

# The Role Of Corporate Governance In Controlling Accounting Data In The Field Of E-Commerce

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## **Abstract**

This research paper aims to determine the role of Corporate Governance (CG) in controlling and protecting the accounting data set (including its published financial statements) in electronic commerce activities. Due to the increased technology, change in which global business is done and the continuous revolution of Information Technology (IT), a significant impact on Accounting Information Systems (AIS) is very clear. The internet and e-commerce will only continue to grow if security is enhanced and mutual trust between companies and their customers existed. Moreover, accountants are facing new challenges in the internet era which will expand their duties. The need for investigating this role is apparent due to the need for finding an effective solution for e-commerce problems which affect many systems such as: accounting, legal and tax systems. To achieve the objective of this research, exploring the main prior studies in this field will be done in order to make the relationship of e-commerce accompanied with CG practices more understandable.

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