

**اقتصاد المعرفة في مجتمع المعلومات  
" نموذج أنظمة المعلومات المحاسبية "**

رئيس قسم المحاسبة

2007

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.(2004 )

.( Peters, 2001 )

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.(1999 )

.( Peters, 2001 )

.(1995 )

(2004 )

.(Robinson, 2004)

(Adel, 1998)

.(Guess, Frank, 2002 )

Shane,2005 )

(

:( Hall,2007 )

Transaction Processing System(TPS) -1

-2

General Ledger / Financial Reporting System .

GL/FRS

Management Reporting System ( MRS) -3

: (2004 )

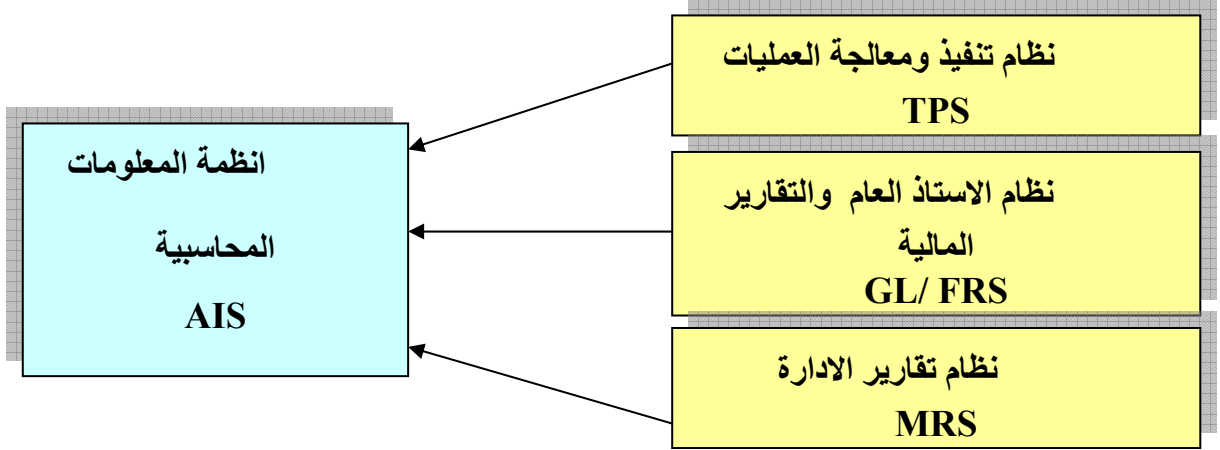
: AIS -1

:MIS -2

. ( Chang, et al., 2003 ).

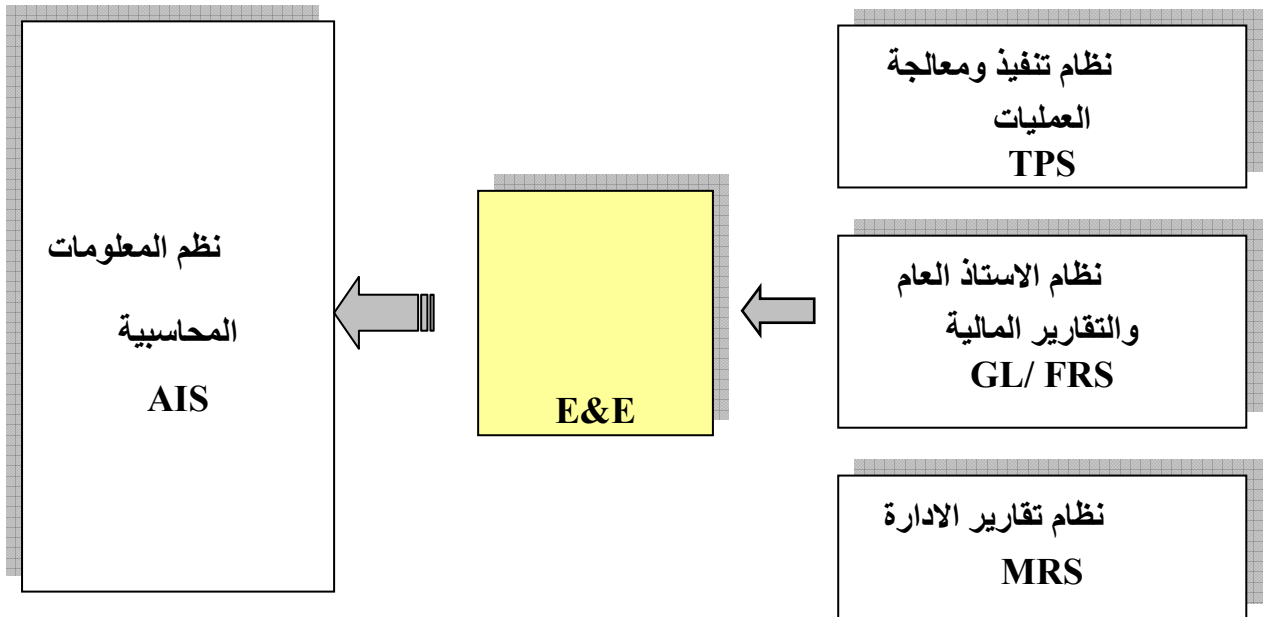
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(Hall,2007 )

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.TPS -1

. GL/ FRS -2

.MRS -3

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-1

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.AIS



( Raupeliene, 2003 )

( Lin,et al., 2001 )

1993

( Xu, 2001)

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( Peters, 2001 )

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600

( Nicolaou, 2000)

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(Romeny , 2006)

1996

IMA

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-1

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IFAC

.(Robert, 2002).

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(Romeny, 2006) :

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	( Hall,2007)	
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<b>: Transaction Processing System(TPS)</b>		<b>-1</b>

<b>General Ledger / Financial</b>		<b>-2</b>
<b>:Reporting System ( GL/FRS)</b>		

**:Management Reporting System ( MRS)**

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(Kieso and Weygant, 2003 ) .

(Vaassen, 2002)

(Business Focus)

Erica, ) . (A/MIS )

( 2004

:( 1997 )

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.( Hall, 2007 )



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( 2006 )

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1997		JCC	
1997		JPH	
2002		LADAEN	
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	.(1999)	.7
	.58-55 112	
	.(2004)	.8
	.28-23 120	
	.(2004)	.9
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