

The Accounting Information System Under Cloud Computing And Its Impact On Achieving Sustainable Development

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Abstract

The research aims to demonstrate the role of cloud computing on the accounting information system and its impact on the achievement of sustainable development, and to achieve the goal of the research was designed a questionnaire of 20 questions to obtain the answers of specialists to support the idea of research.

Many conclusions were reached, the most important of which is that cloud computing leads to the improvement of the accounting information system to rationalize decisions and achieve sustainable development.

The researchers recommend several recommendations, the most important of which is the economic entities to employ cloud computing to improve the accounting information system and then lead to the rationalization of decisions in order to achieve sustainable development.

1.Introduction

The current environment has imposed new developments that have contributed to the improvement of many economic, social, political and accounting fields, and in order to benefit from these developments must be employed in the service of accounting, especially the accounting information system in order to provide high-quality information capable of rationalizing the decisions of stakeholders.

Therefore, it has become necessary to employ technology, especially cloud computing, in order to obtain electronic information in a timely manner that increases the quality of accounting information. That the learner can use without having to have their drivers configured on the learner's device.

It is known that the traditional accounting system is unable to provide new information in the absence of the use of technology, especially cloud computing and hence the need to employ cloud computing to improve the accounting information system to provide high-quality information to decision makers to rationalize the decisions of stakeholders to achieve sustainable development.

Therefore, some entities tend to improve their information systems to provide better for their users, but in the past it was useless because of high costs, but with cloud computing there is a possibility to develop systems at low cost.

2. Research methodology

a. Research Problem: The research problem lies in the fact that the traditional accounting information system provides limited and insufficient information which negatively affects decisions and sustainable development. The research problem can be clarified through the following questions:

-Is the traditional accounting system capable of providing quality information in the current environment?

-Is there a possibility to take advantage of cloud computing to improve the accounting information system?

-Is the accounting information system under cloud computing capable of providing high quality information that achieves sustainable development?

B. Research objectives: The research seeks to achieve the following objectives:

-Identify cloud computing.

Clarify the role of cloud computing in improving the accounting information system.

-To clarify the impact of the accounting information system under cloud computing on decisions that achieve sustainable development.

C. Importance of Research: The importance of research comes through the importance of cloud computing and its potential to improve the accounting information system in order to provide high-quality electronic information that will be reflected on all decisions that contribute to the achievement of sustainable development.

D. Research hypothesis: The research seeks to test the following two basic hypotheses:

-The application of cloud computing contributes to improve the accounting information system.

-The accounting information system under cloud computing contributes to sustainable development.

3. Cloud computing

*The concept of cloud computing

The National Organization for Standardization and Technology (NIST) defines cloud computing as a template that enables users to easily access on-demand access to the pool and configurable computer resources such as networks, servers, storage, applications, and services (which deliver and launch quickly, use less administrative effort, or engage with the service

provider). Shetty, 2013: 5), as some have defined it as an advanced technology that relies on the transfer of processing and storage space of the computer to the so-called cloud, which is a server device accessed through the Internet, to transform IT programs from products to services, thus enabling It will be used to access its files and applications through this cloud without the need for the availability of the application in the user's device, it saves the user a lot of money to buy the software he needs, in addition to easy access to applications available through that technology. (Mouawad, 2013: 310).

Cloud Computing: Technology that relies on the transfer of processing and storage space of the computer to the so-called cloud, a server device accessed through the Internet. IT programs are transformed from products to services, and the cloud computing infrastructure is based on sophisticated data centers that provide large storage areas for users and provide some software as services to users, and rely on the possibilities provided by Web technologies (2.0) (Saad, 2014 : 7).

It relies on the transfer of processing and storage space of the computer to servers and work platforms accessed through the Internet without restrictions related to a specific device or place.

The emergence of cloud computing service in the world of technology has helped to save, manage and organize data and files and help them to maintain their work over the Internet, in addition, the cloud service is the best solution for many technical problems related to the destruction or loss of documents and files.

***The importance of cloud computing**

The importance of this technology is that it enables the user to obtain a service that allows him to store all his data outside the scope of his personal device, ie, it stores his files and data on the cloud computing servers in the form of files accessible from anywhere where there is an Internet connection Use the cloud of ICT to reduce the complexity Transfer information, reduce costs, increase productivity, efficiency, and performance excellence in quality and tender within available free specialized cloud systems that seek to achieve a qualitative leap in the use of technology from authorization, management or scheduling and granting access confidentially and securely while available upon request. (Salehi 2013: 36-37).

***Requirements for the use of cloud computing**

To be able to enter cloud computing the following requirements must be met (Khafajah, 2014: 10):

- A personal computer that allows Internet connection.
- Operating system that allows internet connection.
- A high-speed Internet connection is a link between the user and his data and all the software he uses.
- A web browser that allows the use of cloud services .

***Characteristics of cloud computing**

Cloud computing has a number of characteristics as follows (Shinta et al., 2018: 3)

-User-centric: It means that once the user connects to the cloud it becomes the owner of what it stores and can share what it stores online with other users.

-Centralized tasks: Instead of focusing the cloud on applications such as word processing, spreadsheets, email and what can be done, its focus is on meeting the needs of users through these applications.

-Centralized infrastructure: The cloud provides huge servers that help in the conduct of operations, which helps to free from the burdens of the establishment and management of infrastructure.

-Centralization of applications and documents: which are run, stored and edited by cloud servers through any device connected to the Internet, which provides permanent availability, and the original owner has the right to grant access to his files and modify and delete and add to the desired customers, and this promotes cooperation between members of groups.

-Computing power: Produced by linking thousands of devices and servers together.

-Access: Data storage in the cloud allows more information to be retrieved from a number of different repositories.

-Intelligence: It is a requirement to extract and analyze huge data stored on various cloud servers.

-Programming: It is a prerequisite when dealing with many necessary tasks in the cloud, such as the protection of information security.

-Flexibility: Cloud computing provides more flexibility (often called expansion) in matching IT resources and business functions that used past computing methods. It can also increase mobility and mobility of employees by enabling access to business information and applications through a wide range of sites and services.

*Types of cloud computing technology design models

The models of building fasteners vary according to the type and method provided by Wakalati (Sharaba, 2018: 9):

-Private Cloud

-Public Cloud

-Hybrid Cloud

.Community Clouds

*Cloud Computing Components (Shetty, 2013: 9)

-Applications: Software and services that can be run by the customer in the cloud, and with the service of Software As a Service has been reduced the burden of maintenance and development of the user.

-Client: is the user, who uses his device (whether mobile or computer ... etc) to take advantage of the service, it is possible to have an operating system that supports the cloud or uses the browser only

-Infrastructure: Cloud infrastructure, which is provided as an Infrastructure As a Service.

- Platform: The platform you use in the cloud, such as Python Django, Java Google Web Toolkit in Google.

-Service: is the service you use on the cloud, and more related to the term Software as a Service, is the process of converting computer products into services.

One of the characteristics of cloud computing is to ensure continuity of service and easy access to private data anytime, anywhere and that the success of cloud computing depends on the efficiency of communication. Provides continuous, safe, good and urgent services as well as the preservation of the environment, where the number of devices and storage units, etc., which have a bad impact on the soil and the environment. It can be used to improve the accounting information system (Shenta et al., 2018: 11).

4.Accounting information system

*Definition of accounting information system

Accounting information systems can be defined as the processing for subsystems of Accounting information system for financial and non-financial transactions that directly affect transactions of financial transactions (Hall, 2004: 7).

It is also defined as a set of subsystems used to collect, classify, process, analyze and communicate appropriate financial information for decision-making to internal management and external parties (Attieh, 2000: 32).

He defined accounting information systems as an integrated set of hardware, software, human frameworks, rules, procedures and systems that ensure the collection of accounting data on the internal and external environment of the organization and in relation to its past and present performance and possible future predictions and processing in order to provide the necessary information that facilitates the task of departments at all levels Administrative decision-making through the accomplishment of administrative functions and to achieve the best possible use of this information (Taie and Salama, 2012: 41).

An information system is defined as a system consisting of people, data records, manual and non-manual electronic processes. This system processes data and information in any system. Or is a set of overlapping elements that work together to collect, process, store and distribute available information on a topic systematically to support decision-making, to support organization, control and analysis in the organization and to build a clear current and future vision of the topic. Computerized information systems are defined as a set of interrelated physical elements such as computers and human beings such as information processors and software such as drivers or data processing that work together to collect, process, store and distribute electronic information to rationalize decision-making (Ali, 2018: 8).

*Elements of accounting information system

The elements of the accounting information system are summarized as follows: (Romney & Steinbart, 2003: 2-3)

-People who operate the system, and perform various functions.

-Procedures and instructions, manual and automatic, which collect, process and store data on the activities of the company.

-Data related to the facility and its operations.

-Software used to process company data.

-IT infrastructure, which includes computers, peripherals and communication networks used to collect, store, process and transmit data and information.

The above elements enable the company to accomplish three important functions:

-Collect and store data related to the company's activities, assets and human resources.

-Transform data into useful information for decision-making so that management can plan, implement, evaluate and control activities and resources.

-Provide appropriate control systems in order to protect the company's assets, including its data, as well as to ensure the availability of assets and data when needed and the data is accurate and reliable.

*The importance of accounting information systems:

The importance of accounting information systems can be summarized as follows (Al-Jazrawi and Al-Janabi, 2013: 65):

-Operational excellence, so that the company is working to raise the efficiency of its operations to achieve greater profit, by providing the needs of customers on an ongoing basis.

- Raise productivity and improve efficiency in the company.

- Innovation services, products and business models continuously and renewed.

- Information systems help decision-making and give managers the opportunity to plan more on corporate strategy.

- Enables the organization to gain a competitive advantage, and achieve results with the least time, effort and cost.

- Reduce costs and create new opportunities in the labor market.

- Easy planning and analysis of various data, and great control of company data.

- Reduce time wasted on routine work; such as data entry, simple procedures, allowing the completion of important strategic tasks, and the speed of documentation and retrieval of information.

- Execute various administrative tasks in an easy and correct manner, and make management respond faster and bigger to new opportunities and deal with them.

- Study the problems of various types and the ability to solve them.

- Achieve perfect results with minimal effort, time and costs, and increase the company's revenue ratio.

*Objectives of the accounting information system

Accounting information systems seek to implement a set of general objectives, which are as follows (Taie and Salama, 2012: 37):

- Data processing: Contribute to the recording of the processes matching documents, which rely on specialized individuals; by linking them with specific times on a regular basis, and to ensure the provision of appropriate documents to help the success of the review process.

- Communication of information: the timely transmission of information to parties and their sections.

Providing confidence in the data is to ensure that all operations are recorded during periodic periods and carried over, and then to verify that the balances are correct.

- Asset protection: is to provide protection for all assets when acquired or transferred, and to ensure the separation between the functions of the acquisition of assets and bookkeeping accounting.

***Improving the performance of information systems using cloud computing**

These systems rely on information technology, which is defined as innovations, tools and innovative technologies in the field of information technology and information systems use technology technologies. Information technology is always the forerunner and then come information systems use new technologies that have been innovated in the world of information technology.

Some entities tend to improve their information systems to do better for their users, but in the past it was useless because of the high costs, but with cloud computing there is a possibility to develop systems at low cost.

Some researchers argue that Cloud ERP is a resource system (ERP) that has been installed on a cloud environment to be under the share system, as the tendency to share resources in technology often reduces costs, especially the operation and maintenance costs that will be It has the highest share of expenses in addition to the costs of purchasing hardware and software. Through the cloud systems, there will be at least one company providing this service, who will take care of the hardware and software, communication and maintenance, technical support and operation and systems upgrades and the user has to pay a small fee in addition to user licenses (User Licenses) for the number of users. Each user has his / her own license paid annually and the rest will fall on the shoulders of the service providers.

Cloud systems provide the best solutions for business process flow and best practice as they contain CRM systems to care for customers and suppliers as well as procurement and sales systems from pre-sales operations (Quota) to the creation of sales orders (Sales Orders) and finish managing your collections and invoices. This type of service in providing cloud systems is very suitable for small and medium-sized companies, especially for non-technical companies that do not want to enter themselves in the problems of technology and problems and increase costs on them and therefore came to solve these problems.

Cloud computing can also be used to improve the performance of the information systems of the unit by improving the performance of the employees in the entity, especially those working in the information systems to access instructions and programs that help to access information and data for the purpose of improving performance.

***Advantages of using cloud computing in information systems**

-Reduced costs: Costs are saved by paying only for what the company needs through a monthly fee.

:-More efficiency: The use of special computers and the use of software at any time and the use of models ready to provide development hours, so that there is no waste of time in the servers and software.

Scalability: Expansion is done as long as expansion is needed.

Increased Storage: Has high storage capacity.

Specialization in Operations: Allows the user to access information without interference from the IT staff.

Quality. Cloud providers have specialized software and knowledge to preserve information.

-Maintenance: Maintenance and update are done automatically.

Easy access: The user can access all important information through a secure connection.

-Fast and easy deployment: Lead to easy dissemination of information.

.-Security: Providing special programs for private cloud computing for complete security to maintain.

The disadvantage of this technology is that those who use these cloud systems will be forced to put the secrets of his company on the servers of a third party, which may be exposed to spy or theft or even hacked. Another disadvantage is that when the Internet service is down at the headquarters of the company used for cloud systems will stop working completely and become completely paralyzed until the return of the Internet service. Also, the company that will use the cloud systems will not be able to make their own modifications to the systems (Customization) freely since the systems are shared with other beneficiaries.

The benefits of cloud computing can be used to improve the performance of its information system, in which confidential information is provided to resolve some of the disadvantages of access to all information, this means the presence of private cloud data represented by confidential information and public cloud data and information that is available to all, as well as the provision of Internet service continuously.

5.Sustainable development

It has been defined as development based on the optimal utilization of available resources to raise the standard of living for future generations as well as the present generation, which is the philosophy of sustainable development (Al-Shafei, 2012: 13). Economic integration results in the establishment of markets and the opening of labor, socially, the integration of the marginalized into the mainstream of society, and politically it gives everyone a voice and the ability to choose to challenge the future of their future (Badawi and Al-Beltaji, 2013: 7). As the development of the Meet current needs without compromising the ability of future generations to meet their own needs (SASB, 2013: 7).

Al-Kaabi believes that sustainable development is an interdependent, integrated and interdependent three-dimensional development that focuses on the three aspects of economic, environmental and social, which necessitate major changes in society (Al-Kaabi, 2014: 441).

It is clear from the above that sustainable development is the process of optimizing the use of resources in all dimensions of economic, environmental, social, technological, governance and risks that meet the needs of current generations without compromising the ability of future generations to meet their needs.

Sustainable development is a roadmap for launching peoples and countries in a unified process and at a deliberate pace, defined by time ceilings and successive stages that distinguish them from the development models that preceded them. Knowledge is characterized by overlap, complementarity and accumulation of the fields of economic, social and human knowledge as well as applied fields of knowledge related to the environment and its various components. (Kubaisi et al., 2015: 14)

The strength of this concept lies in emphasizing the importance of empowering society as a whole to control its own destiny and choose the appropriate development method. It is based on achieving a balance between its dimensions which must be interrelated with each other as it is a dynamic multidimensional process that is concerned with the development of the urban sector in meeting the needs. Required by current generations without a shortage of resources available to future generations. (Isa and Amer, 2016: 153)

The challenge facing the international community was how to achieve development with minimal consumption of natural resources and minimal pollution and damage, which was the essence of sustainable development. (Tawil, 2016: 9)

***Sustainable Development Goals**

In recent years, the United Nations has set detailed targets for sustainable development, including all its dimensions, which are as follows: (Al-Nasr and Mohammed, 2017: 89)

- End poverty in all its forms.
- End hunger, secure food, improve nutrition and agriculture.
- Ensure a healthy life and promote an adequate standard of living for all businesses.
- Ensure quality education for the community and promote continuing education opportunities for all.
- Achieving gender equality.
- Ensure access to water and sanitation services for all.
- Ensure modern and clean energy for everyone.
- Promote economic growth and productive employment for those with the ability to work.
- Achieve sustainable manufacturing and embrace creativity and innovation.
- Reduce inequality within the state and between states.
- Building safe, humane and sustainable cities.
- Ensure sustainable consumption and production.
- Take urgent action to improve the climate.
- Conservation of rivers, seas, oceans, water bodies and living organisms.

- Protect and promote sustainable use of ecological and forestry systems, fight desertification and conserve biodiversity.

- To promote international peace, justice for all and accountability at all levels.

- Strengthen the means of implementation and partnership to achieve sustainable development.

*Characteristics of sustainable development

Sustainable development has many characteristics, the most important of which are: - (Khawla, 2014: 416)

It is a process of conversion from one generation to another occurs over a period of time not less than two generations and that the time to achieve sustainable development ranges between (25 - 50) years.

(B) the level of measurement that occurs at several levels that vary among them (global, regional, local) and that what is considered sustainable at the national level does not necessarily have to be so at the global level;

(C) The various domains, which together represent sustainable development at the economic, environmental and social levels, which interact with each other to achieve development.

Dimensions of Sustainable Development (Badawi and Al-Beltagi, 2013: 21):

A - economic dimension: - and to meet the physical needs of the human through production and consumption through the use of resources currently available in a manner that does not reduce the real income in the future.

B - The environmental dimension: - Represents the preservation of the natural and vital environment and its transfer to the next generations.

C - the social dimension: - This dimension is determined by- :

- Equity between individuals, nations and generations through international cooperation to fight poverty and famine.

- Balance between economic growth and demographic growth by determining population growth in a way that does not reflect negatively on the amount of natural resources.

- .Full use of human resources through reorientation and allocation to ensure that basic human needs (education, health care, water) are first met to improve social welfare.

D - Technological dimension: - This dimension encourages the use of clean technology, which has simple waste and no waste and the use of environmentally friendly technology and clean energy sources, ie, transports society to the era of clean industries and technologies that use the least energy and resources and produce the least possible gases and pollutants that Increase the temperature of the earth's surface and harmful ozone layer. (Mahjoub and Abu Sha'ala, 2017: 174).

Some other researchers add a fourth dimension to sustainable development as well as the above dimensions (economic, social and environmental) in the technical and administrative dimension (Taraf and Hassanein, 2012: 117).

The technical and administrative dimension is concerned with the transition to cleaner and more efficient technologies that move society into an era that uses the least energy and resources to reduce gases and pollutants. This can be utilized through the use of cleaner technology, reducing emissions and finding alternative energy, introducing improved technologies and legal provisions, and preventing degradation. Ozone Layer.

SASB believes that sustainability refers to the environmental, social and governance dimensions (ESG) of the unit's operations and performance. In particular, sustainability includes managing the environmental and social impacts of the entity, as well as managing the environmental and social capital needed to create long-term value. It also includes the impact of environmental and social factors on innovation, business models, and corporate governance. Therefore, SASB sustainability themes are organized into five sustainability dimensions that correspond to the original ESG designation (SASB, 2013: 7):

-Environmental: This dimension includes the impact of companies on the environment, either through the use of non-renewable natural resources as inputs to factors of production (such as water, minerals, ecosystems and biodiversity) or through external environmental factors or other harmful releases to the environment, such as air and pollution. Water and waste disposal and greenhouse gas emissions.

-Social Capital (or Dependencies): This dimension relates to the perceived role of business in society - or the expectation that business contributes to society in return for the cheapness of society to work. It addresses key external stakeholder relations, such as clients, communities, the public, and government. It covers issues related to access to products and services, affordability, commercial responsibility practices in marketing, and client privacy.

-.Human Capital: This dimension deals with the management of the company's human resources (employees and individual contractors), as a key asset to deliver long-term value. It includes factors that affect employee productivity, such as employee engagement, diversity, incentives and compensation, as well as attracting and retaining employees' attention in highly competitive markets or constraining specific talents, skills or education. It also deals with the management of labor relations in industries that depend on economies of scale and compete for prices of products and services or industries based on pension obligations associated with large labor forces. Finally, it includes managing the health and safety of employees and the ability to create a safety culture for companies operating in hazardous work environments.

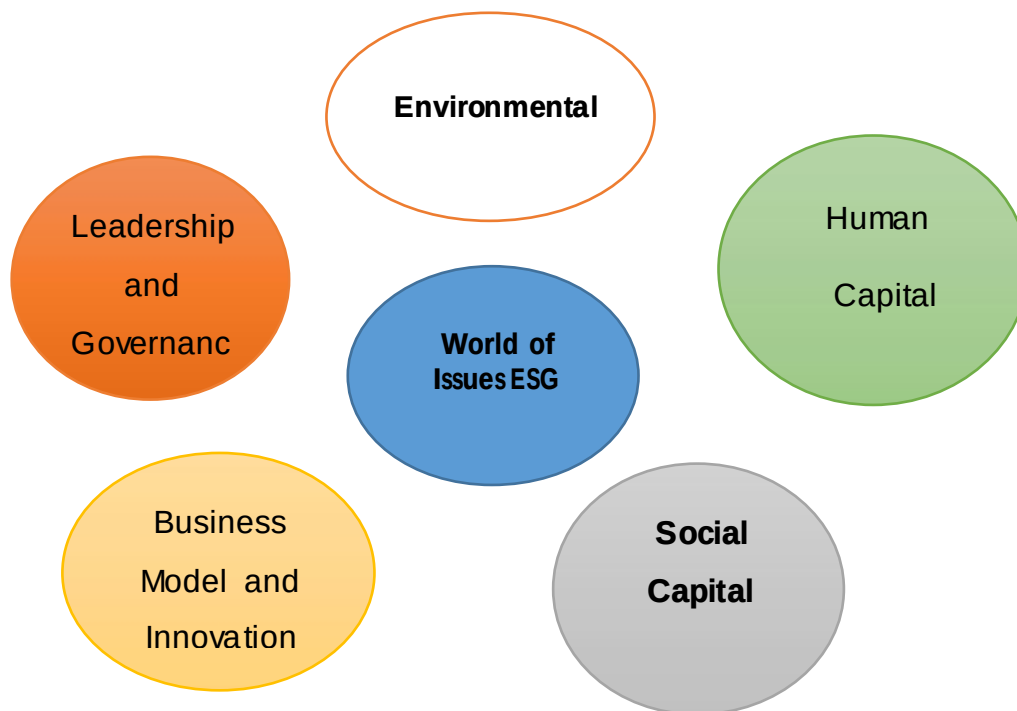
-Business Model and Innovation: This dimension addresses the impact of environmental and social factors on innovation and business models. It addresses the integration of environmental and social factors in corporate value creation, and includes resource efficiency and other innovations in the production process, as well as product innovation and consideration of efficiency and responsibility in design, phase utilization, and product disposal. It also includes the management of environmental and social impacts on tangible physical and financial assets - both company-owned and credit-managed by others.

-.Leadership and Governance: This dimension entails managing issues that are inherent to the business model or practice common in industry, and which conflict with the interests of stakeholder groups (government, society, customers and employees), thus creating potential liability, restricting or removing a license to operate. This includes regulatory compliance, lobbying, and political contributions. It also includes risk management, safety management, supply chain and resource management, conflict of interest, anti-competitive behavior,

corruption and bribery. It also includes the risk of commercial complicity with human rights violations.

They can be illustrated in the following form:

Figure 1 World of Sustainability Issues for SASB



Source (SASB, 2013: 8)

*Requirements and importance of sustainable development

Achieving sustainable development requires a set of systems that must be embodied in the reality of human life, which can be defined as follows (Saffar, 2006: 12) (Kaabi, 2014: 441):

-An economic system that can, through its ability to produce surpluses on the basis of self-reliance and sustainability.

-A productive, administrative and international system that takes into account sustainable patterns of trade and finance.

-A social system that provides solutions for asymmetric development and offers possible proposals for the sustainability and escalation of gender participation activities.

-A political system that ensures the active participation of the citizen in the decision-making process and at different levels of life and administrative and social activities

A cloud-based accounting information system can be utilized by providing timely, high-quality information that reduces risks and rationalizes economic decisions, as well as raising awareness and culture of society, contributing to sustainable development.

6. Practical application (resolution analysis)

This research seeks to present the results of the practical application carried out by researchers, through the distribution of (60) questionnaires, (48) of which are professors in accounting and the rest of them to professors in business administration, can be illustrated through the table (1) the following:

Table 1
personal information

Academic achievement	Ph.D		Master		Higher Diploma		. Other	
	frequency	ratio	frequency	ratio	frequency	ratio	frequency	ratio
	24	40%	30	50%	6	10%	-	-
	Accounting		Financial & Banking		Business Administration		Other	
	48	80%	-	-	12	20%	-	-

As shown in Table (1) above, respondents have good qualifications, with the largest percentage of respondents holding master's degrees: 50%, PhD 40%, and Higher Diploma holders. This is also on the one hand. On the other hand, the percentage of respondents from accounting specialization (100%), which indicates that the percentage (100%) of respondents are scientific disciplines with a high knowledge that the accounting information system under cloud computing contributes to achieve sustainable development.

The responses of the respondents to the questionnaire were analyzed using descriptive statistics tools (arithmetic mean (to give a general idea of the respondents' answers and their orientations), standard deviation (to estimate the absolute dispersion of the responses of the respondents to the arithmetic mean), and the coefficient of variation (to estimate the relative dispersion). A general framework for respondents' preference and general orientation with respect to search variables, according to the tripartite scale of options (agree, neutral, disagree), which is an ordinal scale, and the numbers expressing weights are (agree = 3, neutral = 2, disagree = 1). In order to reach the results through which Ath Data that the accounting information system under the cloud computing contributes to the achievement of sustainable development.

The questionnaire consisted of (20) questions. The frequencies, ratios, arithmetic meanings, standard deviations and differential coefficients of the sample answers were analyzed.

Found that 90% of respondents agreed that cloud computing relies on transferring the processing and storage space of a computer to servers and work platforms that are accessed via the Internet without restrictions related to a specific device or location, and an arithmetic mean (2.9). Standard (0.3) and coefficient of difference (0.103).

While (100%) of respondents agreed that cloud computing requires a personal computer that allows Internet access, an operating system that allows Internet access, a high-speed connection and a web browser that allows the use of cloud services and an arithmetic mean (3) and a standard deviation (0). And the coefficient of difference (0).

While 80% of respondents agreed that the characteristics of cloud computing ensure the continuity of service and easy access to private data at any time and anywhere and that the

success of cloud computing depends on the efficiency of communication, which provides continuous, safe, good and urgent services, as well as the preservation of the environment where the number of The devices are volumes and others with a arithmetic mean (2.8) and standard deviation (0.4) and a coefficient of difference(0.143).

However, 90% of respondents agreed that the types of cloud computing design models are private cloud, public cloud, hybrid cloud, common community cloud, arithmetic mean (2.9), standard deviation (0.3) and differential coefficient(0.103).

While (100%) of the respondents agreed on. The accounting information systems are represented by a set of subsystems used to collect, classify, process, analyze and communicate appropriate financial information for decision-making to internal management and external parties.the mean of arithmetic (3) and standard deviation (0). And the coefficient of difference (0).

Whereas (100%) of the respondents agreed that the accounting information systems are represented by an integrated set of hardware, software, human resources, rules, procedures and systems that ensure the collection of accounting data on the internal and external environment of the organization and the mean of arithmetic (3) and standard deviation (0).) And the coefficient of difference (0).

While (100%) of the respondents agreed that the elements of the accounting information system are summarized by the persons, procedures, instructions and data related to the facility and its operations and software used to process the company's data and information technology infrastructure, which includes computers, peripherals and networks, and a the mean of arithmetic (3) and standard deviation (0). And the coefficient of difference (0).

While (80%) of respondents agreed that the functions of the accounting information system are to collect and store data related to the company's activities, assets and human resources. Convert data into useful information for decision-making and provide appropriate control systems in order to protect the company's assets, including its data. Arithmetic (2.8), standard deviation (0.4) and difference coefficient(0.143).

On the other hand, 80% of respondents agreed that accounting information systems seek to implement a set of general objectives, namely data operation, data communication, data confidence, asset protection, mean arithmetic (2.7), standard deviation (0.64) and difference coefficient (0.237).

While (80%) of respondents agreed that the units tend to improve their accounting information systems to provide the best for their users, because there is a possibility to develop systems at a low cost, with an arithmetic mean (2.8) and standard deviation (0.4) and a difference coefficient(0.143).

While (80%) of respondents agreed that cloud computing can be used to improve the performance of the information systems of the unit by improving the performance of employees in the unit, especially those working in information systems to access instructions and programs that help to access information and data for the purpose of improving Performance and mean (2.8) and standard deviation (0.4) and a difference coefficient(0.143).

Whereas (80%) of respondents agreed that the accounting information system under cloud computing leads to the provision of electronic information in a timely and low cost, which leads

to increase the quality of information, And the mean arithmetic (2.7) and standard deviation (0.64) and the coefficient of difference (0.237).

On the other hand, 90% of respondents agreed that sustainable development is a three-dimensional, interdependent, integrated and interdependent development that focuses on the three economic, environmental and social aspects that necessitate major changes in society. And the mean arithmetic (2.8) and standard deviation (0.6) and the coefficient of difference (0.214).

While (80%) of respondents agreed that sustainable development is a development that reconciles environmental, economic and social development. And the mean arithmetic (2.7) and standard deviation (0.64) and the coefficient of difference (0.237)..

Sustainable development is the process of optimizing the use of resources in all dimensions of economic, environmental, social and technological, which leads to meet the needs of current generations without prejudice to the ability of future generations to meet their needs and the mean arithmetic (2.7) and standard deviation (0.64) and a coefficient of difference (0.237).

On the other hand, 90% of respondents agreed that the dimensions of sustainable development are as follows: social dimension, economic dimension, environmental dimension, technological dimension, arithmetic mean (2.8), standard deviation (0.6) and difference coefficient (0.214).

While (80%) of the respondents agreed that utilizing the technology of information and communication technology to communicate sustainability information electronically to stakeholders, whether this information is in the form of files or visuals, in order to increase the culture and awareness of stakeholders to rationalize their decisions, and in an arithmetic mean (2.7). And a standard deviation (0.64) and a difference coefficient (0.237).

While (80%) of the respondents agreed that sustainable development is very important for the economic units to distinguish the sustainable activities in order to measure and disclose the overall performance of the entity to rationalize the decisions of stakeholders, and the arithmetic mean (2.7) and standard deviation (0.64) and a difference coefficient (0.237).

While (90%) of respondents agreed that the accounting information system under cloud computing leads to increase the awareness and culture of all individuals through access to information and rationalize economic decisions and reduce risks and management, with an arithmetic mean (2.8) and standard deviation (0.6) and difference coefficient (0.214).

While 80% of respondents agreed that the accounting information system under cloud computing contributes to rationalizing decisions and achieving sustainable development, with an arithmetic mean (2.7), standard deviation (0.64) and a difference coefficient (0.237).

Based on the information contained in the previous investigations, the following two basic hypotheses are established:

- The use of cloud computing contributes to the improvement of the accounting information system.
- The accounting information system under cloud computing leads to sustainable development

7. Conclusions and recommendations

a. Conclusions: In the light of the information contained in the previous investigations, the following conclusions were reached:

-Cloud computing leads to the transfer of processing and storage space of the computer to servers and platforms accessed via the Internet without restrictions related to a specific device or place.

-The traditional accounting information system does not provide useful information for decision makers.

-The use of cloud computing leads to the improvement of the accounting information system, which leads to provide useful information for decision makers and in line with the requirements of the current environment.

-Sustainable development is the optimal utilization of resources in all dimensions of economic, environmental, social and technological that lead to the needs of present and future generations.

-The accounting information system under cloud computing leads to the rationalization of decisions, which is reflected in achieving sustainable development.

B. Recommendations: Based on the conclusions reached, the researchers recommend the following:

-Relying on cloud computing for the purpose of transferring the processing and storage space of the computer to servers and work platforms accessible via the Internet without restrictions related to a specific device or place.

-Develop and improve the traditional accounting information system to provide useful information for decision makers.

-Employing cloud computing with the aim of improving the accounting information system to provide useful information to decision-makers in accordance with the requirements of the current environment.

-All economic entities should pay attention to the optimal utilization of economic, environmental, social and technological resources to meet the needs of present and future generations to achieve sustainable development.

-Economic entities should employ cloud computing to improve the accounting information system for sustainable development.

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