

# Literature Review Related to the Accounting Information System and Performance in Jordanian Companies

ZEYAD ALMATARNEH<sup>1</sup>, NIMER ALSLIHAT<sup>1</sup>, NEHAD IBRAHIM INEIZEH<sup>2,a,\*</sup>,  
OBADA JEBREEN HUSSEIN<sup>3</sup>, BAKER AKRAM FALAH JARAH<sup>4,b</sup>

<sup>1</sup>Faculty of Business,  
Amman Arab University,  
11953, Amman,  
JORDAN

<sup>2</sup>Faculty of Economics and Muamalat,  
University of Sains Islam Malaysia (USIM),  
MALAYSIA

<sup>3</sup>Teesside University,  
UNITED KINGDOM

<sup>4</sup>Faculty of Business,  
Department of Accounting,  
Ajloun National University, Ajloun,  
JORDAN

<sup>a</sup>ORCID: <https://orcid.org/0000-0002-4388-8586>

<sup>b</sup>ORCID: <https://orcid.org/0000-0001-5257-0118>

, *Eqt t gur qpf kpi 'Cwj qt*

**Abstract:** - This study aims to fill the gap in the literature by investigating the role of using accounting information systems (AIS) on performance in Jordanian Companies. Companies in Jordan might play a significant part in the development of systems, programmers, and communications in the formulation of service performance levels. On the other side, not adopting AIS may hurt the company's market share, performance, and competitive position. This study contributes to the literature on information systems by giving evidence on the utility of employing AIS to improve performance. This study aims to give evidence that organizations should learn about acceptable information quality aspects for AIS usage to increase job performance and help organizations generate money. The issue of inadequate AIS utilization may be ascribed to the initial goal of information technology adoption, which was mainly to replace the manual accounting process, which has now hampered future usage and study of the system advantages that boost performance.

**Key-Words:** - Accounting Information Systems, Information Technology, Communications, Programmers, Performance, and Jordanian Companies.

Received: June 6, 2024. Revised: October 15, 2024. Accepted: November 14, 2024. Published: November 28, 2024.

## 1 Introduction

Accounting information systems (AIS) are highly important systems for any firm since they provide critical information to managers at various levels, [1]. Managers might execute their tasks more efficiently by using this information, notably in planning, controlling resources, assessing performance, and making choices, [2]. AIS its mechanism is designed in such a way that it permits the recording of accounting commerce and occurrences of a business by the rules and procedures specified by the firm. AIS also refers to a standard technique for documenting, organizing,

summarizing, and reporting financial transactions. Furthermore, as explained by [3], AIS operates based on established rules, regulations, methods, procedures, and techniques. AIS effectively makes timely data or information about an organization's operation available to use in supporting its activities. AIS records and converts data about transactions and occurrences into information that enterprises may use for planning, managing, and operating. As indicated in [4], a firm's accounting quality would impact the firm's reporting nature, and hence, performance. Also, AIS assists the management in governing the economic-financial domain of the organization. Also, the prospect of

AIS creation and utilization should lead to the formation of a strategic viewpoint. Given that AIS is essential to all businesses, addressing increasing uncertainty in a competitive need should be prioritized, [5]. Companies must consequently improve their systems as well as their data processing capabilities to match their information. AIS plays an important role in supporting decision-making by providing supervision, monitoring, and performance evaluation, [6]. Companies are therefore supported by AIS in supplying information that conforms to the manifestation rate of variables in international and economic marketplaces. Furthermore, among financial pundits, the use of AIS, which includes the use of accounting, will save time and effort in staying up to speed with events and changes, as well as in making proper and timely choices. The applications of AIS include the use of accounting tools and software, and this application is directly related to the applicability and dependability of performance in the context of Jordanian enterprises. AIS may be used to record a company's or organization's financial transactions, [7].

Furthermore, the industrial and service sectors are among the most important and largest sectors in Jordan due to their impacts on other fields and the different aspects of life, [8]. These two sectors, like any other sectors, are also facing various problems and obstacles which become more complicated with the fast spread of technology in various aspects, [9]. Among these problems is the deficiency in the AIS, and in fact, many countries suffer from its effect on many aspects including the validity and integrity of the financial statements of companies. This deficiency has led to a decrease in the company's performance. AIS, according to [10], is a necessity for victory in all professions, particularly in the service industries, and it would be hard to interpret and apply the information properly without an acceptable information foundation. Furthermore, firms must gather high-quality project information to provide accurate, trustworthy, relevant, and clear user information for use in planning, control, and decision-making. As a result, AIS is critical to all organizations at all levels in acquiring the necessary information. Indeed, the company's success is regarded as critical to its well-being and continuing survival. As indicated by [11], the firm's excellent performance reflects its effectiveness in managing its resources for operating, investment, and finance ventures.

In the context of Jordanian companies, AIS has been deemed necessary in their day-to-day

functions. Therefore, according to the literature analysis, accounting information generated by AIS is not only delayed but also incomplete, which has an impact on the company's performance. Furthermore, incorrect use of infrastructure resources may result in poor AIS infrastructure performance. Similarly, using accounting systems without working on their development and upkeep to meet company needs may result in a weak influence of these systems on financial company performance. Also, several problems appear to restrict the effectiveness of AIS performance. Among the problems include the inaccuracy of the information provided, the lack of relevance and reliability of AIS, and the lack of timely, understandable information. All these problems have an adverse influence on the performance of the company particularly on the company's ability to supply users with services in terms of efficiency and cost-effectiveness. The problems could also load the internal and external incompetency and the competitiveness of the company.

## 2 Literature Review

Accounting is the process of creating financial statements and reports. Also, accounting units employ the AIS to speed up the accounting process and provide clear financial reports as quickly as possible, [12]. In addition to processing financial data, the adoption of AIS greatly helps the planning and appraisal of company performance, allowing them to continue operating in positively competitive conditions, [13]. Companies are expected to take specific urgent actions to accomplish their objectives or handle any potential challenges. In this sense, the goal of this procedure is to make accounting information available to managers at various levels for decision-making reasons and performance improvement, [14]. As a result, the AIS used in business for financial decisions must be of increased quality in terms of precision, punctuality, and dependability of information utilized in planning, and controlling, [15]. Furthermore, it is commonly recognized that accounting information was created by a high-quality accounting system. Nonetheless, other businesses did not grow their accounting systems, which hampered their market success, [16]. As posited by the qualitative characteristics of accounting information, stakeholders can use the information for various decision-making in light of the requirements of performance, [17]. Furthermore, the effective deployment of AIS fosters improvements in everyday business

operations and increases the company's decision-making quality, both of which are important components of performance, [18].

Likewise, in this modern day, the continual advancement of IT influences AIS performance in Jordanian businesses. As a result, it is critical to enhance the use of traditional AIS since contemporary technology and competitive considerations are rendering traditional AIS obsolete in terms of the instruments used in determining, measuring, and presenting accounting information, [19]. However, because these enterprises may play a significant role in the development of systems, programmers, and communications at the service performance level, ignorance of AIS might hurt their market share, performance, and competitive position. Similarly, AIS serves as a supplier of information that influences performance, however, other elements such as the decision process, quality in the organization, and effectiveness also influence performance, [20]. Where the companies vary from one to the next in their AIS usage, as different systems used are developed by different programmers, this means that managers have to be directly privy to the development of AIS, involving the system characteristics like relevance, accuracy, understandability, timeliness, and reliability in the design phase via active user groups' involvement in [21].

In addition, AIS plays a major role in enabling both individuals and organizations to determine their goals, and put their strategies and policies, by providing appropriate information promptly. The use of AIS is expected to significantly to the development of industrial and service companies and enhance the decision-making of the companies, [22]. The lack of good quality accounting information in the financial statements may lead to irrational decisions which in turn may negatively affect the investor's decisions and the performance of firms. The investor's decision is also influenced by the external information on the economic conditions which are important in predicting the profits of companies. Because accounting is crucial in management as well as in the success or failure of business institutions today, [23]. AIS encompasses recording, analyzing, monitoring, and assessing the financial state of companies, processing the required documents for accounting purposes, as well as making available the information support to countless other functions related to the organization, [24]. In addition, for any use of AIS, a good internal control system can sustain its qualitative characteristics. In the setting

of AIS, the operations and management are impacted by the qualities of internal control adaptation, and consequently, the internal control system can be affected. Internal control assures the accomplishment of operational goals and performance, [25]. As highlighted in [26], the use of AIS has the primary purpose of allotting the quantitative value of economic events of the past, present, and future.

Accordingly, during the input, processing, and output stages, the data will be processed by the system into accounting information which is employable by diverse users, internal as well as external ones. [27], indicated that companies that could adapt their computerized internal control mechanism techniques following AIS are indeed capable of providing reliable financial information processing. These companies can increase the control measures of the effectiveness of the financial information trustworthiness. In systems of management information, AIS constitutes the most integral part, because accounting is a management language. For this reason, [28] stated that accounting information acquired from the adoption of AIS is a rudimentary knowledge for the proficient management system. AIS is part of the subsystems of information associated with companies, and it concentrates on gathering the data, processing, analyzing, and sharing the financial information with outside parties; the AIS contributes to making the appropriate decisions to accomplish the organization's goals. Furthermore, organizations' performance has been impacted by their attention to these systems, while accountants' engagement in the development phases of AIS has increased. For those participating the impact a positive and clear on the success of the performance of these systems. These systems offer a general basis for managers in making decisions as well as in establishing strategies and assessments. AIS is integral to modern organizations in their daily operations, [29]. Furthermore, AIS refers to a comprehensive set of business procedures that include the whole input, compilation, and reporting of financial transaction data, [30]. Still, organizations are obliged to incur financial costs and a substantial amount of investment in the establishment of computerized information systems. For such systems, hardware, software, and trained personnel are required. Furthermore, companies that want to implement these systems will need to use a substantial amount of their resources, [31].

Therefore, AIS not only gives information to many interested parties inside the organization, but

it also promotes the organization's culture. Accounting primarily delivers profit or loss statistics and the financial status of a firm to its owner, but such information is also useful to investors, suppliers, auditors, and bankers, to mention a few, [32]. More importantly, the concept of accountancy concerns the organization's members. Considering that any decision would involve several alternatives, information accounting should have the capacity to assist the decision-maker. Accordingly, accounting encompasses a process that assists managers in the preparation of financial statements. In the context of management, managers are responsible for planning, organizing, leading, supervising, controlling, making decisions, and providing different levels of managers with the necessary information. Somehow, the striking technological progression has paved the way for the strategic creation and application of accounting information, [33]. For firms, even more so for SMEs, this information is crucial to allow them to deal with extreme vagueness within the cutthroat market. These firms must improve their systems and data processing capability so that their information requirements can be satisfied. The investment made in staff training, product quality, and internal processes improvement, as well as the increase in AIS investment, will leverage the attainment of a corporate culture that is stronger and more flexible in dealing with the consistent environmental shifts, [34].

The use of software packages in AIS to develop computerized accounting systems may improve an organization's competencies, notably in terms of accuracy, convenience of use, dependability, timeliness, content, format, and satisfaction. As a result, the matrix of these characteristics includes a plethora of item instruments to improve both control performance and data quality, [35], [36]. Also, [37] reported AIS as the variable significantly impacting performance, implying AIS is the most important factor in the company. In improving performance, [38] emphasized increasing the generation of good quality accounting information that is truthful, complete, unrestricted by systematic or deliberate bias, material or significant error and carries the predictive and confirmatory value of high levels. The authors also highlighted the importance of avoiding the practices of accounting with the proclivity to over or understate, or even prolong the process of reporting. According to [39], managers are regarded as obstacles owing to their inability to AIS implementation in the companies. This finding

also demonstrates organizational structure being among the obstructions to the implementation of AIS amongst these companies, which also impacts the performance of these companies.

In [40] reported a positive connection between AIS and the investment decision-making process in SSM-listed industrial companies. [41], discovered a favorable relationship between AIS success elements and organizational performance. [42], investigated how management accounting affects financial performance. According to the findings of the [43] study, AIS has a favorable influence on the operational performance of businesses. [44], discovered evidence that internal control had a strong positive association with employee performance and a favorable relationship with AIS. According to [45], organizational culture impacts AIS in terms of quality, and relevancy. The quality of AIS can be enhanced more by considering organizational culture. This organizational culture aspect has an impact on several levels of AIS, including its inception, development, and implementation. As a result, the success or failure of a company is determined by the consequences of the capacity to make choices on financial performance and the power to continue operating in the financial market, [46]. According to [47], information on a certain entity is considered accurate if the data about it is represented in its records. Furthermore, the author stated that highly accurate information is of higher quality, and managers may rely on it with greater confidence. Accounting information accuracy offered by an organization's AIS in commerce comprises how it represents the actual situation. In other words, there is a danger of incorrect accounting information portrayal. In this regard, [48] mentioned the importance of AIS presented by accounting reports to reliably signify the transactions as well as other events that change the financial position, financial performance, and cash flows. As a result, managers who recognize the benefits of AIS should make greater efforts to close the aforementioned gaps in their respective organizations. [49] found that the reliable accounting information required for the assessment of the financial performance at industrial companies is unavailable, due to the lack of use of AIS. According to [50], the outcomes are not indicative of the effectiveness of AIS design and implementation because the assessment of performance could not be improved if the system fails to function as it is intended to.

According to [51], the results presented a high correlation between AIS and financial performance, management performance and organizational

performance. According to the findings [6], managers and owners of SMEs should prioritize AIS over KMC to increase organizational performance. The results by [52] indicate that the technological and organizational context of AIS had a positive effect on performance. [53], observed a favorable relationship between SMEs that utilize AIS for fiscal and bank management and the usage of superior performance indicators. In another study, [54] investigated the adoption of AIS across Nigerian commercial banks and the implications of adoption on their financial performance. [55], discovered a significant influence of AIS on performance. According to [20], the AIS and financial reporting in the dimensions are caused by the complexity of the elements influencing the company's financial performance. [56], also demonstrates how electronic AIS at Jordan's public and private colleges may give quantitative indicators of financial performance. [29], investigated the influence of the AIS application on company financial performance by assessing the impact of AIS on certain popular financial performance. [57], investigated the interaction impact of AIS users on financial performance. According to the findings of [13], information accounting systems are favorably related to management performance. Also, [58], AIS use was found to significantly affect the performance.

Many studies show a positive association and a statistically significant correlation between the financial statement and the quality of AIS produced. Also, the presence, as well as the effect relationship for using accounting information in making decisions, was highlighted. Furthermore, other studies show that AIS is characterized by the quality, precision, and sufficiency of the outputs of these systems and the timing appropriateness of the decision-making. On the other side, some studies show a proportional relationship between the increased investments in information technology and solving any failures in diverse types of organizations. Conversely, this study concentrates on identifying the elements that affect the AIS and improving the performance process. The distinction between this study and the other studies is that this study deals with industrial and service companies in Jordan, taking into account the differences in the sectors.

Accordingly, companies in Jordan might have a significant impact on systems, programmers, and communications in the development of service performance levels. On the other side, a lack of understanding about the use of AIS may hurt the

company's market share, performance, and competitive position. However, various variables appear to limit the efficiency of AIS performance. As a result, Jordanian businesses confront a variety of urgent difficulties, some of which are discussed in this study.

As a result, the use of AIS varies from company to company, and because various systems are designed by different programmers, managers must be personally involved in AIS development. This study contributes to the information systems literature by giving evidence on the effectiveness of AIS in improving performance. This study aims to give evidence that enterprises should get knowledge of relevant information quality parameters for AIS usage to increase job performance and assist organizations earn profits.

### 3 Methodology

The main goal of this study is to evaluate the literature on accounting information systems and the performance of Jordanian companies. In addition, the main goals of the current study were to enhance the performance procedure and assess Jordan's AIS state. To determine the impact of AIS on performance, the research carried out an extensive examination of the literature.

Also, this study aims to fill the gap in the literature by investigating the role of AIS and performance. Using the survey method of previous studies to improve performance, this contribution to the literature can be done by stimulating thoughts on the acceptance of using AIS in Jordanian companies. Furthermore, this study is expected to empirically contribute to the existing knowledge in the field through its analysis of the role of AIS and its performance in Jordanian companies.

### 4 Discussion

Companies and their owners mainly seek to gain profit and profit is in fact what pushes the activity of the company, [59]. Profit is viewable as the outcome of all the exerted efforts, and it is the desired enticement for supporting the forthcoming activity, [60]. In regards to performance, profit refers to the competence with which companies transmute their revenue into income which is distributable to shareholders later on, [61]. In market competition, profit separates the winning from the losing firms. In general, companies that failed to make a profit would either file for

bankruptcy or be acquired by their profitable counterparts, [62]. Whereas the AIS contributes to improving the comprehension capacity of information outputs, it also gives information that aids in rational decision-making. As a result, it also aids in the verification of the efficacy of decisions made by providing the necessary information on time. AIS also provides up-to-date information. Furthermore, accounting information's correctness boosts its relevance and efficacy. The application of AIS is common among countless companies. Such an application is to automate the current operation and improve performance, [63].

## 5 Conclusions

Many companies use AIS, this type of application is designed to automate present operations while also enhancing performance. As noted by the majority of studies, the use of AIS increases the performance and efficiency of operations of companies. The majority of researchers agree that using AIS improves the performance and efficiency of a company's operations. Indeed, AIS is among the vital components of modern AIS. Somehow, in the context of Jordanian companies, research on this subject is very limited. Relevantly, the outcomes obtained in this study lend support to those of past works; the use of AIS is positively linked to improved performance. Hence, in the context of Jordanian companies, AIS usage can improve their performance. As a result, the research proposes that to increase the quality of AIS, organizations use highly trained and qualified experts and accountants to create financial information, as well as those with sufficient academic degrees. As a result, accounting information generators must adhere to the code of ethics and be able to comply with the requirements of the laws, regulations, policies, and standards that govern the preparation and presentation of accounting information related to the performance of these companies. Efforts should be made to teach AIS users in Jordanian enterprises so that they may raise their efficiency and performance.

### References:

[1] Abu Afifa, M.M. and Saleh, I. (2022), "Management accounting systems effectiveness, perceived environmental uncertainty and companies' performance: the case of Jordanian companies", *International Journal of Organizational Analysis*, Vol. 30

No. 2, pp. 259-288.  
<https://doi.org/10.1108/IJOA-07-2020-2288>.

[2] Saeidi, H., & Prasad, B. (2014). Impact of accounting information systems (AIS) on organizational performance: A case study of TATA consultancy services (TCS)-India. *Journal of Management and Accounting Studies*, 2(03), 54-60.  
<https://doi.org/10.24200/jmas.vol2iss03pp54-60>.

[3] Al-Delawi, A. S., & Ramo, W. M. (2020). The impact of accounting information system on performance management. *Polish Journal of Management Studies*, 21(2), 36-48. DOI: [10.17512/pjms.2020.21.2.03](https://doi.org/10.17512/pjms.2020.21.2.03).

[4] Al-Waeli, A. J., Hanoon, R. N., Ageeb, H. A., & Idan, H. Z. (2020). Impact of accounting information system on financial performance with the moderating role of internal control in Iraqi industrial companies: An analytical study. *Jour of Adv Research in Dynamical & Control Systems*, 12(8), 246-261. DOI: [10.5373/JARDCS/V12I8/20202471](https://doi.org/10.5373/JARDCS/V12I8/20202471).

[5] Latifah, L., Setiawan, D., Aryani, Y. A., & Rahmawati, R. (2021). Business strategy–MSMEs' performance relationship: innovation and accounting information system as mediators. *Journal of Small Business and Enterprise Development*, 28(1), 1-21. <https://doi.org/10.1108/JSBED-04-2019-0116>.

[6] Kareem, H. M., Dauwed, M., Meri, A., Jarrar, M. T., Al-Bsheish, M., & Aldujaili, A. A. (2021). The role of accounting information system and knowledge management to enhancing organizational performance in Iraqi SMEs. *Sustainability*, 13(22), 12706. <https://doi.org/10.3390/su132212706>.

[7] Al-Dmour, A., Al-Fawaz, K. M., Al-dmour, R., & Allozi, N. M. (2017). Accounting information system and its role on business performance: A theoretical study. *Journal of Management and Strategy*, 8(4), 79-87. URL: <https://doi.org/10.5430/jms.v8n4p79>.

[8] Prasad, A., & Green, P. (2015). Organizational competencies and dynamic accounting information system capability: Impact on AIS processes and firm performance. *Journal of Information Systems*, 29(3), 123-149. <https://doi.org/10.2308/isys-51127>.

[9] Oweis, K. A. (2022). The Relationship Between Accounting Information Systems

- and Firms Performance: Empirical Evidence from Saudi Arabia. *The Journal of Asian Finance, Economics and Business*, 9(8), 37-45. [doi:10.13106/jafeb.2022.vol9.no8.0037](https://doi.org/10.13106/jafeb.2022.vol9.no8.0037).
- [10] Al-Zaqeba, M. A. A., Shubailat, O. M., Hamid, S. A., Jarah, B. A. F., Ababneh, F. A. T., & Almatarneh, Z. (2023). The influence of board of directors' characteristics on corporate social responsibility disclosures in Jordanian Islamic banks. *International Journal of Advanced and Applied Sciences*, 10(11), 1-13. <https://doi.org/10.21833/ijaas.2023.11.001>.
- [11] Susanto, A. (2019). The impact of environmental accounting information system alignment on firm performance and environmental performance: A case of small and medium enterprises s of Indonesia. *International Journal of energy economics and policy*, 9(2), 229-236. DOI: <https://doi.org/10.32479/ijeep.7511>.
- [12] Socea, A. D. (2012). Managerial decision-making and financial accounting information. *Procedia-Social and Behavioral Sciences*, 58, 47-55. <https://doi.org/10.1016/j.sbspro.2012.09.977>.
- [13] Kwarteng, A., & Aveh, F. (2018). Empirical examination of organizational culture on accounting information system and corporate performance: Evidence from a developing country perspective. *Meditari Accountancy Research*, 26(4), 675-698. <https://doi.org/10.1108/MEDAR-01-2018-0264>.
- [14] Daoud, H., & Triki, M. (2013). Accounting information systems in an ERP environment and Tunisian firm performance. *The International Journal of Digital Accounting Research*, 13(1), 1-35. DOI: 10.4192/1577-8517-v13\_1.
- [15] Harash, E., Al-Timimi, S., & Radhi, A. H. (2014). The influence of accounting information systems (AIS) on performance of small and medium enterprises (SMEs) in Iraq. *Journal of Business & Management*, 3(4), 48-57.
- [16] Almatarneh, Z., Zaqeeba, N., Jebril, I., & Jarah, B. A. F. (2023). The role of financial accounting technology in improving customer relationship management in Jordanian banks. *Asian Economic and Financial Review*, 13(12), 1008-1019. <https://doi.org/10.55493/5002.v13i12.4932>.
- [17] Al-Hiyari, A., Al-Mashregy, M. H. H., Mat, N. K., & Alekam, J. M. (2013). Factors that affect accounting information system implementation and accounting information quality: A survey in University Utara Malaysia. *American Journal of Economics*, 3(1), 27-31. DOI: 10.5923/j.economics.20130301.06.
- [18] Abdulle, A. S., Zainol, Z., & Mutalib, H. A. (2019). Impact of computerised accounting information system on small and medium enterprises in Mogadishu, Somalia: the balance scorecard perspectives. *Int. J. Eng. Adv. Technol*, 8(5), 159-165. DOI: 10.35940/ijeat.E1023.0585C19.
- [19] Jusriadi, E. (2022). Moderation of Leadership Style: Management Accounting Information Systems and Management Control Systems on Managerial Performance. *ATESTASI: Jurnal Ilmiah Akuntansi*, 5(1), 16-32. DOI: <https://doi.org/10.57178/atestasi.v5i1.19>.
- [20] Ahmad, M. A., & Al-Shbiel, S. O. (2019). The effect of accounting information system on organizational performance in Jordanian industrial SMEs: The mediating role of knowledge management. *International Journal of Business and Social Science*, 10(3), 99-104. Doi: 10.30845/ijbss.v10n3p9.
- [21] Choe, J. M. (2004). The relationships among management accounting information, organizational learning and production performance. *The Journal of Strategic Information Systems*, 13(1), 61-85. <https://doi.org/10.1016/j.jsis.2004.01.001>.
- [22] Aldegis, A. M. (2018). Impact of accounting information systems' quality on the relationship between organizational culture and accounting information in Jordanian industrial public shareholding companies. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 8(1), 70-80. DOI: 10.6007/IJARAFMS/v8-i1/3829.
- [23] Uyar, A., Gungormus, A. H., & Kuzey, C. (2017). Impact of the accounting information system on corporate governance: Evidence from Turkish non-listed companies. *Australasian Accounting, Business and Finance Journal*, 11(1), 9-27. <http://dx.doi.org/10.14453/aabfj.v11i1.3>.
- [24] Trigo, A., Belfo, F., & Estébanez, R. P. (2016). Accounting Information Systems: evolving towards a business process oriented accounting. *Procedia Computer Science*, 100, 987-994. <https://doi.org/10.1016/j.procs.2016.09.264>.



- [25] Ababneh, A. M. D., Jarah, B. A. F., Al-Kharabsheh, A., Al-Zaqeba, M. A. A., & Basheti, I. (2024). The role of human resources management in the development of total quality management in the public and private sectors in Jordan. *Humanities and Social Sciences Letters*, 12(2), 319-330. DOI: <https://doi.org/10.18488/73.v12i2.3710>.
- [26] Van Der Veeke, H. J., & Wouters, M. J. (2002). Using accounting information systems by operations managers in a project company. *Management Accounting Research*, 13(3), 345-370. <https://doi.org/10.1006/mare.2002.0188>.
- [27] Jawabreh, O. A., & Alrabei, A. M. (2012). The impact of accounting information system in planning, controlling and decision-making processes in Jodhpur hotels. *Asian Journal of Finance & Accounting*, 4(1), 173-188. <http://dx.doi.org/10.5296/ajfa.v4i1.1435>.
- [28] Shakhatreh, H. J. M., Salman, A., Aldrou, K. K. A. R., Comite, U., & Alazzam, F. A. F. (2023). Analyzing the Relationship Between Inventory Policies and CSR Practices: Case of Jordanian Companies. *Economics*, 11(s1), 141-163. DOI: <https://doi.org/10.2478/eoik-2023-0065>.
- [29] Hoitash, U., Hoitash, R., & Bedard, J. C. (2009). Corporate governance and internal control over financial reporting: A comparison of regulatory regimes. *The accounting review*, 84(3), 839-867. <https://doi.org/10.2308/accr.2009.84.3.839>.
- [30] Allahverdi, M. (2011). A general model of accounting information systems. In 2011 5th International Conference on Application of Information and Communication Technologies (AICT), 1-5. *IEEE. Conference Location: Baku, Azerbaijan*, 12-14 October 2011. DOI: 10.1109/ICAICT.2011.6110886.
- [31] Alazzam, F. A. F., Liubokhynets, L., Kirichenko, O., Struk, N., & Bosak, A. (2023). Evaluating the impact of transport and logistics potential on international trade. *International Journal of Transport Development and Integration*, 7(4). <http://dx.doi.org/10.18280/ijtidi.070403>.
- [32] Alazzam, F. A. F., Kiblyk, D., Kardashevskyy, Y., Yaremenko, L., & Rodchenko, S. (2024). Determination of Optimal Administrative, Legal and Economic Methods for Managing Artificial Intelligence in The Context of Information Security. *International Journal of Religion*, 5(10), 856-866. DOI: <https://doi.org/10.61707/qdm4yk19>.
- [33] Ahmad, M. A. M., & Alrjoub, A. M. S. (2014). The Extent of the Application of the Commercial Banks in Aqaba for Modern Methods of Accounting Information Systems. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 4 (2), 127-135. DOI: 10.6007/IJARAFMS/v4-i2/832.
- [34] Jarah, B. A. F., Alghadi, M. Y., Al-Zaqeba, M. A. A., Mugableh, M. I., & Zaqaibeh, B. (2024). The influence of financial technology on profitability in Jordanian commercial banks. *Humanities and Social Sciences Letters*, 12(2), 176-188. DOI: <https://doi.org/10.18488/73.v12i2.3661>.
- [35] Tubishat, B. M. A. R., Alazzam, F. A. F., Hryhoruk, P., Blikhar, M., Zhyhulin, O., & Karvatska, N. (2024). Sustainable Legal Development in the Region: Strategy for Integrating E-Commerce Platforms in the Domestic Market in the Era of Industry 5.0. *Planning*, 19(6), 2221-2228. <https://doi.org/10.18280/ijstdp.190621>.
- [36] Huy, P. Q., & Phuc, V. K. (2020). The impact of public sector scorecard adoption on the effectiveness of accounting information systems towards the sustainable performance in public sector. *Cogent Business & Management*, 7(1), 1717718. <https://doi.org/10.1080/23311975.2020.1717718>.
- [37] Grande, E. U., Estébanez, R. P., & Colomina, C. M. (2011). The impact of Accounting Information Systems (AIS) on performance measures: empirical evidence in Spanish SMEs. *The international journal of digital accounting research*, 11(1), 25-43. DOI: [10.4192/1577-8517-v11\\_2](https://doi.org/10.4192/1577-8517-v11_2).
- [38] Brazel, J. F., & Agoglia, C. P. (2007). An examination of auditor planning judgements in a complex accounting information system environment. *Contemporary Accounting Research*, 24(4), 1059-1083. <https://doi.org/10.1506/car.24.4.1>.
- [39] Soudani, S. N. (2012). The usefulness of an accounting information system for effective organizational performance. *International Journal of economics and Finance*, 4(5), 136-145. URL: <http://dx.doi.org/10.5539/ijef.v4n5p136>.
- [40] Kocsis, D. (2019). A conceptual foundation of design and implementation research in accounting information systems.



- International Journal of Accounting Information Systems*, 34, 100420. <https://doi.org/10.1016/j.accinf.2019.06.003>.
- [41] Saleh, Q. Y., & Al-Nimer, M. B. (2022). The mediating role of the management accounting information system in the relationship between innovation strategy and financial performance in the Jordanian industrial companies. *Cogent Business & Management*, 9(1), 2135206. <https://doi.org/10.1080/23311975.2022.2135206>.
- [42] Alawaqleh, Q., & Al-Sohaimat, M. (2017). The relationship between accounting information systems and making investment decisions in the industrial companies listed in the Saudi Stock market. *International Business Research*, 10(6), 199. DOI: 10.5539/ibr.v10n6p199.
- [43] Chang, R. D., Chang, Y. W., & Paper, D. (2003). The effect of task uncertainty, decentralization and AIS characteristics on the performance of AIS: an empirical case in Taiwan. *Information & Management*, 40(7), 691-703. [https://doi.org/10.1016/S0378-7206\(02\)00097-6](https://doi.org/10.1016/S0378-7206(02)00097-6).
- [44] Ahmad, A. A. B. (2019). The moderating role of internal control on the relationship between accounting information system and detection of fraud: The case of the Jordanian banks. *Journal of Academic Research in Economics and Management Sciences*, 8(1), 37-48. <http://dx.doi.org/10.6007/IJAREMS/v8-i1/5548>.
- [45] Ha, V. D. (2020). Impact of organizational culture on the accounting information system and operational performance of small and medium sized enterprises in Ho Chi Minh City. *The Journal of Asian Finance, Economics and Business*, 7(2), 301-308. DOI: 10.13106/jafeb.2020.vol7.no2.301.
- [46] Alawaqleh, Q. A. (2021). The effect of internal control on employee performance of small and medium-sized enterprises in Jordan: The role of accounting information system. *The Journal of Asian Finance, Economics and Business*, 8(3), 855-863. <https://doi.org/10.13106/jafeb.2021.vol8.no3.0855>.
- [47] Taufik, W. M. (2020). The Effect of Using Information Technology, User Involvement, and Support from Top Management on Performance of Accounting Information System. *Jurnal Akuntansi, Perpajakan Dan Auditing*, 1(1), 31-50. DOI: <https://doi.org/10.21009/japa.0101.03>.
- [48] Al-Dmour, A. (2018). The impact of the reliability of the accounting information system upon the business performance via the mediating role of the quality of financial reporting. *The International Journal of Accounting and Business Society*, 26(1), 78-111. DOI: <https://doi.org/10.21776/ub.ijabs.2018.26.1.5>.
- [49] Shawabkah, A. M., Kadir, M. R. B. A., Nori, W. M. N. W. M., & Hassan, H. B. (2022). Validating the framework of the accounting information systems components and firm performance: A conceptual study. *WSEAS Transactions on Business and Economics*, 19(1), 985-999. <https://doi.org/10.37394/23207.2022.19.86>.
- [50] Al-Hattami, H. M., Hashed, A. A., & Kabra, J. D. (2021). Effect of AIS success on performance measures of SMEs: evidence from Yemen. *International Journal of Business Information Systems*, 36(1), 144-164. <https://doi.org/10.1504/IJBIS.2021.112399>.
- [51] Radzi, S. N. J. M., Shabri, S. M., Asari, N. H. A. H., Abd Rani, M. J., Kasim, A. N. C., & Shaari, M. S. (2024). Accounting Information System Usefulness for Effective Performance of Small and Medium-Sized Enterprises. *International Journal of Business and Technopreneurship (IJBT)*, 14(2), 161-172. DOI: <https://doi.org/10.58915/ijbt.v14i2.607>.
- [52] Salehi, M., & Abdipour, A. (2013). Accounting information system's barriers: Case of an emerging economy. *African Journal of Business Management*, 7(5), 298-305. DOI: 10.5897/AJBM11.139.
- [53] Al-Hattami, H. M., & Kabra, J. D. (2024). The influence of accounting information system on management control effectiveness: The perspective of SMEs in Yemen. *Information Development*, 40(1), 75-93. <https://doi.org/10.1177/026666669221087184>.
- [54] Al-Hashimy, H. N. H., Said, I., & Ismail, R. (2022). Evaluating the Impact of Computerized Accounting Information System on the Economic Performance of Construction Companies in Iraq. *Informatica*, 46(7), 13-24. DOI: 10.31449/inf.v46i7.3920.
- [55] Akhter, A. (2022). Impact of accounting information system on organizational performance: Private commercial banks of bangladesh. *International Journal of*

*Scientific and Research Publications*, 12(4), 307-314.  
<http://dx.doi.org/10.29322/IJSRP.12.04.2022.p12443>.

- [56] Akanbi, T. A., & Adewoye, J. (2018). Effects of Accounting information system adoption on the financial performance of commercial bank in Nigeria. *Journal of Accounting & Marketing*, 1(6), 1-6. DOI: [10.4172/2168-9601.1000289](https://doi.org/10.4172/2168-9601.1000289).
- [57] Hashem, F., & Alqatamin, R. (2021). Role of artificial intelligence in enhancing efficiency of accounting information system and non-financial performance of the manufacturing companies. *International Business Research*, 14(12), 1-65. <https://doi.org/10.5539/ibr.v14n12p65>.
- [58] Al-Zoubi, A. M. (2017). The extent of electronic accounting information systems' ability to provide quantitative indicators of financial performance in both public and private universities in Jordan. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 7(3), 97-107. DOI: 10.6007/IJARAFMS/v7-i3/3178.
- [59] Wongsim, M., & Hongsakon, P. (2015). The adoption of process management for accounting information systems in Thailand. *International Journal of Computer and Information Engineering*, 9(5), 1320-1328. DOI: [doi.org/10.5281/zenodo.1107093](https://doi.org/10.5281/zenodo.1107093).
- [60] Saad, M. (2023). The influence of accounting information system adoption on business performance amid COVID-19. *Computers in Human Behavior Reports*, 10, 100286. <https://doi.org/10.1016/j.chbr.2023.100286>.
- [61] Kasasbeh, F. I. O. (2017). Impact of corporate governance on the effectiveness of accounting information system in Jordanian industrial companies. *International Business Research*, 10(10), 1-9. DOI: 10.5539/ibr.v10n10p1.
- [62] Al-Zaqeba, M., Jarah, B., Al-Bazaiah, S., Malahim, S., Hamour, A., Alshehadeh, A., & Al-Khawaja, H. (2022). The effect of reverse factoring financial changes on supply chain. *Uncertain Supply Chain Management*, 10(4), 1331-1338. DOI: 10.5267/j.uscm.2022.7.006.
- [63] Teru, S. P., Idoku, I., & Ndeyati, J. T. (2017). A review of the impact of accounting information system for effective internal control on firm performance. *Indian Journal*

*of Finance and Banking*, 1(2), 52-59.  
<https://doi.org/10.46281/ijfb.v1i2.89>.

#### **Contribution of Individual Authors to the Creation of a Scientific Article (Ghostwriting Policy)**

The authors made equal contributions to the current work at all phases, from issue conceptualization to final results and solutions.

#### **Sources of Funding for Research Presented in a Scientific Article or Scientific Article Itself**

No funding was received for conducting this study.

#### **Conflict of Interest**

The authors have no conflicts of interest to declare.

#### **Creative Commons Attribution License 4.0 (Attribution 4.0 International, CC BY 4.0)**

This article is published under the terms of the Creative Commons Attribution License 4.0 [https://creativecommons.org/licenses/by/4.0/deed.en\\_US](https://creativecommons.org/licenses/by/4.0/deed.en_US).