

The Influence of Accounting Information Systems in Achieving Commercial Banks Control and Risk Management

Abdul Razzak Al-Shahada. Saad Al-assi*

Dept. Accounting, Faculty of Economics, University of Aleppo

Abstract

The aim of this research is to study the role of Accounting Information Systems (AIS) in achieving commercial banks control and risk management.

To achieve this aim, the researcher adapted the descriptive analytical method, that researcher divides this study into two parts: the theoretical part, in which he presented the AIS in commercial banks and the role of these systems in achieving commercial banks control and risk management; and the second part, the practical part, in which researcher distributed /45/ questionnaires on the branches of commercial banks in Aleppo city.

The research concludes the following results:

1. AIS help the commercial banks in achieving control and management goals.
2. AIS have an influences in reducing risks and helping banks in management them.

Concerning to the above mentioned results, researcher recommend to take the (AIS) in commercial banks as an important resource among its resources, as well as to set standards to enable management and other control boards to discover mistakes and work to amendment them. Beside of making the developing and improving these systems as continuous transaction in banks that never stop at achieving limited stages, it's very important to have continuous training for human resources in banks especially in informatics field, and coupled this training in reducing risks and increasing the efficiency of control systems in banks.