

The Evaluation Efficiency of Accounting Information Systems in Commercial Bank of Syria

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ABSTRACT

The aim of this research is to set up a complete framework for evaluation of Accounting Information Systems (AIS) in Commercial Bank of Syria. To achieve this aim, the researcher adopted the descriptive analytical method, as the researcher divided this study into two parts: the theoretical part, in which he presented the Efficiency of AIS in banks and the criteria's of these systems Efficiency that enable us to evaluate the Efficiency of AIS; and the second part, the practical one, in which the researcher distributed /45/ questionnaires in the branches of Commercial Bank of Syria in the Syrian cities.

The research concluded the following:

1. AIS can activate the Syrian Commercial Bank's activities and effectiveness.
2. AIS have very important role in achieving the competitive advantages of Commercial Bank of Syria.
3. AIS help the Commercial Bank of Syria to achieve control and management goals.
4. AIS have an influence in reducing risks and helping Commercial Bank of Syria to manage them.

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