8 –The accounting system is in constant and continuous movement to accomplish its tasks and achieve its goals eventually lead to fading

9 –The accounting system is designed to serve different administrative tasks and needs. Decisions , and coordination between units and departments and take this is in the functions of planning and control, organization in order to obtain a greater amount of knowledge .

10 –The limits of the accounting system, each of the systems has borders that separate it from other system, which helps in defining its components (components of each system ). For another, it is easy to determine in some system, but it is difficult to determine in a general way. Accurate in economic and administrative system, and use the term intermediate to express the filed . The default the exists between the boundaries of system and refers to the space or medium in which the transformation or transformation takes place . Trance the output of another system .

2-5 Concept of accounting information

Accounting data and information are essential components of accounting information systems. They are often used in practical life as synonymous terms with the intention of denoting one meanings . Despite the fundamental difference between them, it should be noted that a distinction must be made between the two concepts, as an introduction to the study of accounting information and its role in the administrative process.(Qasim, 1997, P.15) that the data are :

[ It is numbers, letters of the alphabet, and symbols that represent facts and concepts in an appropriate manner that enables communicated, translated and processed by humans turn into results ]

As for(Al-Dahrawi, 1987 AD,pg. 1), he believes that the data:

[ It is a set of values, symbols and words that are collected from within and outside the projects as a results of event and economic operations practiced by the accounting until and represent the raw materials (inputs) that it is operated and managed in the accounting system for the purpose of extracting information ]

The data expressers facts and primary signals that are unclassified and unstructured are significant . It is historical in a large degree and has no impact on decision-making and therefor it has a simple economic value . The data are in the form of values , facts and estimates that are independent of each other and are not prepared in many cases for direct use ( Abdul Razik, 1993, p.8) ( Juma and others , 2003 ,pg.7) that the information is useful in making decisions and represents and confirm Its role in reducing the number of alternatives, and reducing the amount of uncertainty contained in the alternatives . Accounting information consists of data that have been retrieved and processed for the purposes of showing opinion or as a basis for prediction or decision-making, and accounting information is numeric, such as financial statements statement of retained earnings, statement of funds flows. Ex: statement of financial position, income statement . changes in the financial position, and performance reports on the actual implementation of the estimated budgets, which provide Retrieved information about the actual performance of the business and activities in the facility . Thus, the accounting information is the data that has been processed to obtain relevant indicators . Meaning used as a basis in the process of making decisions and predicting the future . (Qasim, 1997, p. 13) defines information as: ץd represents and confirmonfirm l in making decisions and represents and confirmmany cases for direct use ( Abdul Razik, 1993, p

[It is the data that has been appropriately processed to give a full meaning that can be used in operations . current and future decisions]

Accounting information is also considered as a kind of appropriate knowledge resulting from operational operations to serve specific purposes represented in satisfactory final results or outputs that support decisions and activities used by those concerned .

Accounting information represents a set of values and final facts that are classified and organized in a quantitative and descriptive manner, which are linked to each other by reciprocal relationships, which have a direct impact on The behavior of individuals and various departments and their economic value increases according to the benefit they achieve for their users Hence, the function of accounting information is to increase the knowledge of decision makers To reduce the state of uncertainty they face in performing their various jobs (Qasim, 1997, p. 13) From the foregoing, it can be concluded that the accounting data are raw materials and represent Inputs in information systems are not suitable for making decisions and are characterized by being unorganized. As for information, it represents the final product of the accounting system, which goes to the surrounding environment in Data that has been processed and operated to reflect actual economic events and facts, which confirms that it helps in Increasing the ability of its users to make appropriate decisions. Difference between data and accounting information ( table 1)

|  |  |  |  |
| --- | --- | --- | --- |
| Information | Data | The differences | Number |
| Final values | Raw materials representing raw values and facts | Nature | 1 |
| represent outputs in the system | are entries in the system | Location in the accounting system | 2 |
| are obtained from higher levels within the system | It is obtained from the lower levels inside and outside the system. | The source | 3 |
| of global economic significance | of simple economic significance | Economic value | 4 |
| It has a direct impact on rationalizing and supporting administrative decisions | It has no direct influence on management decisions | Impact on decisions | 5 |
| highly predictive for the future | of great historical significance | The significance | 6 |
| interconnected by a mutually exclusive relationship | items that are independent of each other and there is no link between them | The relationship between its vocabulary | 7 |

Source: (Al-Qatanani, 1999 AD, p. 31)).

The researcher believes that the information is the final results of the data after it has been arranged, analyzed, processed and interpreted and is based on facts and theories, and there are fundamental differences between data and information. Data is the raw material that is processed in order to obtain information.

: The importance of accounting information and the need for it2-6

The use of information by man has been known since ancient times, but no age has witnessed such importance of information to the extent of the prevalence of some concepts and terminology that tend to characterize the current era in the nature of information. Such as: (the information age, information revolution, artificial intelligence), where artificial intelligence consists of Experience systems and network structures, and information has become one of the elements of the productive process that cannot be dispensed with in economic organizations. The best way to prepare and use them according to the principle of economic cost (benefit / cost) and the accounting system is considered one of the most important systems that produce useful information in making administrative and economic decisions .(p2. 1995)

Jumaa et al., 2003, pp. 10-9 (that the lack of sufficient and appropriate informationThe relevant and correct information on which it relies is one of the most important reasons for the failure of many administrative decisions, as the safety and effectiveness of the administrative decision depends to a large extent on the integrity and adequacy of the information that is provided. The decision is based on it, and management needs information in all aspects of its activity and in all its fields, as decision makers at their different organizational levels require correct information. and help them make decisions . Also, good decision-making depends on information that is appropriate to the nature of the decision in terms of quality, time and cost, and complete information helps in making a good decision. b It should be appropriate in terms of quality (accuracy - coverage - quantity), time and cost . Hence, the goal of the information system is simply to provide appropriate information for decision makers as long as the information is available and can be analyzed .

figure number (4)

Clarify the relationship between the amount of information and the time of decision making in the next page.

Zero

**amount of information**

Source: (Juma et al., 2003, p.10))

This figure means that there is a significant correlation between the amount of information and the time of decision-making. The more complete and available the information, the closer we are to the time of decision-making . The importance of accounting information lies in its being a basic means and an effective tool in the hands of management to accomplish its tasks and achieve its objectives. economic, social and behavioral, which can be described as follows (Maree, 1992, pg. 9-15): 1. Scientific and Technological Revolution: It is a revolution that is taking place in all corners of society and its applications are spreading in every direction at an accelerated rate. Its effects have been reflected on economic units and organizations. Access to information to raise its efficiency and activate its role in contributing to solving economic, social and administrative problems through the provision of appropriate information. Automated information systems play an active role in this field, as they have advanced characteristics in terms of efficiency, speed, and accuracy in completing tasks, and information banks have become an important pillar for all users. Accounting is a domain within the unit and an essential aspect of the scientific revolution, which is indispensable for accounting and outside it. Accounting information systems have been affected by technological developments As it accelerates its use in the various branches of accounting work (financial, costs, administrative, auditing...) in an effort to increase the effectiveness of the accounting systems used in the production of information and to save time, effort and cost. Fah… 2. Economic factors : The large size of the projects and the diversity of their objectives, the emergence of multinational companies, the spread of e-commerce, and in light of the global economic conditions that suffer from the persistence of the state of inflation and its high rates In addition to the economics of globalization and its risks to increase the need for decisions in order to ensure the survival and adoption of appropriate accounting information for the purposes of planning and control of these companies and their continuity. 3. Environmental and social factors: The expansion of the size of the companies and the diversification of their activities led to increased attention to the social responsibility of these companies and their role in protecting the environment and achieving the goals of society, which led to a growing need for information. appropriate to express this role and achieve the objectives 4 Legal and legislative factors: Where legal and tax precautions dictate the provision of sufficient and appropriate accounting and financial information to meet these requirements. 5 Geographical factors: where the presence of large commercial establishments with internal and external divisions and branches led to the need for accounting information to assist in the control and coordination processes between these frequent increases to divisions and divisions. and its principal management . 6 Cultural factors: Accounting information systems are considered one of the important sources upon which the administration relies in shaping its culture and formulating its thinking style, which is based on collective knowledge in decision-making Accounting information systems are also linked to the concepts of total quality, competitive advantage, product pricing, and administrative process planning (Hanan, 1998, p. 30). 7. Administrative factors: facilities management faces various types of administrative problems, and here the role of the importance of primary accounting information for planning purposes and feedback information for the purposes of control and performance evaluation emerges. health decisionsThese factors have led to the growing role and importance of accounting information and the growing need for it, based on its close connection to the administrative process and its multiple functions (Yassin, 2000, p. 92). Har, 2002 AD, p. 4 (that accounting is concerned with providing the necessary information and sees the various decisions in all establishments, whether purposeful For profit or non-profit, and there are many external and internal aspects of the entity that need accounting information to make its various decisions. The decisions of users of accounting information are as follows. (Apparently, you take examples from (4 p., 2002).: 1. Decisions related to investing money in a specific establishment. 2. Decisions related to the imposition of taxes and control on establishments and related to the exercise of the various administrative functions of the establishment. 3. Decisions taken by the Planning, Organizing, Directing, Supervision and Control Department. 4. Related to the facility's current and potential employees. 5. Decisions related to the facility's clients and suppliers . It appears from the foregoing that there is an urgent need to provide the necessary accounting information for many parties to take their various decisions .It should also be noted that the various decision-making bodies can be divided into external and internal bodies. Financial accounting provides all accounting information to external parties by publishing financial statements related to the enterprise, which contain accounting information necessary for decision-making(Al-Essa, 1991, p. 385) that the financial statements are among the most important sources that provide these entities with information that is used to achieve some or all of the following objectives:. 1. The management's ability to exploit the economic resources available to it. 2. Showing the business results and the financial positions of the economic units. 3. Statement of profitability, liquidity and future expectations In the year 1970 AD, the Council of Principles of Financial Accounting emanating from the American Association of Accountants (AICPA) stated in Bulletin No. (4) the following general objectives for the financial statements: 1. Providing reliable information on the economic resources owned by the project and the project's obligations towards others. 2. Provide information on the results of the project's work and any change in its resource 3. Providing information that helps indicate the project's ability to achieve profits 4. Providing any information needed by the different parties about the change in the project's resources and obligations. 5. Disclosure of any information related to the financial statements and their relevance to the needs of the different parties. \* And in November 1978, his effort to formulate a theoretical framework for financial accounting in the United States, by issuing Bulletin No. (1) on The objectives of the financial statements, and the most important findings were: 1. The financial statements should provide appropriate information for current and potential investors and other users to use in rationalizing their decisions. 2. The financial statements must provide information about the economic resources of the project and its obligations. and the impact of processes and conditions on project resources and commitments. In the year 1980 AD, the Society of Certified Public Accountants in Canada commissioned Prof (Edward) to carry out a study to determine the objectives of the financial statements. The study concluded that the central objective of these statements is to provide sufficient information about the real economic situation about the project for the current and future parties. potential that needs such information to make decisions. While the internal entities in the establishment that use accounting information to make their various decisions, they include management at all its lower, middle and higher levels . 2-7 Classification of accounting information: The classification and classification of accounting information varies according to many considerations, and the information can be classified as follows (Hasnain, 1999, p. 25) : 1. In terms of their significance: A- Historical information: This is information related to measuring the events and operations that took place in the past, such as financial statements (balance sheet, income statement, etc.). These reports are used in Evaluating the efficiency of the establishment in achieving its objectives and stating the true financial position of the establishment Likewise, it is not suitable for tax purposes, and despite its importance in the performance technique, it is a tool for monitoring current performance and making future decisions. B- Current information: It is information that is prepared for internal control purposes and is related to the operating systems of the facility and has the following characteristics: • It is related to the current activity only. • It is provided periodically. • They are presented promptly and in a timely manner. • They are of an analytical nature so that performance is compared actual with the drawn plans. C- Future information: It is estimated information that is prepared for the purposes of planning and predicting the future and assisting management in making sound decisions, and choosing the best available alternatives. Standard information and a basis for judging performance in the future. This information is represented in planning budgets, standard costs, and others. 2 -In terms of its source (Al-Sabban, Juma, 1997, pg. 7 - 8a): A- Internal information: It is information that expresses events and incidents that took place inside the facility and is obtained from individuals and internal departments. This information is included in the reports, daily statements, planning budgets, performance reports, and everything related to the normal operations of the facility. B- External information: It is information obtained from external sources such as customers, financiers, government agencies, professional organizations, etc., and it includes information about the surrounding environment, market conditions, and They contain predictive indicators that enable their users to take the necessary precautions and plan to deal with events before they occur. This information is often in the form of statistical bulletins that explain the social and economic aspects of the surrounding environment 3. In terms of frequency: A- Periodic information: This is information that is prepared and provided to those who need it at regular intervals (annually, monthly, weekly). B- Non-periodic information: It is the information that is used for special purposes and the need for it is specific, such as economic feasibility studies . 4.In terms of the timing of obtaining it: A- Immediate information: This is information that is obtained quickly and directly when it is needed, and it is prepared and equipped in advance and is therefore useful. Significant influence in making operational decisions. B- Non-immediate information: information that is not available when it is needed Which requires a long time in its preparation and processing, and it is usually linked to the established strategic decisions. 5. In terms of its practical requirements: A- Procedural information: This is information that requires its recipient to take actions Sample immediately or at a later time. B- Non-procedural information: It is news information that shows events and operations that took place (Matar et al., 1996, p. 127a) 6. Static information: if it expresses the value of a specific event at a specific moment in time. d.b- dynamic information: if it expresses the state of change Which occurred in the value of the event during a period of time.. 7. in terms of its connection to the administrative process: A- Planning information: It is the financial and accounting information that contributes to the study Analyzing the various alternatives for the total objectives to be achieved and comparing them in a quantitative and descriptive financial form . B- Control information: This is information related to the follow-up of the actual implementation and its comparison with the planned performance to ensure that the actual performance is carried out in accordance with the drawn plans, policies and standards set. Examine deviations and analyze them to identify the reasons that led to their occurrence and send reports about them to the concerned administrative levels to take corrective decisions in their regard. C- Decision-making information: This is the accounting information related to the rationalization and support of administrative decisions in terms of identifying and evaluating the proposed alternatives to the decision 2-8 Characteristics of accounting information: There is no doubt that accounting information would increase the knowledge of the decision-maker and enlighten and rationalize him when making a decision, in addition to reducing the degree of uncertainty and the risks involved. Therefore, it is necessary to define the characteristics of accounting information, and defining these characteristics helps officials when setting accounting standards as well as when preparing financial statements. p. ([www.socpa.org](http://www.socpa.org).): A - Appropriateness: It means that there is a close relationship between the information Derived from financial accounting and the purposes for which it is prepared. The information is considered appropriate if it helps the decision-maker to evaluate the outcome of one of the alternatives to which the decision relates. Provided that the other characteristics that characterize the useful information are available. B- The reliability of the information and the possibility of trusting or relying on it: It is preferable for those who use the information to have a high degree of trustworthiness, and the trustworthy financial information is characterized by the : The ability of the information to be reviewed and investigated. C- The impartiality of the information: It is a positive term that describes impartiality, and this property is intertwined with information integrity, because biased information is information that can be trusted or relied upon D - Comparability of information: This feature enables those who use financial accounting information to identify the real aspects of similarities and differences between the establishment's performance and the performance of other establishments. During a specific period of time, it also enables them to compare the performance of the same facility between different time periods. By providing information in a timely manner, in the sense of making accounting information available to those who use it This is because this information loses its usefulness if it is not available when the need arises 1. to use it and at the appropriate time Finance. 2. The period that elapses between the end of the time period for which the financial statements are prepared and between the issuance of the financial statements These reports are available for circulation. F- The ability of the information to be understood and assimilated: it is not possible to benefit from the information if it is incomprehensible to the one who uses it. The ability to understand the information depends on the nature of the data contained in the financial statements and how they are presented. G - Relative importance and optimal public disclosure These two concepts are related to each other, just as they are linked together with the concepts of adequacy and integrity of information. He shouted about it, and the information that is not disclosed is presumed to be insignificant (Hetger, Matulch, 2000, p(25) The characteristics of accounting information are as follows: A- Appropriateness: Whereas the relevance or relevance of accounting information is one of the most important characteristics, and it means that the information must be important and useful when studying b- Timing: in the sense that the need for information Accounting is a current and immediate need, especially since many accounting reports lose their value and the need for them very quickly, because the accounting information in particular has a special sensitivity to time. C- Correctness or accuracy: This is the characteristic that must be available in the information and the accounting statement, and it is a characteristic of great importance, because the availability of wrong and misleading information would It leads the manager to take wrong decisions. The researcher believes that the accounting information has characteristics that must be available in that information. Characteristics In order for it to be valuable and useful information, and despite the book’s difference in presentation, the focus is finally on the quality, value, and importance of that accounting information. Accounting information has a direct and effective impact on the various administrative functions because they depend on accounting information to a large extent. In addition, these characteristics are intertwined in a complementary manner, as they provide an objective standard It means the quality of the information and its suitability for the decisions taken by stakeholders interested in the economic unit. It is the axis. The most useful information for the purposes of decision-making in general, and the basic information for choosing the accounting method and choosing the quantity and quality of information to be disclosed. Study No. (2) issued by the Ma'an Council identified Financial Accounting (FASB) evaluates the qualitative characteristics of accounting information, in the light of which it is possible to distinguish between the most useful information and the less useful information for the purposes of decision-making . The qualitative characteristics of accounting information can be formulated as follows: Qualitative characteristics of accounting information according to (FASB) Figure No. (5) : Figure No. (5)

**متخدي القرار**

**ﻤﺴﺘﺨﺩﻤﻲ ﺍﻟﻤﻌﻠﻭﻤﺎﺕ**

**اﻟﻘﻴﻮد ﻋﻠﻰ إﻧﺘﺎج**

**أهﻤﻴﺔ اﻟﻤﻌﻠﻮﻣﺔ**

**اﻟﻌﻼﻗﺔ ﺑﻴﻦ ﺗﻜﻠﻔﺔ اﻟﻤﻌﻠﻮﻣﺔ وﻣﻨﻔﻌﺘﻬﺎ**

**اﻟﻤﻌﻠﻮﻣﺎت**

**ﻣﻦ اﻟﺴﻤﺎت اﻟﻤﻔﺘﺮﺿﺔ ﻓﻲ**

**اﻟﻘﺪرة ﻋﻠﻰ ﻓﻬﻢ اﻟﻤﻌﻠﻮﻣﺔ**

**ﻣﺘﺨﺬ اﻟﻘﺮار**

**ﻣﻌﻴﺎر اﺧﺘﻴﺎر اﻟﻤﻌﻠﻮﻣﺔ**

**اﻟﺨﺼﺎﺋﺺ اﻷﺳﺎﺳﻴﺔ ﻟﻠﻤﻌﻠﻮﻣﺎت**

**ﻋﺪم اﻟﺘﺤﻴﺰ**

**ﻋﺮض اﻟﻤﻌﻠﻮﻣﺎت ﺑﺄﻣﺎﻧﺔ**

**اﻟﻘﺎﺑﻠﻴﺔ ﻟﻠﺘﺤﻘﻴﻖ**

**ﺗﻘﻴﻴﻢ اﻟﺘﻨﺒﺆ**

**اﻟﺴﺎﺑﻖ**

**اﻟﻤﺴﺎﻋﺪة ﻋﻠﻰ اﻟﺘﻨﺒﺆ ﺑﺎﻟﻤﺴﺘﻘﺒﻞ**

**ﻣﻜﻮﻧﺎت اﻟﺨﺼﺎﺋﺺ اﻷﺳﺎﺳﻴﺔ**

**اﻟﺨﺼﺎﺋﺺ اﻟﺜﺎﻧﻮﻳﺔ**

ﺍﻟﻤﺼﺩﺭ: ﻨﻘﻼﹰ ﻋﻥ )ﺃﺒﻭ ﺍﻟﻤﻜﺎﺭﻡ ،ﻤﺤﻤﺩ ،2000،ﺹ(28

**اﻻﺗﺴﺎق ﻓﻲ اﻟﺘﻄﺒﻴﻖ**

**اﻟﻘﺎﺑﻠﻴﺔ ﻟﻠﻤﻘﺎرﻧﺔ**

**اﻟﺘﻮﻗﻴﺖ اﻟﻤﻨﺎﺳﺐ**

**أن ﺗﻜﻮن ﻣﻼﺋﻤﺔ**

**إﻣﻜﺎﻧﻴﺔ اﻻﻋﺘﻤﺎد ﻋﻠﻴﻬﺎ**

**اﻟﻤﻨﻔﻌﺔ ﻷﻏﺮاض اﺗﺨﺎذ اﻟﻘﺮار**

From Figure 7 it can be concluded that the decision-makers are the starting point in determining the characteristics of the information, given that there is a multiplicity of interested stakeholders in their goals and a conflict in their motives. over the unit This, in turn, is reflected in the decisions they make, the methods they follow in making these decisions, the information they use, and their ability to understand and use this information. This means that the usefulness of the information depends on the permanent connection with the users of the information and the decisions that they take, and in order for this to be achieved, the information must be appropriate and communicated in a way that can Its understanding and comprehensibility is the characteristic that provides the opportunity for the information user to get acquainted with its content and significance, in addition to that, the study issued by the Financial Accounting Standards Board There are two constraints on the production of information: the first: that the information be of relative importance. The second: that the benefit of the information is greater than its cost. It is due to the direct impact of the accounting information . (26-27 p.) Al-Zubaidi, 1999, and mentioned decisions and various administrative functions. accounting, the Board Standards Accounting Financial The( FASB) of the American Institute of Certified Public Accountants (AICPA) These characteristics and standards are arranged in a hierarchical order in order to determine the subjective order of priority that requires availability of information accounting to achieve the greatest amount of benefit and interest for its users, given that this is the criterion The prevailing basis for judging the extent to which accounting information achieves the goal of effective contribution to rationalizing and supporting administrative decisions, drawing up various policies and following up on their implementation . First - Basic Characteristics: Appropriateness: The suitability of accounting information is considered one of the most important characteristics that must be available in this information. It means the extent to which accounting information matches the needs of its users, such as: What is meant by the ability of accounting information to influence administrative decisions, as well as its ability to help Accounting information users can make more accurate predictions about future events. Relevancy in accounting information is an important feature, whether this information is for the internal use of the establishment or for external use, but it is more important for the internal use itself The American Accountants Association (A.A.A) considered that in order for the accounting information to be appropriate, it must be related to the goal and purpose to be achieved, as determined by the Accounting Standards Authority Financial (FASB) the following sub-characteristics of the suitability of accounting information: a. Appropriate timing: The need for accounting information is a current and immediate need, especially since a lot of information loses its importance very quickly as a result of major changes in the surrounding environmental conditions. The appropriate timing is considered one of the important characteristics that must be available in accounting information and an essential element of the success of managers in making administrative decisions information unless it reaches its users in a timely manner to enable them to make sound decisions, and in order to The timing of the accounting information is appropriate and proper, as it must be prepared and processed well before the decision is taken. b. Predictive ability: Managers make their decisions in light of competition and uncertainty and within the framework of the surrounding environment, which requires the provision of accounting information that contributes to helping them make accurate predictions and reduce the impact of Also, predictive information contributes to the preparation of plans and future policies. C. Feedback: It means that the accounting information produced by the accounting system must be returned back to the system to verify the validity of the forecasts and to make comparisons between the actual implementation and the planned plans. 2 Reliability (credibility): In order for the accounting information to be useful to its users, it must It is sufficiently reliable and can be relied upon as a measure of the financial and economic events and operations it represents. In order for the accounting information to be reliable and of good credibility, it must It has the following sub-characteristics: A. Honesty and honesty in presenting accounting information : It means that the accounting information expresses truthfully and honestly about the financial facts and events that represent it, so that there is compatibility between the accounting values and figures and their details with the economic and financial events that have been measured and analyzed. report on it. b. Neutrality and impartiality: It refers to the objectivity of accounting information so that it is devoid of bias and favoring the interest of one group at the expense of another, which increases the user's confidence in the accounting information, its accuracy and integrity. C. Verifiability: Accounting information is verifiable if a number of qualified persons examine the data or records and follow similar measurement methods and more or less identical results are reached. When their opinions agree on the values mentioned in the financial statements. Second: Secondary Characteristics: The Financial Accounting Standards Authority has determined “FASB” has the following secondary characteristics that must be available in the accounting information. 1. Comparability : The use of accounting policies leads to discrepancies in the accounting information related to the entity, which causes difficulty in making comparisons between the financial results of the entity for successive accounting periods. The sectoral accounting night in the form that makes it comparable, whether with information, whether at the level of the sector as a whole or at the internal level of the company, achieves an estimate greater accuracy in the assessment performance, improve forecasts and rationalize administrative decisions 2. Consistency and Consistency: The principle of consistency and consistency is of great importance in achieving the comparability characteristic, as it indicates the necessity for the establishment to apply the same accounting policies in its transactions and activities during the course of the year. successive accounting statements, and international accounting standards oblige companies to disclose any change Third: Restrictions on the qualitative characteristics of information: In addition to the qualitative characteristics of accounting information, the Authority has determined The financial accounting standards “FASB” have two main restrictions on accounting information, and they are: 1. Economic cost: the production of accounting information requires multiple costs, which necessitates a comparison between those costs and the benefits realized from the use of accounting information. Accounting matters when the cost of its production is equal to the benefit achieved from its use as a limit The lowest application of the principle of information economics, as this restriction represents a basic criterion for judging the efficiency of the accounting system in providing information at the lowest possible cost. 2. Relative Importance: This entry determines the level and degree of relative importance of accounting information to its users, and indicates the need to classify and classify information in the financial statements and reports according to their relative importance. It also includes the need to pay attention to the essence and content of accounting information and not to exaggerate in focusing on the form and image . \*\*\*Finally, the availability of these characteristics in accounting information has a direct and effective impact on the various administrative functions because they depend on accounting information to a large extent In addition, these characteristics are intertwined in a complementary manner, as they provide an objective standard to ensure the benefit of financial reports, especially with regard to internal reports ..