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| **Reflection of Accounting Information e-commerce And Horizons of Its Application In The Iraq Stock by Exchange** | M.S.C. |
| 2007 | Year |
| The topic of this research is **"Reflection of Accounting Information by e-commerce And Horizons of Its Application In The Iraq Stock Exchange"** The accelerated development in information technology and computers has assisted in its penetration in various aspects of life, including its use in accounting, through the vast variations in entering information technology and communication revolution epoch. The research's dilemma incarnates in the great development which the world encounters in means of electronic information exchange, and the transparency of international stock marketsAs we are in turning point in which the Iraq Stock Exchange lacks mechanism to use such technology, as the decisions taken thereat didn’t go beyond the market boundaries, as if it depends on extemporaneously, assessed haphazardly, and lacks accuracy, all this reflected on the investment decisions.From this point, it comes to surface the importance of this research in extracting a phase of scientific progress in the past view years, represented in information revolution and development of stock markets, aiming at developing the Iraqi circumstances in general, and Iraq Stock Exchange in particular, through shedding light on the role of accounting information, and the importance of applying its procedures in stock market, seeking to attract the dealers of this markets.Thus, the research theory comes out with the following: * There is a difference in applying accounting information in traditional stock market and accounting information in electronic stock market, and its impact on introducing electronic e- commerce.
* There is a correlation between providing accounting information, and the investors attraction to invest in stock market.
* There is a correlation between the rise of company's shares value, and the increase of investors seeking to obtain its shares.

Finally, this research leads to the following conclusions:* That the accounting information incarnate in the shape of financial reports that extend to include the financial lists, notes, and the auditor's report and the like, as it represent the final methodology of accounting transaction, the financial lists form the greatest majority of reports, as it represent accounting basis, including the accounting items, as they are means to achieve the objective, and not an end in itself.
* Stock Exchange Market constitute a criterion of economic, political situations that prevail in the country, as it represent one of the positive indicators of economic, as the raise in circulation movement in the market, the economic development, and the increase of investment activity.

The recommendations tackled in this research, has determined a mechanism, and established the foundations, as seen by the researcher, contribute in effectiveness the ability of Iraq Stock Exchange, and achieving lots of attraction and growth, by establishing modern and efficient market, ease the entrance of technology world, including e-trade. In this manner, we shall commence a new epoch of stock markets in Iraq, which are able to attract investors and those looking forward to establish new investment centers.  |  Abstract  |