

## Accounting Information Systems of Kuwaiti Companies: Obstacles and Barriers

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**Abstract :** The aim of this paper is to identify and discuss the obstacles to the ability of the accounting information systems of Kuwaiti companies to deal with electronic commerce, and then to propose appropriate solutions to overcome the barriers. The study revealed a remarkable decrease in external auditors who have professional certification. The results also showed an agreement regarding the accounting systems and the ability to deal with e-commerce, with a different degree of importance, despite the presence of obstacles to the ability of accounting systems in dealing with different companies.

**Keywords :** accounting information systems, obstacle and barriers, electronic commerce, Kuwait companies

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