THE IMPACT OF THE STRATEGY OF MECHANISM AND ACCOUNTING INFORMATION SYSTEMS ON THE COMPETITIVE ADVANTAGE OF INDUSTRIAL ESTABLISHMENTS

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ABSTRACT

The competitive advantage depends mainly on the so-called marketing intelligence of the enterprise, and it is considered at the present time to be one of the most prominent challenges to various enterprises, because the strength of competition is one of the factors that play a major role in continuity and resilience, and this logic depends on a fundamental matter, which is that the most effective matter for the success of the institution is its competitive position and this pushed institutions to apply the latest administrative methods to excel in competition to find out weaknesses and threats that must be avoided or find solutions to deal with them, and most, if not all, institutions seek to have a name in the market and accept the product for the consumer, but these institutions always seek to gain additional advantages through different and varied strategies, where the first is to highlight its products and quickly reach the tastes of consumers to have an advantage over other establishments. This results in the two methods of attraction and payment within the competitive institutional environment.

The theory of competitive advantage is based on determining the mechanisms of competition in order to achieve profit and increase productivity, depending on the accounting information systems that are followed, as competition was based on prices or the relative costs of products as a basic source of competitive advantage that depends on the abundance of volume, but honest tricks must be used. To increase the effectiveness of the feature, which leads to a difference in the relative expenses, because if we consider that everything that is scarce is expensive and that everything that is available is cheap, we can establish a relationship between the abundance of factors and their costs. And between the established methods of continuity in the market and attracting the consumer.

Keywords: Mechanisms, Strategy, Information Systems, Competitive Advantage

INTRODUCTION

Study Problem

Establishments today live within challenges that include various sectors and economic and social fields, so that the establishments found themselves in a world ruled by rationality and a clear challenge than that which was at the end of the twentieth century, as the establishments today live under pain of competition for continuity and empowerment and in complex and constantly changing situations, so what is The effect of accounting information systems and the Mechanism a method on that, and whether survival, growth and continuity have become dependent on possessing competitive advantages with the abundance of alternatives.

In order for the institution to occupy a position in the market, it requires that it be vigilant to enable it to continue through the acquisition of new and innovative competitive advantages that distinguish it from the rest of its competitors to ensure its survival and continuity.

Study Questions

What is the impact of the strategy of Mechanism and accounting information systems on the effectiveness of the competitive advantage and what is the effect of using the method of Mechanism on the uniqueness of a method that distinguishes the competitiveness of the enterprise from the competitors?

This essential question includes several sub-questions, namely:

- What is the effect of accounting information systems on the effectiveness of the competitive advantage?
- Can the information system be considered as a competitive advantage that is effective over competition?
- What is the impact of the strategy of Mechanism to consolidate the competitive advantage through customer satisfaction and achieving goals?

Study Hypotheses

The first hypothesis: The establishments exist in a complex and ever-changing environment, and staying in them has become dependent on the advantage of competition and customer gain.

The second hypothesis: Establishments focus on the accounting system therein for the sake of financial control, which helps them to excel in the ability to compete.

The third hypothesis: The use of strategies such as the strategy of Mechanism guarantees the achievement of additional competitive advantage in the market.

Reason for choosing the topic:

There are several reasons for choosing the topic, including:

1) My major and this topic has a clear relationship with competitive strategies.
2) Desire to survey the subject of studying the effect of the Mechanism and accounting systems method on the effectiveness of competition, given that it is a new, forward-looking modern phenomenon.
3) Rapid progress in the economy in light of the information revolution and the increase in competition between enterprises, as they represent the largest size of the total economy of any society.
4) The secret of the success of each establishment is related to its ability to survive and continue and the extent to which it follows the policies of managing its business.

The Importance of Studying

1) Industrial establishments are considered one of the most important strategic sources for financing economic development in developing countries.
2) This study provides for those concerned with a new source of information that does not include scientific concepts only, but also extends to the contents that these concepts may contain in terms that can be applied on the ground.
3) Based on the importance of the accounting information system and the importance of the role of the Mechanism method on the strength of the competitive advantage, and therefore it is a topic worthy of research.

Objectives of the Study

1) Knowing the means and methods of the competitive process and how to manage it in an innovative, new and effective way.

2) Highlighting the special importance of the Mechanismastrategy in gaining a strong and innovative competitive advantage, and an accounting information system that has the effect of perfect competition at the lowest costs.
3) Attempting to find some solutions to the competitive process by providing a set of specialized strategies and systems that raise competitive capabilities.
4) Demonstrate the extent of the impact of the accounting role on increasing the institution's ability to compete.

Study Method

To answer the research problem and prove the credibility of the hypotheses adopted or not, the descriptive approach was chosen.

Analytical, which aims to collect facts or data about a specific phenomenon or situation with an attempt to interpret these facts and analyze them in order to reach recommendations and suggestions.

To achieve the methodology of this study, the following tools were used:

1) References specialized in competitiveness, competitive advantage and Mechanism strategy
2) References in accounting information and information systems
3) Research and master's and doctoral theses related to the subject of study.

The Theoretical Framework of the Study

For a long time, researchers have been interested in the procedures of the competitive process and tried to understand their impact on the institution so that it is considered a system that interacts with the rest of the systems in societies, as it is not possible to imagine institutions without their knowledge socially, politically, and so on, since it is a subsystem of a more comprehensive system, which is society.

Therefore, through this research, I try to know the various competitive variables that affect the organization and affect others by addressing the accounting information systems and the Mechanism strategy and linking them with the elements of the external environment, including the public and the private, in addition to the internal environment, and then addressing the various stages that competition goes through. Finally, an attempt to reach the various concepts directed to it.

Concept of Mechanism strategy

This concept was known recently, and its use in the field of increasing the strength of the effective competitive advantage of the institution is still very little due to its modernity, although it helps a lot to uniqueness in the competitive advantage and gives a new and influential character in the concerned society. It is the same framework that the institution worked on previously, but the society's view is that it is a distinctive modern style that is attractive in every sense of the word, and this is done through skill, accuracy and art in re-showing the competition in an effective and effective way. (www.alyaum.com).

Meaning of the term Mechanism: It is the mechanism or method by which a thing is managed.

Negative methods of Mechanism Method

1) Denial: The individual's denial of his professional error and his assertion that it has not occurred.
2) Regression: It is a technique that if it increases in danger, we fear that competition will become less desirable.
3) Acting Out: This method is for the individual to express the product in an exaggerated manner.
4) Dissociation: This method may completely remove reality and thus alienate the customer from the product.

5) Compartmentalization: Moving away from a part of reality that distorted the individual in admitting his mistake by following the method of a certain competitor that is not rewarding, but he does not know or does not want to admit that
6) Projection is accusing others of copying.
7) Reaction Formation, meaning the emergence of hostility instead of competition.
8) Identification refers to the unconscious assimilation of the ideas and feelings of another firm that
9) Undoing when the establishment makes a certain advertisement by mistake that causes harm to another establishment (https://acofps.coml).

The Institution's Environment

In the past, the institution's environment was viewed from its physical and biological aspects, but now it is viewed from the social, human and economic side, in addition to the previous aspects, despite the lack of an accurate definition of the institutional environment. However, researchers in this field have tended to distinguish between two levels of the environment, namely the environment External. And indoor environment.

It is noted that this institutional environment has resulted in many opportunities, risks, and limitations, and it is rarely possible for the institution to exert a tangible influence: (Ali Abdullah, 2006).

Indicators and Variables

They are indicators related to national development plans, the rate of economic growth, the rate of national income and gross national product, the balance of trade, the balance of payments, the structure of domestic and foreign investments, the prices of exported raw materials and energy in relation to oil states ... etc.

As for the second group, it consists of economic factors and variables that are not related to quantitative and non-quantitative indicators of the economy and are represented in general economic policies, in particular international financial and monetary policy, foreign exchange management, borrowing and savings benefits, in addition to policies for dealing with inflation and unemployment in market economies in particular (Munir, 1999).

Social and Cultural Factors and Variables

- **Social Factors**: any prevailing social values, including traditions and customs, problems of social change (motives and incentives for social behavior).
- **Demographic Factors**: include the demographic structure in terms of gender, ages, and population distribution, regions, the degree of population growth, the rate of births and deaths ... etc. (SaadGhaleb, 1998).

Cultural and Scientific Factors: the most important of which are the level of illiteracy, the official education system, external training agencies, the media and their role in disseminating information.

Political and Legal Factors: These factors relate to the state's general policies, development programs, and investment plans, and most importantly the general orientations of the state and the ideology of its political system, and their impact on policy-making and issuance of laws and general legislation, the decisive factor in the influence of political, legal and legislative factors on the field of business is the extent of the availability of legal and legislative political stability for the state and society, because instability greatly increases the risks of implementing strategies and places management decisions related to production or investment in light of a great risk that may lead to failure and demise (Ali Abdullah, 2006).

Technological Factors and Variables: Among the important changes affecting the work of most institutions are those changes that occur in the young environment, and recent changes in technology such as an increase in reliance on automated accounts and the Internet, and the impact of technology on the activity of banking institutions, which leads to an increase or decrease in demand for some money bills (Nuhaseya, 2003).

Here, the researcher believes that the external environment must be monitored as it is characterized by movement and instability as a result of the large number of variables and their continuous and complex change. Therefore, despite the importance of identifying the components of this environment, there are many important and required steps to maximize the benefits arising from the study of the external environment.

Historical Development of Competition

The concept of competition is considered one of the distinctive concepts of the market economy where the talk about competitiveness increases, as it is one of the features of the new economic environment characterized by the presence of a large number of institutions and the multiplicity and difference of their products, which led to an increase in supply as the consumer has a set of options, and in return the difference of tastes, and thus began Competition between institutions to gain the largest market share after the competition at its inception meant freedom to enter and exit to and from the market under closed systems and ignore environmental influences, and the concept of competition was historically based on the principle of absolute advantage or costs, then it turned to the comparative advantage, and after the radical changes in the field of Businesses are gaining competitive advantages (Al-Hanafi, 2000).

The principle of competition for "Adam Smith" is based on two factors: International specialization, and the international division of labor, whereby each country specializes in producing and exporting products that have an absolute advantage over other countries. As for the undifferentiated country, it weakens products in all activities, it is forced to import and in this, international exchanges are limited, and thus the need for the theory of relative expenditures has emerged. The refrain that came on "David Ricardo" (Fayza, 2005).

Developing the Competitive Advantage

Companies develop new competitive advantages by realizing or discovering new and better ways to compete in an industry and applying them to the market, and this behavior is ultimately the outcome of innovation, and innovation here is widely known to include both improvements and developments in this field (Nabil, 1998) Hence the researcher believes that the competitive advantage may last for a short time or last for several years, so what is the competitive advantage?

Nature of Competitive Advantage

Enterprises, with their various activities, whether service, industrial or productive, depend on competition for the purpose of growth, survival and expansion by developing and renewing the various methods used in management to improve their competitive position and maximize profits, so we will address in this topic the concept of competitive advantage, then the determinants of competitive advantage and in the end we see sources And the conditions for their effectiveness (Ali Al-Salami, 1998).

The Size of the Competitive Advantage

The competitive advantage is achieved by the continuity characteristic if the company can maintain the lower cost advantage or product differentiation in the face of competing companies, and in general the greater the more efforts are required from the competing companies to overcome it, and the life cycle of the competitive advantage begins with the stage of introduction or rapid growth, then followed by a stage of adoption by the competing company and then the stagnation stage in the event that the competing companies imitate the competitive advantage and try to outperform it and finally the necessity stage appears in the sense of the need for a new technological imitation to reduce the cost or strengthen the product differentiation advantage, and from here the company begins to renew or develop and improve the current advantage or provide New competitive advantage that brings greater customer advantage (Nabil, 1998).

Scope of Competition or Target Market

The scope is considered to be the range of the company's activities and operations in order to achieve competitive advantages. The scope of activity on a large scale can achieve cost savings over competing companies, and an example of this is to benefit from the provision of the same distribution outlets to serve different market sectors or different regions, and in such a case economic economies are achieved. The scope, especially in the presence of interrelated and interrelated relationships between the market sectors, regions or industries covered by the company's operations, and on the other hand, the narrow scope can achieve a competitive advantage by focusing on a specific market sector and serving at the lowest cost or providing a distinctive product for it (Sonia, 2001).

Competitive Strategy

A competitive strategy is defined as an integrated set of actions that lead to achieving a continuous and continuous advantage over the competitors, as shown in Figure (4), as the competition strategy is determined by three basic components:

1) Competition Method: It includes product strategy, location strategy, price strategy, distribution strategy, manufacturing strategy ... etc. (Nabil, 1998).
2) The Competition Arena: It includes choosing the field of competition, the markets.
3) Competition Basis: It includes the basis and skills available to the company, which are the basis for continuous competitive advantage and long-term performance (Nabil, 1998).

The researcher believes that achieving the continuous competitive advantage over both the assets and the skills that the company possesses expresses the origin of something the company possesses such as the name of the brand or loyalty to the mark or the site, and is characterized by discrimination from competitors such as advertising, manufacturing efficiently or manufacturing with high quality, and the basic idea here is in The company's choice of the correct assets and skills that act as obstacles or barriers to competitors as they cannot imitate or confront them and then can continue over time.

Among the most important areas of discrimination that achieve a better competitive advantage over a longer period of time are:

- Discrimination based on technical excellence.
- Discrimination based on providing greater consumer services.
- Discrimination based on the product offering more value to the consumer in return for the amount paid for it.

When are the necessary conditions to implement this strategy? (Nabil, 19980).

As a general rule, it can be said that differentiation strategies achieve greater advantages in several situations, including:

1) When consumers value the differences in the product or service and the degree of its distinction from other products.
2) The versatility of the product and its compatibility with consumer needs.
3) Not having a large number of competitors follows the same differentiation strategy.

The Main Attitudes in Competition Analysis

The effective analysis of competitors must include an in-depth understanding of the competitive situation of each bank, the areas of competition, its trends, and the strengths and weaknesses of each bank. Therefore, the analysis of competitors must be based on the following main attitudes:

1) Planning the appropriate strategy to determine the strengths of each competition bank whenever possible, and in this regard, the management of banks must emphasize the banking services in which they enjoy remarkable advantages, such as choosing those services in which the bank's chances of success are high.
2) Identify the reasons and motives that make clients choose to deal with the bank and not with other banks.
3) Helping clients and enabling them to develop real standards through which they can positively evaluate the banking services provided by the bank in comparison with those services provided by other competitive banks.
4) Accurately identify the weaknesses and strengths of the bank's position in relation to each banking service it provides, in comparison with those found in the services of competing banks (Zahi, 2006).
5) The main objective of managing the bank must be to work to make the bank one of those banks that clients (individuals or institutions) wish to deal with.
6) Working to ensure that any loss to any of the competing banks is a gain for the bank, and thus transforming its negatives into positives in the bank's competitive position.
7) Providing banking services in which the bank has a comparative advantage compared to those provided by other competitive banks with the exclusion of those faltering banking services, because the latter will be the weaknesses that competitors will choose to strike at, and this requires the bank's management to know the cost structures in the bank and in Other competitive banks.
8) A special economic feasibility study for each of the clients' accounts, identifying the cost and return associated with it and comparing it to those of the same accounts with competing banks (Fayza, 2005).

Steps to Analyze Competitors

The basic guarantees to reach the basic objectives of analyzing the competitive position of other banks lie in the ability of the bank's management to follow a set of steps that help achieve those goals. The following is a brief overview of these steps.

First: Sources of Competitors' Confidential Information

Gathering detailed information about competing banks is an easy task if the bank's management is able to deal with this task in a regular manner, and to accurately identify the sources through which information can be obtained. Accordingly, the main sources of information on competitors are:

1. Annual reports, in such reports there are many financial and administrative information, in addition to what these reports contain in terms of showing the achievements of each bank and its investment trends, and future management expectations.
2. Newspapers, magazines and internal bulletins issued by the bank, as these are considered a rich source of information related to the bank's achievement, new job appointments and promotions, in addition to many news and articles that reflect the perceptions and trends of management personnel at all levels (Ali Abdullah, 2006).

3. The internal regulations and historical journals of the bank, as all of these are sources of useful information to understand the various organizational aspects in the competing banks and the basic philosophy behind their establishment.
4. Advertisements of all kinds and their means are considered an important source of information about advertisers, as the messages conveyed by these advertisements include many ideas, achievements, and areas of distinction enjoyed by the declared bank and the effective management of the bank, as there must be specialized administrative units in charge of searching for these ads and analyzing their content. The contents it includes, as well as the information that can be collected, the size of budgets and allocations allocated by competing banks, and the media used by them to transmit their advertisements (NajiMualla, previous reference).
5. The specialized guides and indexes for banks, which are considered a rich source of information about banks, their financial conditions, and their current and potential market shares.
6. Publications and magazines specialized in banking activity. The bulletins and magazines issued by specialized bodies and associations such as the Banks Association, bank unions and trade unions represent important sources of information of interest to bank management.
7. Scientific courses, seminars and conferences in which research papers and working papers are presented that contain a lot of information and news about competing banks. Therefore, the bank's participation with its representatives in such forums is an effective entry point to reach a base of important information, and the speeches and lectures given by the participants of the competing banks they are the source of a lot of important information.
8. Clients: They are considered a main source of information on competing banks. The bank's clients 'contact with other clients of other banks enables them to learn about the services provided by those banks and the methods and methods of work they apply. The bank's clients can transmit all this information through what they provide from Suggestions and ideas.
9. Suppliers: Many suppliers have business relationships with other banks, and they are considered a source of information about those banks, their activities, and future plans and programs that they intend to implement.
10. Professional advisors, with regard to strategic planning and advanced control systems and methods that can be applied by the bank and which would enhance the bank's competitive capabilities and strengthen its position in the market (Ali Abdullah, 2006).

Second: Competition using the Information System

The increasing competition between the various institutions, whether service or productive, for a prominent and good position in the market, so that the latter only recognizes the superior and powerful institution that acquires new focused methods and methods in order to confront the risk or develop its services, and it uses in this a group of individuals and procedures that It makes it easier for her to get what she wants (Jamil, 1999).

Third: Strategic Planning

Concept of Strategic Planning

Banking strategic planning is defined as the administrative activity associated with the process of determining the main objectives that the bank's management seeks to achieve and determining alternative behavioral methods by which these goals can be reached with the best means and lowest costs. This involves a rational process aimed at studying and analyzing each of these methods and evaluating them on the basis of the extent Contribution to achieving goals, which ultimately leads to choosing the most appropriate method (Al-Haddad, 1999).

And the banking planning process takes a strategic dimension when the resources and capabilities available to the bank are limited, at a time when the environment in which the bank operates imposes many variables that the bank's management is unable to control. In this case, the task of the bank's management is concentrated in trying to employ the bank's resources in the areas and aspects of activity in which it can maximize its returns and revenues from these activities. Of course, this requires the banking administration to adopt the necessary methodology to achieve those goals with all the organization and coordination required by this. All efforts exerted in this direction, and activating the capabilities and mental and physical energies of the bank (NajiMualla, previous reference).

Here, the researcher sees that the logic of planning depends on creative thinking and renewed dynamism, especially if we realize the changing nature of the forces active in the course of events in the environment in which the bank operates, and this confirms the fact that the banking administration's adoption of planning as a method of work does not necessarily mean that following the method of behavior can It is the way to success always and in all situations, so what works for a situation does not mean that it is the same for other situations, which requires the management of the bank a high degree of flexibility and ability to adapt to each situation separately, so that it can respond to its requirements and respond to it.

Here, the researcher believes that this would lead to logical solutions to certain problems, and for this, strategic planning represents for the management of the bank, the tool by which it can face the requirements of the change in the environment surrounding the bank and adapt to it in order to achieve survival and continuity.

From this logic, planning is considered one of the strategic inputs that help the bank's management in employing and directing the bank's resources at the maximum level of efficiency.

Lending Policy

Lending Policy: Loans are one of the most important aspects of investing financial resources, as they represent the largest part of assets as they represent

The revenue generated by them is the largest part of the revenue, so it makes sense for bank officials to pay attention. Specific to this type of assets and this is done by developing an appropriate strategic policy for lending, which ensures its sound management, which achieves the following purposes:

- Providing the confidence factor for employees and the executive management.
- Speed of action and taking the necessary decisions.
- Strengthening the bank's strategic and competitive position in the financial and banking market.

These policies are set by the higher management in order for the various administrative levels to be guided by them when developing lending programs and procedures. This policy guides decision-makers when starting loan applications, and the implementers are bound by them when examining these requests and after making decisions about them (Al-Hanafi, 2000).

This policy relates to important matters such as:

1. The amount of funds available for lending: lending policies usually stipulate that the lending value does not exceed a certain percentage of the available financial resources, which are represented in deposits and capital.
2. The variety of loans: The variety of loans that make up the loan portfolio is characterized by a diversification strategy. This diversification is according to the maturity date, as there are short-term, medium-term and long-term loans, and there is also diversification based on the geographical location of the activity to which the loan is directed. And diversification according to the sectors of activity, where there are loans that are directed to the agricultural sector, the industrial sector, the services sector, and finally there is diversification based on the nature of work activity within each sector.
3. Decision-making levels: Lending policies should define the administrative levels that are responsible for broadcasting the loan requests, in a way that ensures that senior management time is not wasted in searching for routine loans, and in a way that ensures speedy decision-making, especially when the client is in dire need of urgent funds (Massali, 2002).

4. Conditions of mutual support: Several conditions are available whereby the bank is able to provide loans to the customer, as follows:

    - The loan value does not exceed the stipulated maximum, which is usually represented by a certain percentage of the bank's capital.
    - A maximum maturity date for loans offered by banks.
    - The customer is required to submit bets to secure the loan.

5. Follow-up of loans: The lending policy stipulates the necessity of following up on the loans that have been provided in order to discover any potential difficulties in repayment.
6. Loan files: When submitting any loan, it is required to allocate a file for each loan that includes a borrowing request for financial statements for the current year and for previous years. The file also includes a historical record of the extent of the customer's commitment to the agreement with the bank and the profits made by the bank from loans. (Al-Hindi, 1999).

The researcher believes that these policies must ensure the safety of the invested funds and achieve a return compatible with the risks involved in the lending decision and in line with the issues related to this policy.

Fourth: Securities Investment Policy

The bank's resources are used either in lending or in investment, and what matters to us here is investment employment, and we find that investment has importance, whether for the bank, shareholders, or society as a whole (Nadia, 2001).

As the nature of the bank's investment resources is affected by several factors, which are:

1. The type and size of deposits that make up the liabilities side, whether they are current deposits or non-current deposits.
2. The bank's portfolio includes sufficient liquidity to meet the cash requirements that depositors need.
3. Maintaining the flow of liquidity in order to provide services to its depositors, cover its expenses, and provide profits to its shareholders.
4. Banks are one of the most important strategic sources of financing the activity of business organizations, and also for financing (Sweillem, 1993).

RESULTS

1. The study proves that adopting the Mechanism strategy gives better results for the competitive advantage and puts the organization at the forefront of its counterparts in this aspect, and this is what helps the ability to deal with potential changes that require better implementation of the plans drawn up and a more good result.
2. The study proves that the institution has a competitive advantage is the achievement of the desired goals by making a sound and rational decision in adopting the quality of the competitive advantage, and following targeted policies to conduct competitive operations with similar establishments in order to reach the achievement of all objectives.
3. The study demonstrates the importance of accounting information systems in the life of the organization. It has been ascertained that the existence and survival of any of them affects and is affected by the other.
4. The study proves that the stages of competition and its development leading to excellence in competition, we can reach profitability to a higher degree and enter the markets with strength and empowerment.
5. The study proves the facility is always seeking to find benefits from the effective competitive methods that the facility possesses, especially techniques and skills, and among these techniques is the accounting information system that plays its role in achieving competitive advantage.

RECOMMENDATIONS

1. The researcher recommends following the Mechanism strategy and the cost reduction strategy: while maintaining an acceptable quality for competition processes, in addition to developing the product in a way that does not increase the cost.

2. The researcher recommends following the accounting information systems strategy with regard to competition operations and following the strategy of differentiation through new and distinctive products while trying to reduce the cost as much as possible.
3. The researcher recommends following a strategy of excellence and focusing on that, especially focusing on quality, price.
4. The researcher recommends choosing and determining the industry sector in which to compete, while determining how to build a competitive advantage in the various target market sectors.

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