enterprises (Hongjiang; 2001 : 188). AIS as a computer-based system designed to convert accounting data into information and includes sessions addressing business processes using the information technology (IT), (Hopwood; 1995: 6). The right choice for AIS can have a positive impact not only in data processing but also in the efficiency of corporate activities (Asta; 2003: 339).

Though an accounting information system can simply be prepared manually, today the term AIS is most commonly referred to as a complex computer-based system combining the resources and capability of information technology with traditional accounting methods and controls (Romney et al.; 1997). Accounting information systems of the past focused on the recording, summarizing and validating of data about business financial transactions. These functions were performed for the various groups within the organization that were concerned about the respective decisions associated with financial accounting, managerial accounting, and tax compliance issues (Hollander, Denna, & Cherrington, 1996). The need to integrate these often diverse systems led to the accountant’s appreciation of shared databases that provide a cohesive picture of the organization’s data, eliminating duplications and reducing data conflicts (Moscove & etal; 1999:21).

Therefore, the effectiveness of the AIS play an important role in the effectiveness of management activities of the company and several studies have shown that the effectiveness of AIS depends on the different considerations. According to (Flynn; 1992:37) can be by providing management information to assist them in making decisions in question. The (Corner; 1989:11) assume the effectiveness of AIS can be evaluated
through the value-added benefits. While (Gelinas et al; 1990:45) considered the effectiveness of the AIS is a measure success against objectives set. The successful use of the AIS depends not only on the amount of investment, but on the correct choice of the components of the system from the physical entity and software, database and personal qualifications, all of these components associated with each other directly useful results reflect a common (Asta; 2003:340). There are several types of information can be provided by the AIS depends on the company in many areas of work and it must be that information of high quality. And the information quality has defined by (Ballou et al; 1993: 102) as the information that is characterized by accurate and timely, integration and stability. Asta also supported so as to cover the most important dimensions that are reasonable and acceptable in the literature of accounting information systems based on information technology (Asta; 2003: 341).

Accounting information system could be divided into three layers, layer of accounting, layer of financial management and layer of financial decision support. They separately belong to post-accounting, control in the matter and prior forecasting and decision-making process. Financial decision support system is the highest layer in accounting information system, and is also the ultimate goal in the development of accounting information systems. Financial decision support system is established and developed based on the layer of accounting and financial management in accounting information system. Corporate financial data and non-financial data which are outputted by layer of accounting and financial management in accounting information system are excess, and information is deficiency. They would seriously affect the effective role in the financial decision
support system. Faced with these massive structured or semi-structured data, financial decision support systems which apply to data mining techniques can effectively forecast the future trend of corporate development, help to create decision-making information which is made use of the top manager, and raise the competitiveness of enterprises (Ma Xiao Hu Xiaoli, & Li Gaojin. 2010;381).

Thus, AIS of firm is designed to be successful in various perspectives, such as producing information quality, system quality, and creating information satisfaction (Nicolaou, 2000). Technology, innovation, and customer behavior are changing rapidly that the firms have been pressed by these situations to find out new strategies to sustain competitive advantage. Thus, quality of accounting information is a critical factor to be used in improving managerial quality, particularly to promote strategic decision making and strategic cost management to improve firm performance. In decision making processes, decision makers have to employ accounting information. Firstly, analysis must clearly identify the problem for decision comprehensiveness. Secondly, decision alternatives are defined and evaluated to be multi-way, strategic choices. Finally, best optimizing alternative is selected and decided rapidly (Talaulicar et al.,2005;539). This process will be made to have efficiency and effectiveness that it should be provided with accounting information quality. Strategic decision making is elicited dealing with operation control, management control, and strategic planning of organization to achieve goals (Romney et al.;1997). Moreover, strategic cost management describes involving the relation of value chain analysis, cost driver analysis, competitive advantage, and value creation to customers (Riccardo&Suresh;2006:309). A manufacturing firm links to customers to know their needs in goods and services. Then there is information sharing with suppliers to support raw materials for production planning.
Moreover, cost driver analysis is elicited to obtain information about cost components and activities that affect cost occurring and leading to be able to separate value added activities and non-value added activities. Products are designed and produced to ensure quality, quantity, feature, and price to satisfy customer needs leading to competitive advantage. Indeed, non-value added activities are eliminated to reduce costs and increase value creation to customers (Archie;2003:591). Thus, two strategies argued should be critical strategic management to improve firm performance. For this reason, accounting information is an essential to implement the strategies to effectiveness.

As a high competitive business environment and development of information technology (IT), the firms blend accounting processes and computer systems to generate the information for planning, controlling, evaluating, and decision making (Dillard; 2008:23). Activity-based costing (ABC) is adopted in production process to calculate product costs accuracy (Kaplan& Norton;1996). This accounting information is elicited to bring about pricing strategies, budgeted preparations, cost controls, performance measures, and decisions. It, then, influences on managerial quality. This is a technological power which promotes AIS capability to provide information as accuracy, timeliness, and relevance. Also, motivating system is included for information users to improve their job performance (Sutton, 2000). Indeed, it affects user information satisfaction (Ang&Soh;1997:260).

AIS should be developed to meet high information quality (accuracy, relevance, and speed) to enhance reassessment the objectives, strategies, and organization design (Ittner & Larcker; 2001:407). AIS is constructed expanding as a tool for organization control and information processing, but traditional accounting system is only emphasized to collecting data.
That is, the firms have to design AIS to be simultaneously optimizing task/technology fit and decreasing mental workload (Benford & Hunton; 2000:59). Accordingly (Goodhue and Thompson; 1995:114) indicate that technology is positively related to human performance. Likewise, (Davis and Olson; 1985) argue that computer-based system is more important in organization as it is automation and a tool of decision making. Indeed, it is used to integrate information to enhance operations, management and decision function of the organization (O'Donnell and David, 2000:201). Thus, information technology capability eliminates the traditional constraints of using accounting information, which uses more times and people to make it, to support complexity practices of activity-based costing (ABC), and more number of performance measures in balanced scorecard (BSC) technique. Usually, AIS is a manual system which provides information too sophisticated to high complexity accounting practices.

1.2 Overview of Data Mining

Data mining is a new technique in the development of Information Technology environment, and is also convergence and integration of the ideas of different disciplines and different areas with statistics, artificial intelligence, computer technology, modeling technology, electronics technology and information technology. It is the procedure that finds the relationship between models with data in the massive data through a variety of analysis tools, and makes use of these models and relationship to predict, in order to help decision-maker search the potential correlation between the data. In general, data mining techniques are divided into two main categories exploratory data mining and predictive data mining (Ma Xiao Hu Xiaoli, & Li Gaojin. 2010;382).
Data mining the extraction of hidden predictive information from large amount of data using a variety of statistical algorithms and methods. The goal of data mining is two-fold, First find useful (possibly unexpected) results, Second Create models that allow prediction of future trends (Kurt; 2004).

Businesses in today's environment increasingly focus on gaining competitive advantages. The technology for accessing, updating, organizing, and managing a large volume of data has matured over the past twenty years. However, many organizations have had difficulties processing these massive data into valuable information until the boom of data mining techniques, which are the next logical steps to the discovery of usable intelligence. There is an increasing awareness of data mining technology within many organizations and an attendant increase in capturing, warehousing, and utilizing historical data to support evidence-based decision making (Mitchell, 1999:30).

Hence, the researcher believes that accounting information systems need new technique to produce the important information with high quality to support decision maker.

With the advent of Data Mining (DM) as a well as development of Computer Science, It emerged in late 80's by using concepts and methods from the fields of Artificial Intelligence, Pattern Recognition, Database Systems and Statistics, DM aims to discover valid, complex and not obvious hidden information from large amounts of data.

The application of DM techniques on financial data can contribute to the solution of classification and prediction problems and facilitate the decision making process.

The importance of DM in finance and accounting has been recognized by many organizations. The American Institute of Chartered Public Accountants has identified data mining as one of the top ten technologies
for tomorrow and the Institute of Internal Auditors has listed DM as one of the four research priorities (Hc. Koh.; 2004: 462). The concept of data mining is gaining acceptance in business as a means of seeking higher profits and lower costs. Then we need to use DM in AIS to extract data and determine the success factors to implementation AIS successfully. This system provides financial information that can be used to plan, evaluate and diagnose the impact of operating activities and identify the financial position of the organization. Given that these systems today collect vast amounts of data, this data can be intelligently analyzed by data mining technologies, sophisticated and powerful cutting-edge technology that enables the extraction of hidden predictive information from a large database (Kurt, 2004).

Indeed, success factors are critical to an organization's current operating activities and to its future success (Guynes & Vanecek, 1996: 201). Extending success factors under operating activities, we can state that there are certain critical factors in information systems development projects (including data mining projects) that if not met will lead to the failure of those information systems development projects (Zahedi, 1987: 187).

There are many parties interested in the financial performance of a company; Investors want to find promising investments among the thousands of stocks available on the market today, Managers want to be able to compare the performance of their own company to that of others, in order to isolate areas in which the company could improve, Creditors want to analyze the company’s long-term payment ability, and auditors want to assess the accuracy of a company’s financial statements, Financial analysts want to compare the performance of a company to that of others, in order to find financial trends on the markets (Bendell et al., 1998).
Using ordinary spreadsheet programs, one can easily compare two to six companies at a time according to one ratio at a time. However, if one wants to obtain an overview of the competitors on the market, or want to take into account several ratios at the same time, spreadsheet programs are no longer of any use. For this kind of analysis, Analyzing financial performance in today’s information-rich society can be a daunting task. With the evolution of the Internet, access to massive amounts of financial data, typically in the form of financial statements, is widespread. Managers and stakeholders are in need of a data-mining tool allowing them to quickly and accurately analyze this data.

Hence in light of foregoing above researcher believe the prediction of the future profitability of the company is very important to assist them in putting their strategies and future decision making, with the help of data mining technology especially artificial neural networks which the researcher adopted to indicate the importance of data mining technology comparison with the traditional statistical analysis.

1.3 Key Factors of Accounting Information

Computerized databases continue to proliferate, and organizations become increasingly dependent upon their databases to support business process and decision making, the number of errors in stored information and the organizational impact of these errors are likely to increase (Klein; 1998). Inaccurate and incomplete information may adversely affect the competitive success of an organization (Redman; 1992). Indeed, poor quality information can have significant social and business impacts. In particular, there are consequences of poor information quality in accounting information systems. For example, errors in an inventory database may cause managers to make decisions that generate over-stock or under-stock conditions (Bowen; 1993). One minor information entry error, such as the unit of product/ service price, could go through an
organizations’ AIS without appropriate information quality checks, and cause losses to an organization and / or harm its reputation. Therefore, there is a need of understanding, what are the key issues that impact on the accounting information quality.

Traditionally, information quality has often been described from the perspective of accuracy, nowadays, research and practice indicates that information quality should be defined beyond accuracy and is identified as encompassing multiple dimensions (Huang et al; 1999). However, there is no single standard information quality definition has been accepted in the field (Klein;1998).

The characteristic quality of accounting information is very important in the success of the AIS, so the high quality of the information are desirable in high-quality decision-making for both internal and external users who rely on the information for financial decision-making and non-financial (Hongjiang; 2001: 188).

It is worth mentioning that the quality of information that has many concepts as dimension or domain that provides the information, for example In accounting and auditing, where internal control systems require maximum reliability with minimum cost, the key information quality dimension used is accuracy-defined in terms of the frequency, size, and distribution of errors in information (Wang, Storey & Firth 1995:637).

While (Nicolaou; 2000:98) and others have identified that the relevance and timeliness properties are more desirable. This is determined by the degree of the quality of the information on principle or domain and in terms of the degree of importance of the resolution function or organizational level or type of user to that information.
The researcher agrees with the view of (Ballou ;2003) in that the quality of accounting information in light of (IT) should be as accurate, timely, integration and characterized by stability, in addition of acceptable degree of reliability the fifth characteristic which the researcher added.

In particular, Accounting Information Systems (AIS) maintain and produce the data used by organizations to plan, evaluate, and diagnose the dynamics of operations and financial circumstances (Anthony&etal; 1994). Providing and assuring quality data is an objective of accounting. With the advent of AIS, the traditional focus on the input and recording of data needs to be offset with recognition that the systems themselves may affect the quality of data (Fedorowicz & Lee; 1998). Indeed, empirical evidence suggests that data quality is problematic in AIS, Which is leading many organizations to recognize that the effective use of data is the key element in the next generation of client-server enterprise information technology.

To deploy data mining projects successfully, organizations need to know the key factors for successful, Implementing emerging accounting information systems (AIS) can be risky if the success factors have been researched insufficiently or documented inadequately. The field of AIS with data mining addresses the question of how best to use this vast amount of historical data to discover general regularities and improve the process of making decisions.

This technology is relatively new and requires that awareness of the technology, readiness to implement and skills for its effective usage be developed. Awareness and readiness in accepting this new technology is an important issue. The Accounting Information System which provides input for the decision making process would benefit from the features offered by data mining technology. The role of the Accounting
Information System has become increasingly important with rapid change in technology which has created new information alternatives that may assist and change the way decisions are made. The Accounting Information System benefits from the use of information technology, therefore, accountants and other stakeholders who relate to the AIS need to be aware of the opportunities arising with technological advances and acknowledge that the technologies will influence their decisions. Such as, data mining can play an important role in a decision-making system. It provides a methodology for problem solving, analysis, planning, diagnosis, detection, integration, prevention, learning and innovations (Hedelin & Allwood, 2002:125).

1.4 Data Mining and Decision Making Process

Thus, knowledge of the critical factors that influence data mining in AIS will assist organizations to improve their accounting information systems’ data mining. While many AIS studies have looked at internal control and audit, Data Quality studies have focused on the measurement of Data Quality outcomes. It appears that there have been very few attempts to identify the data mining in AIS. Thus, there is a need for research to identify that affect organizations’ AIS. While numerous studies have listed the advantages and described the data mining process, there is little research on the success factors of AIS with data mining. Information technology has changed the way in which traditional accounting systems work. There is more electronically captured information that needs to be processed, stored, and distributed through IT-based accounting systems. Advanced IT has dramatically increased the ability and capability of processing accounting information. At the same time, however, it has also introduced some issues that traditional accounting systems have not experienced, One critical issue is the data
mining in AIS. IT advantages can sometimes create problems rather than benefiting an organization, if data quality issues have not been properly addressed. Information overload is a good example. Do we really need the quantity of information generated by the systems to make the right decision? Another example is e-commerce. Should the quality of data captured online always be trusted?

Data mining has become crucial for the success of AIS in today’s IT age. The need arises for quality management of data, as data processing has shifted from the role of operations support to a major operation in itself. Therefore, knowledge of those factors impact on data mining in accounting information systems is desirable, because those factors can increase the operating efficiency of AIS and contribute to the effectiveness of management decision making.

1-5 Types of Information Systems Technology

It is well known that information systems technology in the era of fifties and sixties of the second millennium was limited to the treatment and operation of data numbers and use speed to achieve the advantages of private work, as were not operational departments pay much attention to the applications of information technology for several reasons, including the limited computer applications, and high costs as well as the lack of experts and specialists in the field of computer and its programs (Mark & David; 1998:35).

After the qualitative transformation that has occurred on computerized systems and the continued evolution with the advent of operating systems data to the emergence of information processing systems, which flourished in the seventies, and the concentration of management’s attention turned to technology with greatest effect not only on the
business, but on life and the continuing the organizations. The role of information technology for the significant impact the administrative process of planning, organizing, control and make a decision, No longer merely addressing is Did not stay information systems, only processes the data, but exceeded to produce information high quality and reliability in a timely and appropriate way to support the operations and management activities at all levels (Laudon & Laudon; 2000: 204). And become Information is produced by the systems-based databases are considered the most important resources available to the company is more vital elements in achieving Competitive advantage strategy.

After success in computerized systems companies sought to build information systems contribute directly and influential in the decision-making process such as decision support systems. This development and the transition to focus on qualitative data and information, and decisions in the eighties moved to focus on intelligence and knowledge -base systems and the emergence of the knowledge pertaining to the field of artificial intelligence, particularly expert systems and neural networks smart. The nineties also saw the end of the second millennium and the emergence of structural integration between information systems in the finest rings and their applications and structures of departments and companies to its strategy and competitive environments changing and complex. The qualitative evolution in the field of computers, software and telecommunications significant impact to achieve integration between systems supporting the administration, such as MIS, DSS, GDSS and between systems emanating from a family of artificial intelligence.

Information Technology sought further miniaturization in size and to maximize the continuous and escalating in memory capacity and
processing speed and accuracy of information that accompanied the emergence of the micro computer revolution, which is today the most important element in the construction of any system of information regardless of form, size and degree of complexity.

Since the age in which we live today is the era of globalization, we believe that the information systems tend to adapt to globalization as its age requirements orientations toward the economy, flexibility and lack of central and regular structures and regulatory barriers break. Has been identified by many researchers for many types of information systems

The researcher believes that the divisions and varieties of systems, some overlapping with some so we will clarify the most commonly used systems in the administrative area and in line with the requirements of the research are as follows:

1- Operating Systems

Operating systems operational restructuring work performance, and the ability to change all the routine jobs at the lower levels of the organization, and the primary objective of its is to increase the effectiveness and the amount and accuracy of the performance of such routine functions, such as the task of preparing and preparation of standard documents and legal reports, as it can be made automated. It is well-known models of these systems is the electronic data processing (EDP) system, as it processes data on business in the organization. It is also EDP as a model or accounting information system applied in the company (Hopwood & Bodnar; 1995: 4).
2- **Communication systems**

One of the advantages of information technology it made possible the formulation of modern forms of communication (Yates & Wanda; 1992: 323) and that the task of these systems is to increase the contact (human and physical) and reduce the restrictions imposed by direct contact (face to face) and reduce or eliminate the difficulties geographical and linguistic by changing the shape and speed of the face and the message. And that the goals of these systems increase the speed and accuracy of communication and transfer of information from one language to another and from one place to another. Examples include mobile phones, faxes, e-mails and interviews (deliberation) computerized (Dan O'hair, et al, 1995: 29).

3- **Control Systems**

IT systems support control by documenting the methods of data collection and the recent work on the review and evaluate the company's performance through data collection and registration restrictions and expense of distractions and analyzed as operating systems control the note several aspects of performance such as output, input, expenses, budgets and other analysis reports so special management in order to help improve future performance (Simons; 1990:136).

4- **Management Information systems**

They are linked to the system of data processing (EDP). They are using computer systems to provide managers with information to assist in decision-making. Examples of computerized management information systems namely:

**A - Marketing information systems:**

It is a management information system that provides information about the function of marketing, and that most of the information supplied by
the information system of accounting in the company such as: total sales, cost information, and other information are collected from the company’s environment, such as customer data and competitors’ products.

B - Manufacturing information system: a management information system used by the manufacturing function and that most of the information supplied by the (AIS) such as: inventory and production costs.

C - Human Resources Information System: a system of specialized human element which is most of the other information is supplied by the accounting system such as wages, benefits, and tax.

D - Financial information system: a specialized function as financial information is supplied to most of the accounting system, such as cash flow and payment information, and takes the rest of the information from the environment, such as lenders and the interest rate and credit market information. There are other sub-systems as a system audit and other and that all of these sub-systems for management information systems rely on accounting information system.

5- **Accounting Information Systems (AIS)**

It can be defined as a system designed to collect data stored and processed into useful information to assist management in making decisions and that it provides strict control to protect the company’s assets, including data, and includes sub-systems are cycles of processing transactions (Expenses, production, human resources, revenue, and financing) and its components are people, procedures, and information technology as well as data and software (Romney et al; 2002:3). As seen (Moscove) that AIS is a collection of five components interacting with each other, namely, (physical entity, software, data, people and procedures) and that all of these components work together, and that the
accounting information systems involved in all management information systems (Moscove et al; 1999:29), The importance of AIS in this thesis will be study separately in Chapter three.

6- **Decision support systems (DSS)**

These systems are geared to serve the requirements of private information, specific and non-routine by management (Sauter; 1997: 15), and in fact, these systems of computerized information systems that support the operations and support of the intellectual planning and issuing the decision. In spite of that the DSS decision models used and the database, but it is significantly different from the data processing system (EDP). Although a draw (DSS) like operating system because they make parts of the central scientific but the (DSS) left the largest part of the process for the user (the decision maker). For example, when preparing a financial model can help planners decide how will allocate capital to facing the alternatives proposed in the organization, the system can estimate the rates of return can also set up accounts relating to each alternative and leaves the choice to the decision-maker to take responsibility for the exercise of judgment in the issuance of the final decision (Willcocks; 1997:110).

7- **Executive Information Systems (EIS)**

These systems work to create strategic information to senior management. It enables the recent use of rapid information selectivity that you need when formulating or evaluating business strategy overall, as well as for the purposes of strategic analysis, as it is these systems (EIS) work focused reports and comprehensive across the internal activities of the company and when the opportunities and threats and the status of foreign competition (Laudon & laudon; 2000: 206).
8- **Expert Systems**

Computerized programs are based on knowledge are important for modeling the human experience. The program serves as a consultant for end-users and requires the system provides a knowledge base, a special knowledge possessed by an expert, the Inference Engine It serves as a processor of knowledge by the expert whereby decision-making.

The work is done according to expert systems by the facts, rules, concepts and relationships by matching the available information about the problem with the knowledge stored in the knowledge base and derive conclusions and recommendations to decision-making (Martin et al; 1991: 34). Examples of expert systems developed systems means technology, artificial intelligence, such as neural networks and fuzzy logic, as these systems use parallel processing Parallel at the hardware level to solve complex problems, after it is disassembled into small components being addressed each part or component in tandem and using a lot of devices parallel computer (Turban et al; 2002: 51).

So the researcher dedicated fourth Chapter to study the data mining and artificial neural networks. Based on the foregoing it is clear the role and importance of IT in companies that have evolved over time. Can be summarized as follows:

**First**: IT is increasingly an investment rather than cost. And to justify new IT not only is how to improve the speed of the processors administrative and record-keeping, but also on the basis of how to improve the overall competition (Christiansen & Mouritsen 1994: 221).

**Second**: the shifting role of IT from being a supportive way to being a critical factor for the survival of the company and to give them a competitive advantage in controlling the distribution of goods and information between manufacturers and customers using electronic data
interchange (EDI). As the electronic communications with customers and suppliers connects the company more closely with its environment, and in this way the expansion of effective border in the company and also make it possible to use the processors as a JIT manufacturing and reduce inventory holding costs and accelerate time to respond to market changes (Thomas & Mackey; 1994: 52).

**Third:** while the IT in the past, it has become operational at present and increasingly important strategy. Even this time, the IT planning of production and apply the activities of record keeping that is, they provide information to the executive management with executive information systems through which management is able to observe most of the activities in the company. Accordingly, the IT has become an integral part of strategic planning processes in the company. Most of the strategies in the company emphasizes the need for cooperation across space and time, one of the methods by which companies can compete globally (Bensaou & Eral; 1998: 124).

**Fourth:** IT has moved from being seen as useful in the computerization of administrative tasks current such as the computerization of large amounts of data in the maintenance of records to be of benefit in solving the tasks in new ways through re-engineering business processes, helping to restructure and rationalize business processes and corporate through the information system.

**Fifth:** increase the number of stakeholders in the IT as the number of those affected directly and indirectly through technology, the use of IT has helped in linking the business unit and headquarters of public, customers, suppliers and shows how easy access to the large database in the company and analyzed by different groups for different purposes.
As IT when used as a means for Business Process Reengineering (BPR) will become an important issue for several different groups of users (Ashton & et al; 1995: 220).

**Sixth:** Finally, the nature of the technology involved in IT have changed with confirmation of the shift from just focusing on the raw computing power to focus on the interaction with the user, this has led to prominently increase access and Utilization of IT within the company’s systems, including accounting information systems and deploy application of data analysis such as data mining technology.

Hence the study is presented in six chapters, they are as follows:-

Chapter one overview the Introduction of accounting and data mining as refer it firstly. While chapter two discusses Research Methodology and Review of literature, Chapter three describes Accounting information system in details. Hence chapter four highlight Data Mining concept, tasks, application and tools such as neural networks. While chapter five presents the practical study which measure the evidence for each research objective and test hypothesis of Comparative study of accounting information system with Data mining in Oil Companies in India and Iraq. Finally chapter six summarize Conclusion and main findings with Suggestions a suitable recommendations and further future studies.