

The of E-Government Role in the Development of Government Accounting Information System -Analytical Theoretical Paper

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ABSTRACT

The study aims to show the impact of the application of e-government on government accounting system, as a main source of accounting information in the government unit and to determine the most important effects of e-government on government accounting information systems components. As an increase of transactions in e-government will force accounting information systems to develop methods in order to meet the government needs that work under e-government. In addition to (physical and human) effect on the components and constituents of accounting information systems as well as the nature of the design process in the government, which operates under e-government. It applies scientific descriptive and standard method through review of accounting literature on electronic operation impact on accounting systems. The research has found several important conclusions and recommendations for the development of government accounting information system under e-government system.

Keywords: government accounting information, E-government, development of government accounting and E-government

1-INTRODUCTION

The world has witnessed during the twentieth century shifts in government management concepts, that turned from management to leadership, from professional and administrative control to customer supremacy, from quality control or cost control to government performance management and evaluation, from quantity to quality, and from safety procedures evaluation to results accountability, and levels of performance and use of information technology in various areas of life. Therefore new concepts and trends have emerged to improve and enhance the performance of government organizations most importantly, e-government as the adoption of electronic pattern in business completion is not only a future plan, but a real fact, and an absolute necessity irreplaceable in our contemporary world.

In the early twenty-first century, the world countries have turned towards the implementation of e-government, which represents a shift in the culture of the implementation of government action and is reflected on government services quality and efficiency. This is required re-engineering operations carried out within the government unit in order to provide government services especially economic accounting operations. The application of e-government goal is to improve the performance of governmental units and to build information economy and society in government units through multiple integrated systems. The use of computers is important to organize, prepare, save, and recall information when needed (feedback), all this is to support management decision-making and to achieve accounting control.

Government accounting system represents an information society basis, and a branch of management information system in government units, because it has an important role in decision-making and evaluation of government performance. It is a system that must measure, record, summarize, report and interpret the government different activities, primarily to serve administrative and legislative purposes through preparing final accounts and presenting the results of state budget implementation by comparing the estimated figures of expenditures and public resources with actual resources. Therefore, it is a system that seeks to provide accounting information for decision makers that would facilitate the evaluation of performance, achievements and expenses. In general, it assists to achieve effective control over the management of public money. No doubt that the shift towards e-government will result in consequences requires necessarily to develop government accounting information system in line with the new method for management of government organizations.

The comprehensive development of government organizations managements requires similar development in accounting, as scientific researches show in the government accounting system during the past period. The new system will not be succeeded without taking into account the environment in which such system is applied. It is

clear as in "ESCWA" Conference has made the importance of the reform of government accounting systems under the application of e-government within its objectives. A scientific symposium has recommended that it is necessary to restructure the organizational structure of governmental bodies and to develop different systems of government units, including government accounting information system (2003 e-government seminar)

based on above mentioned and many accounting studies on electronic operation of accounting information, it is expected that the application of e-government will affect different accounting processes through input, operation, output and feedback of accounting information, which will lead to a change in method of government accounting, financial internal controls and, government accounting reporting systems. The accountant will face in the light of the application of e-government challenges related to the amount of information and data. On the other hand the increasing importance of speed and accuracy in preparing and operating data, subsequently, if the accountant is not prepared for the government performance development, that is accounting field he/she will miss a lot of requirements of government accounting under an environment of e-government. The commitment to new developments in IT systems and the subsequent developments of accounting information system require that the accountant should have scientific and practical expertise and knowledge of such developments in information systems technology, and should use as tools to support the application through technological developments (Jabali, Mohammed, 2002, p 269). It is necessary to develop the method of operation of government accounting data that achieves the efficiency and effectiveness of government accounting information system under e-government, the government accounting still operates in a traditional manner, the shortcomings will be doubled, and it is a hindrance to the effectiveness and efficiency of e-government.

1.2-THE STUDY SIGNIFICANCE

The research significance is that it addresses new subject related to one of IT uses which is e-government and it discusses its potential impact on government accounting information systems and the research significance can be summarized as follows:

- This study addresses the importance of government accounting system to provide accounting information for different purposes for different parties such as control bodies to achieve effective control over public money management, and decision makers and to make a clear understanding of government financial activity.
- The government accounting information system in an environment of e-government should be developed at present time and it will greatly assist to address the shortcomings of government accounting system under the traditional operation of accounting data.
- The research contributes to the study and analysis of the impact of e-government application on intellectual study and application of government accounting, and the research contributes to the importance of electronically-operated government accounting data.

1.3-THE STUDY OBJECTIVES

- The study aims to achieve the following:
- Show the application of e-government effect on the efficiency and effectiveness of government accounting system, as a main source of accounting information in the government unit.
- Identify the most important effects of e-government on the elements of government accounting information systems.
- Create a proposed framework for government accounting information system in the light of the application of e-government.

1.4-THE STUDY PROBLEM

The basic problem that the research addresses is the study of government accounting system response to the government management system changes from traditional to electronic methods and the impact of the information system and the proposals and solutions that meet the requirements and goals of electronic government management and the impact on government accounting information system, which represents an important requirement necessary to propose a framework for government accounting information system under e-government system.

1.5-THE STUDY HYPOTHESES

- For the purpose of achieving the objectives of the research, the following two hypotheses are developed:
- The increase of transactions under the e-government will force accounting information systems to develop methods and components in order to meet the government needs that will operate under e-government.
- The effects on accounting information systems under e-government will impact on the (physical and human) constituents of accounting information systems as well as its components and also on the nature of the design process in the government that operates under the e-government.

1.6-RESEARCH METHODOLOGY

- This study is based on the following two stable approaches in scientific research, namely:
 - The descriptive approach, it is used to observe and analyze the real situation, and to show shortcomings by means of relevant scientific sources: accounting information systems, e-government, management information systems, and information and communication technologies.
 - The standard approach (what should be), as it can be used to propose a framework for government accounting information system under e-government, which should be to achieve the desired objectives of the research.

The research plan has been divided into four main areas, the first area addresses the nature of e-government and its relation with accounting information systems, while the second area addresses the e-government effect on the main components of accounting information systems that include both: documentary group, book group, accounts charts, and financial reports and statements. Third area requirements for building a government accounting information system in an environment of e-government and the proposed framework for government accounting information system in the application of e-government.

2-PREVIOUS STUDIES AND THEORETICAL FRAMEWORK

2.1: PREVIOUS STUDIES:

- **Rdaideh Study (1998)**, The study aims to track the impact of automated processing of accounting information systems - An Empirical Study in Jordanian Customs Department, through the input and output processing. It also aims to know the rules and controls used in the automated processing of accounting data in the Department of Customs compared to rules and controls that must be applied. The study has concluded results concerning the accounting information systems input in an automated processing to the requirements of financial instructions. The research has found that there is incomplete process of dealing with some sources in the traditional method, the data entry and recording in the accounts achieve a high percentage of the credibility of automated processing system outputs, the programs and applications used in the implementation of accounting operations are sophisticated and do not allow to change or enter data pre-entered in automated processing systems, except on conditions specified in the program, control over operations carried out did not reach the required level, and the commitment of the general conditions does not represent the existence of clear and correct data demonstrates that there is a good auditing on the data sources. With regard that automated processing of accounting data meet the requirements of international auditing standards related to the study and analysis of accounting systems in an environment of automated processing, it has found that there is a significant decline in the control procedures, and in the process of identifying the powers to deal with data-processing system, and the low degree documentation process., and it concludes that there is non-completion of the implementation of controls, as it has found that there is confusion in the process of using appropriate controls for each case. In addition to a degree acceptable to refer to the safety of automated processing equipment and its sustainability.

Ramadan Study (1999) The study aims to measure the effect of environmental and organizational factors and methods of decision-making on accounting information system used in industrial Jordanian public shareholding companies. The study concluded that there is a relationship between environmental factors and accounting information systems, taking into account that companies research sample does not take these factors with

sufficient attention, these companies do not also understand sufficiently the important role of the environment and there is no relationship between organizational factors and accounting information systems, because companies research sample lack awareness of the extent of the contribution of these factors that represented in (decentralization, integration and the bureaucracy) to make a significant impact on the characteristics of accounting information systems. It has also found that the greater the complexity of the tasks, the greater the need for decentralization, and under these circumstances accounting information system will be more complex and more sensitive and lead to the integration of information given. It has also found that there is a relationship between the models of decision-making and accounting information systems, as companies take into account the long term when making the decision to face the future conditions unknown at present.

Al-Hilu Study (2000), This study aims to demonstrate that the commercial banks in Jordan will not be able to continue to work or compete if they do not use computer technology and communications effectively in performing its various operations. This study seeks to give real description of communication and information systems used in banks of Jordan through survey strategic planning directors, marketing managers, and IT managers in these banks. the study has concluded that investment in computer and communications technology leads to lower costs, increase bank profits, and number of depositors, and raise the level of service provided to customers. The banks could not continue activities and provide services to customers without the use of information and communications technology.

Essa Study (2000), The role of information systems in administrative decision making in the Ministry of Education. This study aims to look at the role of information systems in administrative decision making in the Ministry of Education in Jordan in order to know better the role of information systems in decision-making in the Ministry and to identify the comprehensive information systems and weaknesses in the information systems used in the Ministry and therefore to develop these systems and increase their effectiveness. The study has concluded that there is a positive relationship between the role of information systems and administrative decision-making in the Ministry of Education, and a relationship between the equipments quality used in information systems and decision-making, and the a relationship between the software used in information systems and decision-making, there is a relationship between the personnel in information system and decision-making, and a relationship between data and decision-making. The database in terms of inclusiveness, updating, timing, speed and confidentiality has efficiency in providing information necessary for decision-making, and appropriate and accurate information to the administration, which helps in decision-making process .

2.2 THE THEORETICAL FRAMEWORK

2.2.1-THE FIRST AREA: THE NATURE OF E-GOVERNMENT AND ITS RELATION TO GOVERNMENT ACCOUNTING INFORMATION SYSTEMS

Governments throughout the world compete in establishing so-called e-government, in every region in the world from developing countries to industrialized countries, governments put their own information on the government websites, and using electronic mechanism to simplify the complicated operations and interact electronically with its citizens. The next section of the research discusses issues related to e-government and includes the following sub-elements:

The first element - The definition of e-government
The second element - Forms of e-government
The third element - The content of e-government
The fourth element - The objectives of e-government
Fifth element- The data exchange and electronic money transfers and electronic disclosure.
The discussion of the above elements in detail is as follows:

2.2.1.1THE FIRST ELEMENT - THE DEFINITION OF E-GOVERNMENT

The study of concept of e-government is a basis necessary to understand the environment of the modern system of accounting and its impact on the government accounting system components and there are many different definitions of e-government. The following is some of these definitions:

It means "the ability of government agencies and bodies to provide information and to deliver government services among themselves and between the citizens and business organizations and other bodies that are dealt with in an easy fast manner more flexible and at any time 24 hours a day, seven days a week)" (Abu Sadeera, 2001 p2).Some other authors think such as (Alquist, et al, 2001, p20) that e-government represents a unique concept and model of information and public services and it aims primarily at achieving the following: bridging the digital gap in the community by investing information and communications technology developed to deliver government services to citizens and businesses regardless of their places and application dates.

The EU defines, "the process of integration of information and communications technologies in public administrations, which require a change in the administrative organization and new skills to provide and

improve government services (2004 P23 Performance Auditing on E-Government: INTOSAI Standing Committee)The World Bank defines it as " the use of ICT to achieve reform by accelerating the process of transparency, bring distances closer, remove obstacles, and to give citizens the opportunity to participate in all stages of the political process and the decisions relating thereto which affect different aspects of their lives"

From the above we think that the concept of e-government refers to the shift in the government traditional procedures to electronic systems, which provide faster and cost less government services. These gains are due to the reorganization of internal management and procedures and the integration of government agencies databases. In light of the above, the research defines e-government as the ability of various sectors and government agencies to provide services and information for beneficiaries electronically, transparently, equally, quickly and highly- accurate at any time and any place using modern developed techniques while ensuring information privacy and security, and away from the use of the paper documents, and considered as a means to encourage investment and stimulate the movement of business in the states through the websites of the state that show visitors all information necessary, useful and helpful in stimulating the movement of investment and tourism in the state.

2.2.1.2 THE SECOND ELEMENT: FORMS OF E-GOVERNMENT

Forms of e-government are classified, on the basis of the parties that deal with it into:

- Electronic transactions between government units and citizen Government-to-Citizen (G2C)
- Electronic transactions between government and businesses, Government-to-Business (G2B)

Electronic transactions between government units with each other, government to government (G2G)

The discussion of each previous government form is as follows: _

- Electronic transactions between government units and citizen, government services sector is designed to citizens in order to facilitate the interaction of citizens, e-government services provided to citizens through electronic government is represented to renew licenses, birth certificates, ID cards, payment (seifert, G. matthew.2003.p60 taxes, and health services more easily and quickly.

Electronic transactions between government and businesses is represented in government's contribution in improving the business climate and provide benefits to the business sector. The various organizations and businesses use E-commerce among each other (B2B) achieving many of the gains in terms of costs reduction, productivity improvement and stock control. These advantages are achieved when government agencies deal with businesses (G2B) or between business and government (B2G). This includes tax payments, business licenses, and clearance of goods. (Mohammed Hadi, 2004, p 7)

Electronic transactions between government units: Government to Government (G2G) The government to government services is as the backbone of e-government project and represents the electronic exchange of data between government agencies. , some experts indicate that e-government with all managements and levels should improve and update their systems and internal procedures before making changes in its functions to serve the citizens and the business sector and to ensure the success of the transition. This sector includes sharing data between units of government, and electronic exchanges between government departments at national level. The researcher finds that the sectors of e-government is a concept that refers to the beneficiaries of the application of e-government, that has been formed in three groups, these groups share in the range of services needed by these sectors in an effort to contributing to the upgrading of government performance, because the previous sectors are integrated and correlated and it is difficult to exclude any one as they work in an integrated and correlated manner. and we conclude also that users of electronic sites of previous sectors benefit from e-government services through the government website, as the electronic sites classify services by sector. The researcher finds that the sectors classification into these sectors help in designing appropriate government accounting system and in understanding of environment and requirements of modern accounting. and in developing controls programs for each sector.

2.2.1.3 THE THIRD ELEMENT: E-GOVERNMENT OBJECTIVES:

Many authors address electronic government objectives that can be achieved e-government. The most important objectives are as follows:

- 1 – Cut government spending, the application of e-government would reduce the cost of government services provided as a result of a change in the presentation and implementation of services and change mechanisms from traditional to electronic form, thus achieving surplus in the state budget (Al Hammadi, 1422, pp. 5-6)

2 - Increase government ability to easily provide information and services to citizens and business through the use of IT and communication networks. (Abu Sadeera, 2001, pp. 2-3)

3 - Improve the performance of government services to avoid the manual errors that may occur when provided in the traditional way, so the flow of data is easily and safely made and provides transparency to track the performance of each transaction at any time, giving the decision maker knowledge about the causes of delay.

4 - Achieve maximum customer satisfaction by eliminating duplication and intermediaries, reducing the cost of providing the service, facilitating and accelerating transactions for people, and simplifying procedures and government transparency with the public (Al-Dhahri, 2002, p 8).

Based on the above the research finds that there are common factors to all these views, and the most important goals of e-government are summarized as follows:

- Improve the effectiveness and efficiency of public administration, improve the level of knowledge and use of modern technology.

- Rationalize government operations and reduce duplication of procedures

- Obtain more information from operational systems for improvement initiatives.

Defining the goal of the application of e-government helps to determine the nature of information and reports that must be produced by the system.

2.2.1.4 THE FOURTH ELEMENT - THE CONTENT OF E-GOVERNMENT

E-government building means taking into account all real government practices, whether in relation to the public, its institutions with each other or to internal and external businesses, it is considered as a re-engineering of government operations in an interactive digital environment, (Imad Abu Nasr 0.2004, p 68), and sites can be classified into three levels according to the content of the website

- Information content covers all queries to the public or among state institutions, or between government and the businesses.

- Services content allows to provide all basic services and business services.

- Communication content (which is called the composition of communities) allows linking the government and state agencies together at all times and in an easy interaction. From the above it is concluded that the content of e-government specifies the scope of the nature of e-government, it is noted that the e-government introduces the ministries and institutions websites and services, exchanges information and documents via service content, and content communication which represents a direct interaction between the government and the user who can receive and complete services at the same moment. This division helps in determining appropriate accounting system and accounting procedures and adequate means for the completion of transactions and the need for electronic payment systems which will affect the characteristics of E-accounting system that represents a source of electronic accounting information under governmental or non-governmental application environment. The design must include user interfaces in computer appropriate to the users of these systems. This will affect the input and output forms and the need to link to internet, and this will result in existing new departments and transferring others electronic operation that base on e-government system.

2.2.1.5 FIFTH ELEMENT: ELECTRONIC DATA INTERCHANGE, ELECTRONIC MONEY TRANSFER AND ELECTRONIC DISCLOSURE IN AN ENVIRONMENT OF E-GOVERNMENT

This section discusses the process of electronic data interchange, electronic money transfer and electronic disclosure. The discussion of these topics is as follows:

ELECTRONIC DATA INTERCHANGE:

Present information and communication revolution has contributed to new developments in the field of government transactions, e-government that is characterized by no paper documents used in executing transactions, all documents are electronically sent without using paper. The system through which these documents interchanged is defined as electronic data interchange (EDI) that includes the interchange of government services documents among individuals and different institutions. There are several standard systems for the electronic documents interchange. These documents are placed in a standard form and the rules governing the negotiable letter are specified using a certain system. The electronic documents interchange can be defined as "the transmission of electronic business and government documents from one computer to another in the standard documents using means of communication which may be in the form of services provided by a third party, such as value-added network or connection between two points of computers via telephone lines, magnetic tape or any other electronic medium" (John Adhid 2002, p 2).

The researcher finds that the electronic data interchange is based in the light of the concept of e-government on the ability of governmental units to exchange all information, data and services electronically, whether this

electronic interchange of data and information is direct transfers from one computer to another between several units, which have networks connecting with each other, or through the electronic data interchange via information networks, and connecting computers, in this interchange local and broadband networks may be used. The electronic interchange of documents has many features that are not available in traditional systems based on the use of paper and intensive labor. These important benefits are quick access to information in timely manner as well as more accurate data by reducing the re-encoding of information and quick detection of errors. These features allow organizations to respond quickly to the needs of its customers so that they can remain at a competitive position and reduce costs and improve the efficiency and effectiveness of operations. Some organizations to implement electronic interchange of documents to achieve the benefits of using advanced technology. Thus other institutions are forced to apply it to face the competitors, to reduce costs or respond to pressure of trading partners who use the system of electronic interchange of documents.

ELECTRONIC MONEY TRANSFER:

value is considered as all kind of government services, in e-government it lies in the reduction of the service costs, and to facilitate service to customers and minimize the risk, so the failure of these things may leads to destabilization of the e-government, especially when paying services costs, and in this part of the research we will discuss the concept of electronic money transfer and electronic payment methods for these services in light of the application of e-government Electronic system of money transfer can be defined as the process of giving (Permission) to a bank, to carry out movements of money transfer (creditor and debtor) electronically from a bank account to another, it means that the transfer process is done via the telephone, computers and modems instead of using papers. Electronic system of money transfer, if correctly implemented, is characterized by a high degree of (Security), (Ease of use) and (Reliability Electronic system of money transfer allows to any institution to accept the invoices and automatically generates payments after verifying the validity of documents . The electronic payment methods in the light of the application of e-government can be summarized as follows: First, Traditional cards (plastic with magnetic tape), including debit cards, that are only used for accounts payable to customers (issued by international or local institutions), and credit cards are used for the accounts receivable according to the limits specified (issued by the by international or local institutions). The use of units and Automatic Teller Machines (ATM) cards issued by the Bank to its clients to implement some limited banking operations (traditional and innovative) of the various outlets (not via Internet). This card allows to clients dealing with their bank accounts at any time, whether in official working hours or other during vacations and holidays at 24 hours (services: balance inquiry - withdrawal - deposit -checkbook request -a statement of account request - Print a brief statement of account - PIN Change - transfer from account to another - pay monthly obligations), and the innovated electronic services cards: Internet card that allows payment of monthly subscriptions in satellite television, phone bills and mobile purchases via the Internet, or in commercial transactions that are face to non face for goods and services through the Internet or purchase by mail or telephone.

Second: Non-traditional cards, (plastic with electronic chip), including stored value cards such as smartcards or other, by allowing units of money to be stored on these cards or on electronic media such as the personal computer of the client that is downloaded in a special software for this purpose. This money is used to make payments to transfer to electronic media for the corresponding parties. The latter cards are also characterized by different levels of security and the possibility of the participation in more than one type of services

ELECTRONIC DISCLOSURE OF DATA:

Electronic disclosure is that a government units represent their annual financial reports- the state budget and appendixes at a minimum level, information related to the financial position, the cash flow and public debt. In some cases, it includes the complementary explanations and control bodies - in its (Arabic or English) website on the Internet , and with display files online, or download files to a computer connected to the network in PDF application.

Internet financial report is based on the developments of information and communications technology. The developments and internet means and tools allows more advanced and accepted presentation and disclosure means for network users and government units at the same time, to get the direct financial report in a timely manner. These tools and means are included in the developments of information technology in general, which developed from simple forms, such as Extensible Markup Language (XML) to Extensible Business Reporting Language (XBRL), which is an extension of the previous method, or XBRL based on XML. This method is based on means and tools of text connecting and converting, and the disclosure of information in general, through what is known as the services of the international information network (Web). The professional

accounting organizations focus on the use of XBRL which is electronic language can be used to create financial reports in order to be transferred, exchanged and published on the Web through computers to network users. AICPA considers that financial reporting language on the Internet will become the digital language of business, it is a framework would allow - as a way depends on the criteria - to prepare and publish financial reports in varied formats, and it can exchange and analyze information included, as this language will enable automated exchanges and reliable extraction of financial information among many software applications.

Electronic disclosure process is associated with many risks and threats related to the nature, tools and methods of disclosure. Including risks related to information security-related internal systems, and the access of unauthorized persons into these systems to steal data or change its content, and risks of changing the content of data displayed on the website. For users inability to verify the identity of the government unit, if it is not known in advance, as the data that disclosed on a website is related to a fake unit that does not exist. Risks related to privacy and security of data, such as credit card numbers and other personal information, and political and religious views and trends that are electronically exchanged.

From the above, the relationship between e-government and government accounting information systems can be summarized as follows:

The government accounting information system represents a subsystem in government unit and consists of several subsystems work together in a consistent and mutual manner in order to provide past, current and future financial and non-financial information, which serve to achieve the government objectives. Many governments move towards the use of e-government which represents one of the changes and developments that must achieve benefits for government units that can help to achieve their goals. The government accounting information system is an open system affects and is affected by the environment in which it operates, as it is a formal system of information in any governmental unit and thus it should provide different information for many entities, the government accounting information system is required to take into account all the changes and developments that occur in different areas surrounding its environment and especially with regard to new developments in the use of information and communications technology, which e-government is one of them.

It can be argued that the application of e-government will require from accounting information systems to take new developments that will be produced by the work requirements under the e-government especially with regard to the need to use modern electronic means in accounting and re-design the system in line with electronic operation of data and the subsequent other effects whether components or elements of the system and that I will discuss later.

2.2.2 THE SECOND AREA: E-GOVERNMENT IMPACT ON THE MAIN ELEMENTS OF GOVERNMENT ACCOUNTING INFORMATION SYSTEMS:

The government accounting system is an accounting system that must provide financial and non-financial information of government activities and processes that achieves the purposes of its users, especially the administrative government units for the purposes of planning, control and performance evaluation, and even make good decisions. It has an important role as one of the most important affecting variables (Al-Tahan, Mohammed, p 37), government accounting reflects the administrative system of government, the types of budgets used and the needs of public administration from the multi-information for different purposes in line with the directions issued by many scientific and professional organizations, and other various organizations that interested in government accounting. The objectives of government accounting system can be summarized as follows: -

- Accounting for government collection and spending.
- Financial control on the implementation of the state balance sheet.
- Management performance in providing information about its responsibility to users of "reports".
- Measurement of management effectiveness in achieving the objective in the use of resources.
- The use of information in determining the financial positions, policy-making and decision-making.

Although the application of e-government takes place, accounting process is still made manually and traditionally, which is the direct cause of the deficiencies in the government accounting system. In the Hashemite Kingdom of Jordan, e-government project starts in 2006 and is still under process and most government transactions are still made manually despite the fact that the application of e-government has made progress in Jordan.

Electronic accounting information system makes a framework includes a set of physical and human elements that interact together according to the accounting concepts, principles and rules that operate according to a set of procedures called the accounting processes using a set of accounting and non-accounting methods, in order to provide the information required for internal and external users. Based on this definition, an analytical study can

be made to illustrate the expected impact of the application of e-government on the foundations of government accounting information system (accounting unit, methods of balance sheet planning, methods of accounting measurement, financial reports., internal control systems) as shown in previous research in the field of the use of computers for the operation of electronic accounting data in government units, the impact of such use on the foundations can be determined as follows:

- Intellectual framework that includes accounting concepts and principles that govern the government accounting system, that no changes will happen, it will remain constant, whether using computer in profit or not-for-profit organizations (Jebali, Mohammed, 2002.278).
- The technical accounting framework includes three known phases that are inputs, operation and outputs, it is expected a fundamental change in all three phases, (Hammad, Mohamed, 1995, p 4) that in light of the use of computers paper documents will be disposed , transaction processing will be lined, and duties will be frequently consolidated within the system and independent tests of performance will not be possible, with the ease of designing accounting reports.
- Preparing budgets, whether current or capital, the prepared programs for preparing budgets will help greatly in using a new system and take into account performance programs. Many researchers call for the application of these programs, which would greatly help in planning and control the state balance sheet through systems (operating information system), (database system), (communications network organization) (Al-Qadhi, Mohammed, 346), in addition to operating systems, distributed or decentralized for preparation and implementation of the budget, which would facilitate the planning and control of implementation.
- Internal control systems : The application of e-government led to a change in government work environment and increasing risks associated with government performance, where the absence of audit in addition to the need to provide programs specified to the pre- control of spending and post- control of auditing and the need to provide specialized programs in addition to providing internal controls and protect the security of information, and financial control personnel should be rehabilitated for control procedures necessary, whether financial or performance control.
- Periodic reports.

Based on the above the researcher finds that the impact of the application of e-government can be determined on the foundations of government accounting information system as follows:

FIRST: THE INPUT

Although the government accounting system includes a number of documents related to expenses, payments, revenues and other receipts but accounting literature shows that the work of accounting in light of the use of computers that operate the accounting system will be without paper. All paper-based documents used for evidence and documentation will not exist, and it will be replaced with electronic documents, the accounting process will be recorded and treated after input phase without documents or papers. The system conformity should be considered at that point with rapid checking government service seeker data, and all accounts associated with the government activities such as revenues, uses and regular and current accounts, and some things must be taken into account in designing such documents used in the input stage: The design includes ease of understanding without error and it ensures that the speed process of data input to the computer. The design includes instructions on how to enter data into different entries. That government accounting cycle will vary in stages of compilation, registration and saving of accounting data, with respect to the system input, it will become invisible files as basis of the government accounting instead of records and accounting books. It is well known that accounting books for the government accounting system based on the double entry system, and the general journal will weaken on the grounds that it would be a byproduct of the process of data operation but it is not the main source for transfer in the case of manual systems, with an emphasis on the importance of sub-books , largely on the basis that it is a key element in the operation of the data. So regular records will be vanished and government accounting data becomes invisible.

SECOND: THE OPERATIONAL STAGE

Databases will play an important role in the computerization of the government accounting information system, as it can depend on a number of physical and logical files that arrange the computer records on storage media and it is known in this area Master File, Transactions File, and other files. Thus the most important features of the electronic accounting data for the purposes of providing government accounting information is that files system versus files database system (Joseph, Shaaban Mubariz, pp. 158-159).

The government's accounts linked with many transactions and all are subsystems. Specific programs can be made and designed for each account that contains only data of these sub-accounts and separate from the rest of other subsystems files, where transactions are compiled in the schemes that divide the new system data into groups defined as the computer subsystems (Abu Atta, Majdi, 1994, p 20), This is a fundamental subject to understand the nature of the accounting information system, which is prepared for the main system in administrative government unit, where there are several accounting cycles, which could link with these subsystems in government organizations such as purchase cycle, storage cycle, reporting cycle, and cycle of planning and control in the operational phase of the accounting data for the purposes of the provision of e-government accounting information that should include the entry of transactions associated with the government accounts operations in stages in the operations designed for this purpose, and operations file processing and the master file updating for general ledger accounts as ledgers summaries shall be replaced by master files, and sometimes these files may not appear, and preparing financial reports, although in some cases it is not necessary to print them as they are saved on the electronic storage media.

THIRD: OUTPUT STAGE

The output of the government accounting information system is prepared in the form of financial reports of all kinds, according to the accounting periods that generally accepted in the government activities under desired development it is one of bases of that system. according to professional and academic organizations (Al-Tahan Mohamed Abou El Ela, p 5). The goal is to provide accounting information for all users, whether viewers, creditors, investors, or others, in order to inform them about the government's achievements and future commitments, as well as deliver financial information and results, it is information - as stated in the paper work GASB when develop the general framework of the objectives of the government accounting system can be used to compare between actual results and the budget or for the purposes of assessing the financial position of the administrative unit, to determine the compliance with laws and regulations or to assess the effectiveness of the efficiency of the administrative government unit. In the light of electronic government of accounting data, The application of e-government and the transition to full technical government accounting information system. The researcher expects gradual reduction of all printed financial reports and shall be replaced by reports visible on the computer screens or saved on modern storage media for this purpose, such as CD-ROM CD or magnetic tapes outside the computer main memory.

CHALLENGES OF THE GOVERNMENT ACCOUNTING SYSTEM UNDER THE APPLICATION OF E-GOVERNMENT:

Accounting information system faces a range of challenges under the application of e-government that can be summarized as follows:

Legislative challenges

A lack of accounting legislations determines how to handle, measure and disclose the processes that carried out under the e-government, which resulted in several accounting problems, in addition to the lack of accounting or auditing standards governing the operations of e-government. To address this problem, government accounting bodies must seek to draft these legislations.

Technical challenges

The accounting profession has kept up almost all the changes of the traditional government, on the basis that the majority of those different accounting entities have qualified its members through training and education to deal with environment changes. Unfortunately that approach has not been adopted yet in an environment of e-government, and especially that such an environment is rapidly evolving and changing, and it is necessary to take the following challenges in mind:

- Rehabilitate each accountants and auditors to the technology of e-government programs.

- Adopt technological education programs accompany the teaching of accounting.

THE CHALLENGES OF INTERNAL CONTROL

while internal control is an essential base of the government accounting system, that is achieved through what is known as internal control, and when accounting literature decides that internal controls guide associated with the review process and also based on electronic operating system of data, and many decisions and financial transactions are made by computer. Transactions data and master file data in central computer in computers network distributed in all administrative government units. It is difficult to separate between functions as the electronic operating means that one person makes all input, processing, output activities and it lacks physical evidence and transfers to electronic files.

The researcher believes that it is necessary to develop the internal control structure in the government sector in line with the techniques of computer used in the operation of the government accounting information. It is therefore proposed in this regard to provide adequate guarantees for the proper and adequate operation for all data of administrative government unit immediately after data is obtained and accurately identifies the person responsible for various adjustments in government accounting data and achieves full protection to the electronic system from hackers but not users who have access to the system and provide guarantees for user guide of the advanced technological system and the efficiency and update of the system.

CHALLENGE OF THE SECURITY AND SAFETY OF ACCOUNTING INFORMATION

Under the system of e-government, the accounting data related to financial and economic operations of the administrative government unit with the and administrative units or the national economy is characterized by inability to follow its electronic track because paper books and records are not used. The registration process will be made in memory of the computer and the storage media and that there are networks distributed among all the administrative government units and a central computer for administrative government units with electronic sub-computers. It is expected that the scientific communication will be free from other control bodies, which led to questioning the efficacy and safety of the data entry process and access to information for the purposes of internal control.

There are some risks can be associated with operation of the accounting data, and is expected to occur in the government sector as follows:

- Lack of personal judgment of the accountant as an operator of accounting data.
- The difficulty of determining responsibilities in case of making any adjustments in the data or information.
- An increase of the likelihood of errors in the output of computer.
- Reduction in the number of original documents in its traditional form, leading to a lack of references as evidences.
- The behavior of employees towards the existing information systems to the accounts and the ease to manipulate and it is difficult to detect these crimes.
- The widespread crimes of viruses accounts: Based on the review of these problems expected for the government accounting system under the application of e-government, it is necessary for a framework for government accounting information system agree with the e-government on the one hand and help to address the deficiencies associated with the traditional accounting information system, and I will discuss in the next section of the research that suggests a theoretical framework for government accounting information system taking into account the necessary requirements.

2.2.3 THE THIRD AREA: REQUIREMENTS OF GOVERNMENT ACCOUNTING INFORMATION SYSTEM IN AN ENVIRONMENT OF E-GOVERNMENT

I discuss in this section of this study the requirements of government accounting system in an environment of e-government and as approach for making the government accounting framework appropriate in an environment of e-government and both subjects are explained below:

-REQUIREMENTS OF GOVERNMENT ACCOUNTING SYSTEM IN AN ENVIRONMENT OF E-GOVERNMENT

From the above presentation of the impact of the application of e-government on the accounting system, the main axes of the requirements of building government accounting information system can be summarized as follows :

- * Develop and identify the target of the proposed framework: requirements for building an accounting

information system is to develop rules and standards to support government accounting information system and meet the requirements of the government and the purpose and goal of the system, in terms of providing appropriate information for planning, control and decision-making, in addition to the completion of government transactions quickly and with high accuracy. Main objective should be developed in order to focus on developing the role of a government accountant in e-government as an effective tool for government accounting in an environment of modern information technology and contribute to the success of electronic accounting system.

* Identify the characteristics of systems resulted from the electronic operating of data as evidence of the absence of paper documents in this regard computer input records will take a new form, as there is no visible documents of the input and output, and the inability to trace government transactions.

* Taking into account the complementary relationship between the integrated accounting system and direct communication between the electronic trading system of the data in terms of government accounting information system of all parties in need of government accounting information from the Ministry of Finance, State Budget Department and Audit Bureau as a control body, where communication and direct access are made without the need to access to these systems by other media, which saves time and cost and achieves prompt completion.

* The need for technological infrastructure to activate the accounting information system of e-government, through the availability of all electronic devices, information networks and the highly-efficient various human resources.

-APPROPRIATE GOVERNMENT ACCOUNTING FRAMEWORK IN AN ENVIRONMENT OF E-GOVERNMENT

The role of government accounting under the application of e-government, and to achieve its objectives for the purpose of providing information to government accounting control, planning and decision-making, it is proposed that the framework includes the following elements:

- Develop and update laws, regulations and instructions governing the performance of government accounting in light of the application of e-government. This requires amendment the financial government system through the introduction of special laws in light of the concepts of electronic transactions and electronic payment methods.

The Ministry of Finance has developed laws related to some electronic transactions that are instructions applied for finance for the collection of revenue by e-money transfer No (10) for the year 2003 and the instructions applied to the financial affairs of the revenue collection by credit card and its amendments No. (11) for the year 2002, but these instructions are not enough and do not cover all government transactions. In addition to that electronic evidence of the government accounts must be developed to include the general ledger accounts uses and government resources to show their results in the final account of the state, provided that such action covered by sub-ledgers of income and expenses books, and total of current and regular debtor and creditor accounts.

- In light of recent trends for the development of government accounting information system, it must reorganize the administrative government unit by deepening the understanding of the meaning and the concept of computerized government accounting information system and its application and benefits. To clearly define procedures for the use of computers in the implementation of the government accounting process, and to decentralize government administration at the level of each administrative governmental unit.

-Use of electronic accounting systems in order to operate government accounting information system: The variation of systems that each one has different characteristics, in relation to material components of the computer systems and programs, as database systems may be used which includes a software system for data management that known as database management system, that is a software package works for the purpose of the integration of multiple physically- integrated data files. The application of the operating system in groups (batches), where all documents related to each other can be compiled in groups and operated at once at the end of specific time periods or when the group reach a certain size or on the basis of values, the use of remote operating systems, and computer networks systems: it is a system that requires centralized structure to make remote communication, through the link between the central computer of government administration and other government units that known as peripherals and distributed operating information system. The researcher finds that government financial information management must be prepared to achieve an integrated features, providing integrated financial accounting system for all ministries and government departments. In all ministries and government departments, data can be processed via safe governmental network. In addition to that the system must include the implementation of the budget and accounting information related to the government and its departments. There is one system for all financial managers in government ministries and departments, to manage all financial accounting operations. This allows the system to monitor and reconcile financial and accounting overlapping operations. The system links the central bank systems with the Income and Sales Tax Department, Customs Department and the public debt management system.

- Making procedures and accounting methods of e-government comply with government accounting information system under the application of e-government, it is expected that government accounting is carried out through several methods and the appropriate evidence must be provided for the implementation of accounting transactions and procedures necessary for the type of methods and the nature of interactive website and the need to electronic payment methods, and identify nature of site design to suit the user's needs, as well as it should be considered to be the interface used is consistent with the nature of the user.
- Development of technical skills and practical knowledge of government accountants in the application of e-government.

3-RESULTS AND RECOMMENDATIONS

In the light of the analysis that the researcher conducts in this paper it is shown that the results and recommendations are as follows:

3.1:First results:

- In order to government accounting information systems contribute to achieving the government objectives, all changes and developments must be taken into account that occur in multiple areas surrounding its environment. Especially with regard to new developments in the use of information technology and modern communications, which e-government represents one of these developments.
- As the e-government system is an actual fact that has advantages associated with the provision of government services and dealing with all other sectors, administrative government units should be reorganized and follow the decentralized system of e-government.
- Many governments have used and applied information technology as all sectors through e-government which requires the accounting information systems re-evaluate components and methods used in data collection, storage, processing and delivery to entrusted bodies to take different decisions.
- The government accounting information system is a source of the information in the administrative government unit, that must be developed and changed from manual operation to the electronic operation of accounting data under the system of e-government. It will affect the basic components of government accounting information systems that are: documentary group, books group, accounts guide, financial reports and statements group, which requires the need for taking into account these effects and their implications for the design of accounting information systems.
- The system of e-government impact is expected on the foundations of government accounting information system in input, operation, output and feedback, which is a prerequisite for building a framework matches with that system. As a guide for addressing deficiencies in that system and to overcome the accounting problems, whose causes returns to the manual operation of the accounting data.
- The accounting information systems in government through e-government requires attention of human staff (represented by individuals based on the work of accounting information systems) and develop the skills of knowledge in the areas of use of methods of information technology in order to be able to deal with it and benefit from its use in government accounting information systems.

3.2 -RECOMMENDATIONS

- The need to continue scientific research in the identification and study of the effects of the most important information technology and modern communications to government accounting information systems in e-government.
- The need that the subjects, especially accounting information systems contain curriculums using the methods of information and communication technologies in general and e-government in particular, in order to prepare accounting staff, who graduated from the colleges and scientific institutes how to understand the nature of the work of these methods, as well as in the work of accounting information systems.
- The need to rehabilitate public accountant to support the theoretical and practical need to shift toward e-government accounting information system, that system is designed to provide the information necessary to evaluate the performance rather than the traditional objectives of government accounting system.
- The need for government accounting standards related to measurement and accounting report, that fit with the desired development of the e-government accounting information system.
- The need to provide basic requirements for the use of the proposed framework for information technology government accounting, with the importance that the frame includes some modern concepts in the field of information technology and in line with government work as well as some accounting systems for the operation of accounting electronic data and finally appropriate accounting methods.

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