

**The Role of the Banking Financial Statements in
Achieving and Developing Efficiency of Banking Activity
"Field Study in Commercial Bank of Syria"**

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Abstract

This study aims to view the role of Accounting system outputs in helping banks management to achieve its goals in Effectiveness and Efficiency through decisions making.

The Accounting system is the most important resource for reliable information that enables the organization to achieve its goals, especially after using computers that helped the Accounting system to develop by storing, recording, classifying, and summarizing financial transactions for financial statements publishing. It supplied banks management with all past and future data and information that helped achieve the required function.

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