Analytical Study On The Reflections Of Integration Between The Philosophy Of Fuzzy Logic And The Quality Of Accounting Information On The Investment Decision Makers (Field Study)

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Introduction:

Investors is an important element in the established markets, they are providing capital for new companies, and the expansion of existing companies, and is the investment decision is the main concern for them, it represents the biggest challenges they face, and the reason is to increase the degree of uncertainty surrounding it, many alternatives available, the different criteria of preference, and the intensity of competition, as well as to sudden changes in economic conditions of local, regional, and global ... Etc.

Require the investor to a useful and beneficial information for the purposes of making investment decisions, accounting information is an important and useful in a real situation, investment, and relied upon by investors to make significant investment decisions.

However, the accounting information as it is no longer sufficient to meet the needs and requirements of investors, because it suffers from inherent fuzzy inherent in its nature, does not melt or exposed this fuzzy by increasing information about the event or phenomenon that measure, and accounting terms are inaccurate in determining the meaning and therefore bear more than one meaning and more of an explanation for its employees, as well as the dependence on personal appreciation to the individuals, also contributed to the drafting of narrative accounting information quality standards, and the lack of a quantitative indicator to inform these fuzzy standards, to increase the expectations gap between the practitioners of accounting and auditing profession, and preparers of accounting information on the one hand, and the users of the On the other hand, the information and, finally, the disparity in the relative importance of different criteria as important depending on time, type of industry, professional organizations, published standards, both domestic or international, to differences in the development of information technology, and different legal and legislative environment governing the profession of every state.

In spite of the continued releases of local professional organizations, regional and global standards, bulletins, interpretations and guidance on frequently, in order to increase the quality of accounting information on the one hand and the elimination of distortions of the application of standards,
on the other, but all of these standards and publications are still suffering from the uncertainty, in addition to the possibility of incompatibility among them, and their dependence on the logic of bilateral deals with the information through the issuance of the provisions, either as an absolute to be understood or not understood, the appropriate or inappropriate, to be honest or do not have the credibility, which should be objective or subjective, and thus the results are misleading and contrary to common sense to ignore the existence or extent of the area of assessment in addition to failing to deal with ambiguities in the existing accounting information and to exclude only the information, even if it is essential in the decision-making simply because they are inaccurate or fuzzy, or forcing users to the best-case value can be.

Models are not sufficient to take Alaqraraltkulaidip a framework for making decisions in the event of ambiguity in order to represent the fact that they are incomplete or misleading, with the exclusion of fuzzy information, even if the will to change the resolution, and consequently lead to irrational decisions and misleading.

Which calls for the search for a new methodology that can overcome the deficiencies in the quality of accounting information and the adoption of the resolution of conventional models, so the interest in the philosophy of fuzzy logic to take advantage of the positive benefits and access to multiple integrated and effective solution to these negative aspects, where you can detect and dissolve the ambiguity inherent in the accounting information and mitigate the incompatibility between the standards and quality control, and thus improve the quality of accounting information, and on the other side of this philosophy is the development of models Alaqrarpadmaj take the uncertainty and lack of clarity in the systems and help them as they accept any amount of non-specific information concerning the uncertainty over where to allow development of them.

The philosophy of fuzzy logic for the start of a strong enough support to achieve the investment decision makers, which lead to a substantive decisions, which is reflected in the rationalization of the decisions of investors and their success in managing their money and remain competitive in the long term.
References

1- Books


2- Periodicals


3- Others


