

## **Effect of Political and Social Context in Libya on Accounting Information System to Meet Development Needs**

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**Abstract :** The aim of this paper is to show how Libya's legal, economic, political, social, and cultural systems have shaped Libyan development. This will provide a background to develop an understanding of the current role of the accounting information system in Libya and the challenges facing the design of the aeronautical information system to meet the development needs of Libya. Our knowledge of the unified economic operating systems of the world paves the way for the economic development of every developing country. In order to achieve this understanding, every developing country should be provided with a high-efficiency communications system in order to be able to interact globally. From the point of view of the theory of globalization, Libya's understanding of its socio-economic and political systems is vital in order to be able to adopt and apply accounting techniques that will assist in the economic development of Libya.

**Keywords :** accounting, economic development, globalisation theory, information system

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