

Introduction :

Since 2300 BC, various means have been used to deal with accounting books. Where the Samurai used clay tablets to write data on them, while the Romans used wood covered with wax, and the use of papyrus spread in ancient Egyptian civilization, and in Islamic civilization, cloth was used. As for the first foundations of accounting, they go back to the mathematician Pacello, who contributed to the formulation of the theory of double entry in the year 1494 AD. This theory was not used significantly until the year 1869 AD, and Pacello was interested in proposing and preparing three types of accounting books: the ledger, the daily, and the draft, which have been used in preparing accounting statements until this time. Development in the international trade environment and the emergence of many industries and inventions also contributed. In establishing the ideas, principles, theories, hypotheses and terminology of accounting science; In order to provide appropriate assistance for analyzing financial data

Accounting is a science that combines many principles, the foundations and rules that are used to analyze financial transactions when they occur, record them based on supporting documents, then classify and classify these operations and summarize them so that they enable the institution to determine its revenues and the cost of obtaining these revenues, and then extract the result of its work from profit. Or a loss for a specific financial period and a statement of its financial position at the end of this period.

In 1970, the Accounting Principles Board (APB), affiliated with the AICPA, issued another definition of accounting, defining it as: "A service activity whose function is to provide quantitative information, which is essentially financial in nature, to an institution, which must be useful in making economic decisions." ". As for the SCF financial accounting system, it defines financial accounting as: "a system for organizing financial information, which allows storing basic numerical information, classifying, evaluating and recording it, and displaying statements that reflect an honest picture of the situation."

What is the strategic role of accounting?

- What are the different types of accounting?
- What are the accounting principles?

Hypotheses:

- 1- Preparing the financial data resulting from financial and economic events in the form of data documented with documents confirming their authenticity and considered as the primary material for starting the accounting process.
- 2- Recording the data that was prepared and classified in accordance with accounting standards and laws governing accounting procedures and in accordance with the accounting system, policies and accounting methods that were prepared for the facility; In order for this data to eventually become financial information that can be summarized in the form of financial reports for users.
- 3- Preparing various financial reports, whether public or private, clarifying and communicating them to the beneficiaries according to their purpose, and presenting them in a comprehensive and clear way that serves the purpose of their preparation.

The first chapter :

A- Financial Accounting: Financial accounting is considered the origin from which other branches of accounting branched. It is concerned with analyzing the financial transactions that occur during the accounting period between the institution and third parties, recording them, classifying them, or classifying them, with the aim of preparing external financial reports that provide their users with financial information about the result. The organization's business and financial position .

B - Cost accounting (analytical or cost accounting):It seeks to determine the cost of production and help the organization's management plan the various production activities and achieve control over them for the purpose of achieving production efficiency and ensuring the optimal use of the various production elements, in addition to providing management service.

C- Management Accounting : The Management Accounting Committee emanating from the National Accounting Association defined management accounting as: "the process of identifying, measuring, compiling, analysing, preparing, interpreting, and communicating financial information that management uses in planning, evaluation, and control within the organization."

D-Government Accounting (in English: Government Accountant): It is the accounting specialized in various types of government systems. Where

government accounting is concerned with monitoring the financial situation of governments; By determining tax expenses and providing assistance to government institutions during the implementation of the planning process for financial activities, government accountants also have the responsibility of reviewing and auditing business activities.

The second chapter :

– Principles of Accounting The foundation of the science of accounting was based on a set of main principles, which are:

The principle of continuity: It is the assumption that a business or project has an indefinite lifespan, and the principle of continuity depends on preparing its budget at the end of a certain period of time in order to clarify its financial position

The principle of consistency: It is to ensure the application of fixed – accounting processes throughout the years of work, while using and applying fixed means of measurement, concepts and terminology while dealing with all elements of the accounting lists

The principle of comparability and similarity; Symmetry is defined as the similarity in the data of accounting reports for a work or project. This is considered one of the basic goals in the work environment, and it depends on the application of Accounting procedures and means, and fixed classification and disclosure tools, reflect true images of the accounting lists. Comparability is the appearance of similarity in the characteristics of the lists that help facilitate comparison, forecasting, study, and analysis to make the right decisions.

The principle of caution: It is the concern to record the original values of revenues and assets at their lowest value, while for expenses and liabilities; they are recorded at their highest value.

The principle of objectivity: It is the interest of accountants in determining the topic that they will use in accounting measurement, and then choosing the measurement processes to accurately describe the elements

The principle of historical cost: It is the reliance of accountants in determining financial values on past events more than on events expected to occur in the future. Therefore, attention must be paid to the expenses that were actually paid to purchase an asset, ignoring all considerations related to the scrap value,

production value, market price, or selling price, and relying only on the price that was actually paid to obtain the asset.

Conclusion :

The strategic role of accounting is to provide accurate and reliable financial – information to help organizations make informed decisions. This includes tracking financial performance, identifying financial trends, and analyzing financial data to support decision-making processes. Accounting also helps organizations manage their financial risks, meet regulatory requirements, And improve its financial management in general. In addition, accounting provides valuable insights into an organization's financial health, which can help stakeholders, make informed decisions about investments, financing, and other financial matters. Overall, accounting plays a crucial role in the strategic management of organizations by providing accurate and reliable financial information that supports informed decision making.