

THE INFLUENCE OF INFORMATION TECHNOLOGY ON PERFORMANCE OF  
ACCOUNTANTS IN TRIPOLI, LIBYA

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2010

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## **ABSTRACT**

This study is part of a larger study to explore and community , Factors that affect the organizational culture and adoption of information systems for the oil in Libya and banking sectors, And the results showed that there is a direct relationship between the positive and dimensions of societal culture, And the results showed that there were no differences in the community, Dimensions of culture between the two sectors covered in this study. This means that is affected by the adoption of the culture and community, Other factors that deserve investigation and future implication.

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## **CHAPTER ONE**

### **CHAPTER ONE: OVERVIEW OF THE RESEARCH**

#### **1.1 Introduction**

Information Technology (IT) has revolutionaries the way in which accountants work when it comes to using technology in preparing the books of accounting in such a way that work that used to be carried out by many people working within any organization has been reduced to few worker. Advances in IT transformed many firms in professional service industries and especially when looking into Tripoli in Libya the professionals in public accounting industries have been transformed. Once a slow paced and conservative industry, accountants underwent tremendous changes at the turn of the millennium sparking large rapid changes in the way information technology is viewed when carrying out business transactions in accounting Elliott, R. (2000). Many accounting professionals have been experiencing different changes and tremendous growth over the past century, fortunately due to unethical accounting practices there has been an increase need for advanced technology of accounting system in order to better monitor what is going on with an organization especially in Libya. The information technology has revolutionized the way accountant work once a job that would require many accountants to tackle can now be easily done by a single person with a computer.

#### **1.2 Background**

With the introduction of information technology into the human lives no one ever thought that the effects of technology changes in IT would have such effects on all the aspects of the human life, this has also lead to affecting the accountants whether positively or negatively in carrying out business transactions. The introduction of information system into the banking

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