**Arab American University**

**Faculty of Graduate Studies**

**Department of Administrative and Financial Sciences**

**Master Program in Accounting and Auditing**

# The Impact of the Quality of Accounting Information Systems on the Quality of Accounting Information in the Municipalities of the West Bank

**Doaa' Ibrahim Kader Younis**
**202012182**

**Supervision Committee:**

**Dr. Raed Saad**

**Prof. Zahran Daraghmaeh**

**Dr. Hosni Shank**

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# Thesis Approval
# The Impact of the Quality of Accounting Information Systems on the Quality of Accounting Information in the Municipalities of the West Bank

Doaa' Ibrahim Kader Younis
202012182

This thesis was defended successfully on 26/9/2024 and approved by:

Thesis Committee Members**:**

| Name | Title | Signature |
|---|---|---|
| 1. Dr. Raed Saad | Main Supervisor | |
| 2. Prof. Zahran Daraghmaeh | Members of Supervision Committee | |
| 3. Dr. Hosni Shank | Members of Supervision Committee | |

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## Declaration

I declare that, except where explicit reference is made to the contribution of others, this thesis is substantially my own work and has not been submitted for any other degree at the Arab American University or any other institution.

Student Name: Doaa Ibrahim Kader Younis

Student ID: 202012182

Signature: Doaa Younis

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## Abstract

The quality of accounting information systems and the quality of accounting information is an important context to explore for municipalities. This study aimed to investigate the impact of the quality of AIS on the QAI. The population consists of all employees of the financial departments in the municipalities of the West Bank governorates, including consists of 120 employees in 2024, with a sample of 98 employees. The study contains five domains of the quality of AIS, including Alignment of AIS, Integration into AIS, Flexibility of AIS, IT Infrastructure of AIS, and Security and Protection, using regression analysis separately for each domain to explore its impact on the QAI, and another test including all domains for exploring the main effect of quality AIS on the QAI. The results showed that the alignment of AIS has a positive impact on QAI, and showed that Security & Protection has a positive statistically significant impact on the QAI, but integration, flexibility, and IT infrastructure of AIS did not show a statistically significant impact on the QAI. In addition, when the study used all aspects, the results provided a strong positive effect of the quality of AIS, including (alignment, integration, flexibility, IT infrastructure, and security and protection) on QAI. That means that municipalities need to enhance the quality of AIS every time, and when all elements of AIS quality exist in any entity, there will be a positive enhancement of the QAI.

Therefore, the recommended importance of enhancing AIS alignment is to be aligned strategically with organizational goals and operational needs to improve the QAI. Additionally, improve security measures by implementing robust security protocols, such as encryption and secure access controls, to enhance data reliability and prevent breaches.

Key words: Accounting Information Systems, Quality of Accounting Information, Municipalities in West Bank, Integration, IT infrastructure.

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## List of Definitions of Abbreviations

| Abbreviations | Title |
|---|---|
| AIS | Accounting Information Systems |
| IT | Information Technology |
| IS | Information Systems |
| QAI | Quality of Accounting Information |
| AAIS | Alignment of Accounting Information Systems |
| IAIS | Integration into Accounting Information Systems |
| FAIS | Flexibility of Accounting Information Systems |
| IT I AIS | IT Infrastructure of Accounting Information Systems |
| S and P AIS | Security and Protection of Accounting Information Systems |
| IAS | International Accounting Standards |
| ISA | International Standards for Auditing |
| GPM | Gross Profit Margin |
| ROA | Return on Assets |
| ROE | Return on Equity |
| IFMIS | Integrated Financial Management Information Systems |
| IS-SEM | Information Systems-Supported Strategic Management Practices |
| DMP | Decision-Making Performance |
| ISII | Information Systems Infrastructure Integration |

| | |
|---|---|
| SFI | Strategy, Flexibility, and Innovation |
| RBV | Resource-Based View |
| GAAP | Generally Accepted Accounting Principles |
| IFRS | International Financial Reporting Standards |
| SMEs | Small and Medium Enterprises |
| TAM | Technology Acceptance Model |
| ISSM | Information Systems Success Model |
| AAS | Automated Accounting Systems |

# Chapter One: Introduction

## 1.1 Introduction

Currently, accounting professionals face the challenge of identifying organizational risks and providing quality assurance for company information systems. It is crucial to consider institutional systems, electronic business systems and controls for maintaining those systems. The field of Accounting Information Systems (AIS) is particularly interesting today in relation to business operations, information technology, and strategy (Gelinas et al., 2018). AIS are considered an important basis for managing financial affairs, providing quantitative insights into various aspects of operation. More importantly, the main purpose of accounting information lies in its ability to facilitate economic and administrative decision-making processes. Despite the significant positive effect of the accounting information system on improving the quality of financial statements for local governments, this effect remains unaffected by the efficiency of human resources or internal control measures. On the other hand, this system provides a complementary role for various institutional cadres (Fitriana & Wahyudin, 2017).

Recently, there has been a growing recognition among institutions concerning the importance of Accounting Information Systems (AIS) and their critical function in both operational and financial activities to push creative performance. The continuity and enhancement of organizational performance primarily hinge on the quality of information, with the presence of high-quality AIS correlating with superior performance outcomes. This underscores the pivotal role of information quality as a strategic determinant for the organization's sustainability (Ali & Oudat, 2020).

As for the significance of accounting information data in the government itself, it forms the basis on which sound decisions are made and government operations are directed efficiently as Setiyawati & Doktoralina, (2019) noticed. The absence of this quality not only undermines government decision-making processes, but also leads to wrong decisions being made; causing losses to decision-makers, for instance, the integration of information technology profoundly influences the quality of accounting

information and facilitates the implementation of good management principles within governmental accounting reporting systems (Setiyawati & Doktoralina, 2019).

Important dynamic progress has recently emerged in the field of business due to information systems, and this environment enables organizations to provide efficient and effective performance by relying on financial systems such as the Accounting Information System (AIS), as the system automates processes and improves efficiency, which makes companies achieve optimal performance, these systems are considered critical success factors (Saad, 2023). The nature of accounting information develops in parallel with the use of modern technology in the field of information technology. The main goal of current AIS is to enhance the usefulness of accounting information (Firas, 2018).

The use of IT and IS by organizations has significantly expanded the field of professional creativity and created opportunities and advantages for the business world (Lutfi, 2021; Rabbani et al., 2023)". The environment based on computerized systems at work and between various departments facilitates the role of AIS in improving and providing credibility in service provision, which enables reducing expenses, management, competitiveness in the market, managing jobs and reducing errors and thus making sound decisions (Lutfi et al., 2022). If the institutions' internal system includes high-quality basic systems that support the quality of accounting information, it will support the achievement of the institutions' strategic goals and achieve effective and efficient management (Alrawad et al., 2022; Lutfi, 2020), also the integration of accounting parameter systems through the coordination of various accounting information systems ensure the flow and consistency of data, which further helps to achieve effectiveness in the overall performance (Laudon & Laudon., 2017). According to (Algrari and Ahmad, 2019) the flexibility of AIS also enables the system to continuously adapt to changes and updates in business processes. The success of any organization or company depends primarily on what the entity possesses in terms of components, resources, and infrastructure that support the workflow. In the modern era, the information technology infrastructure is considered the basic base upon which the company builds its various information systems (Kenneth., & Jane, 2020), Therefore, it has become necessary to secure and protect AIS by applying the necessary measures to protect AIS against unauthorized access and data breaches (Firas., 2018; Al-Dalabih., 2018).

According to Hertati et al. (2020), AIS recreate an important role in securing the long-term success of organizations. If implemented effectively, AIS would enhance internal performance, corporate identity, and reputation with informed decision-making among the managers and comprehensive insight into the financial and non-financial aspects of the operations. Consequently, investing in the effective implementation of AIS represents an investment in the organization's future prosperity.

The impact of AIS quality on the quality of financial information in municipalities of the West Bank is one topic that closely links to prior literature and the trend in the current era with regard to AIS, more so about its impact on the quality of data for making decisions in the financial sector, so previous many studies have highlighted and illustrated the importance of AIS in organizations for providing accurate, reliable, and timely financial information to the relevant decision-makers. However, the majority of this work has focused on the private sector, leaving a huge gap in knowledge regarding the specific context of public sector organizations, like those of the municipalities in the West Bank.

The knowledge gap in the literature lies in the scarcity of research addressing the quality of financial information in public sector organizations in the West Bank and the potential impact of AIS quality on this information. This gap is linked with the justifications for the study because it underscores the need to explore whether the principles and findings from the private sector can be applied to public sector entities like municipalities, where financial transparency and accountability are critical.

### 1.2 Research Problem and Questions

Because of the various economic changes and the associated cases of uncertainty and risk, the effective role of accounting information has emerged. According to the American Accounting Association, this information is an effective and efficient way to reduce the uncertainty cases that stands before the decisions of external investors (Bn Yahia, 2013). Kenza, (2019) explained that accounting information has certain characteristics that indicate the level of quality that distinguished them, which were determined by accounting custom and accounting standards, and in order for this quality to emerge in the information, the importance of having an information system that provides reliable, understandable, comprehensible accounting information has emerged.

The absence of such characteristics is the main reason for the apparent weakness in decisions based on them and thus making wrong decisions (Qatanani & Hezabr, 2015). Therefore, the suggested method to avoid the occurrence of these risks is for the institution to adopt an accounting information system that has characteristics and specifications that ensure the provision of information that is compatible and commensurate with quality standards. It should be noted that the success of the information system is located by the technical quality of the system and its outputs, which in turn affects the response and satisfaction of the information user (Abdulmajeed & Abu Derbalah, 2023). Azar et al, (2019) added that financial reports indicate their importance through the quality of the information they present, which makes the problem of activating this quality one of the most prominent problems facing institutions.

The municipalities of the region of the West Bank face a major challenge regarding the quality of accounting information (The World Bank, 2017). The effective performance of these municipalities, including planning, supervision and decision-making at various administrative levels, depends on the availability of high-quality accounting information. AIS establish a pivotal role in generating and delivering this information. However, ensuring the quality of AIS is a major challenge.

Accounting information is a required tool for reducing uncertainty and facilitating sound decision-making. This results in the lack of appropriate characteristics that define high-quality accounting information as found within accounting traditions and standards, more so in problems related to reliability, understandability, and interpretability of the information being presented.

Therefore, decisions made based on inaccurate accounting information, most of the time resulted in wrong and inappropriate consequences, which are disastrously impactful. To prevent these risks and improve the quality of accounting information, municipalities should establish powerful AIS relevant to specified quality standards and features. The technical quality of these systems and their outputs has a significant bearing on the satisfaction and response of users and donors as well.

Financial reports, very much a part of the accounting information presentation, place the challenge of enhancing and sustaining this quality as a paramount concern for institutions. This research study will help in investigating and addressing the complex interplay between AIS quality and accounting information quality, particularly in the

context of municipalities in the West Bank region. In these accounts, specific impacts of accounting information quality related to decision-making processes, quality of financial reports, and user satisfaction will have to be taken into consideration within this critical context.

Therefore, achieving the goal of the study is based on several axes that together constitute the quality of AIS. The alignment of AIS represents the link between business processes and the strategic goals and objectives of the organization (Kappelman et al., 2018), and the integration of AIS deals with the ease of transferring information throughout all components of the system (Laudon & Laudon, 2017). As for the axis related to flexibility, it represents the system's ability to adapt to new parameters and suit various work-related possibilities (Algrari & Ahmed, 2019). Essentially, a successful system is built on a strong IT infrastructure, which includes the basic technology and hardware components that support the operation of the accounting information system, such as databases and networks. These components support the integrity of accounting data and increase its quality (Sari, 2016; Kenneth & Jane, 2020). Therefore, to support the infrastructure of electronic databases, the security and protection of the system are crucial for preserving the confidentiality of data and setting specific access protocols to prevent information leakage, thus ensuring high-quality information (Firas, 2018; Al-Dalabih, 2018). These axes support the existence of high-quality AIS and contribute to achieving reliable, high quality accounting information for decision-making.

Therefore, this thesis aims to answer the following questions:

- What is the impact of AIS quality on the quality of accounting information in the municipalities of the West Bank?
- What is the impact of the alignment of AIS on the quality of accounting information in the municipalities of the west bank?
- What is the impact of the integration of AIS on the quality of accounting information in the municipalities of the west bank?
- What is the impact of the flexibility of AIS on the quality of accounting information in the municipalities of the west bank?
- What is the impact of the IT infrastructure of AIS on the quality of accounting information in the municipalities of the west bank?

- What is the impact of the Security and Protection of AIS on the quality of accounting information in the municipalities of the west bank?

## 1.3 Research Objectives

**This thesis comes to achieve the following objectives:**

- To assess the impact of AIS quality on the quality of accounting information in the municipalities of the west bank.
- To assess the impact of the alignment of AIS on the quality of accounting information in the municipalities of the west bank.
- To assess the impact of the integration of AIS on the quality of accounting information in the municipalities of the west bank.
- To assess the impact of the flexibility of AIS on the quality of accounting information in the municipalities of the west bank.
- To assess the impact of IT infrastructure of AIS on the quality of accounting information in the municipalities of the west bank.
- To assess the impact of the Security and Protection of AIS on the quality of accounting information in the municipalities of the west bank.

## 1.4 Research Significance

### 1.4.1 Theoretical

- Strengthening local governance:

The significance of this research stems because it directly relates to strengthening local governance in the municipalities in the West Bank. Improving the quality of accounting information and robust AIS can enable these municipalities to plan, supervise and make better-informed decisions, ultimately leading to more efficient and effective local governance.

### 1.4.2 Practical

- Improving citizen services:

This research is important in this respect, because high-quality accounting information can contribute to improving resource allocation, which in turn can lead to enhancing public services and improving the lives of citizens by promoting better governance and use of resources.

- Decision making accuracy:

The quality of accounting information ensures a direct impact on the accuracy of decision-making at various administrative levels. Improved decisions thus lead to better resource allocation, financial management, and overall performance of municipalities, justifying the importance of this research.

- Compliance and transparency:

In an era where compliance and transparency are valued in both private and the public sectors, this research contributes to strengthening these principles. Having high-quality accounting information and systems comply with international accounting standards leads to improved transparency and accountability in municipal financial practices

- Academic contribution:

Academically, this research constitutes a knowledge addition in the fields of accounting, governance and local administration. It may serve as a reference for future research efforts in similar contexts, as it will provide insight into the impact of AIS on the quality of accounting information.

- Policy recommendations:

The results of this research can inform policymakers and local government authorities in the West Bank about the importance of investing and continue to improve AIS. The policy recommendations that this research will propose would lead to practical changes in how municipalities manage their financial information.

- Risk mitigation:

By addressing the risks associated with incorrect accounting information, this research aims to contribute to mitigating the financial and operational risks that municipalities may face. This is especially important in an environment characterized by economic volatility and uncertainty.

In summary, this research holds significant implications for local governance, citizen services, economic stability, decision-making precision, transparency, academia,

policy, and risk management. It has the potential to drive positive changes in how municipalities in the West Bank manage their financial information and make decisions, ultimately benefiting both the institutions and the communities they serve.

## 1.5 Research Hypotheses

Thus, based on the previous references, the hypotheses of the current study are as follows:

**Main Hypothesis:**

Ha: There is a statistically significant impact of AIS quality on the quality of accounting information in the municipalities of the West Bank.

**Sub-Hypotheses:**

Ha1: There is a statistically significant impact of the **alignment** of accounting information systems on the quality of accounting information in the municipalities of the West Bank.

Ha2: There is a statistically significant impact of the **integration** of accounting information systems on the quality of accounting information in the municipalities of the West Bank.

Ha3: There is a statistically significant impact of the **flexibility** of accounting information systems on the quality of accounting information in the municipalities of the West Bank.

Ha4: There is a statistically significant impact of the **IT infrastructure** of accounting information systems on the quality of accounting information in the municipalities of the West Bank.

Ha5: There is a statistically significant impact of the **Security and Protection** of accounting information systems on the quality of accounting information in the municipalities of the West Bank.

## 1.6 Research Model

The research model consists of the independent variable, in addition to the dependent variable as shown in Figure (1.1).

**Dependent Variable:**

The dependent variable is the quality of accounting information.

**Independent Variable:**

The independent variable is the quality of AIS, which is consists of the following dimensions:

- Alignment of Accounting Information Systems
- Integration into Accounting Information Systems
- Flexibility of Accounting Information Systems
- IT Infrastructure of Accounting Information Systems
- Security and Protection of accounting information systems

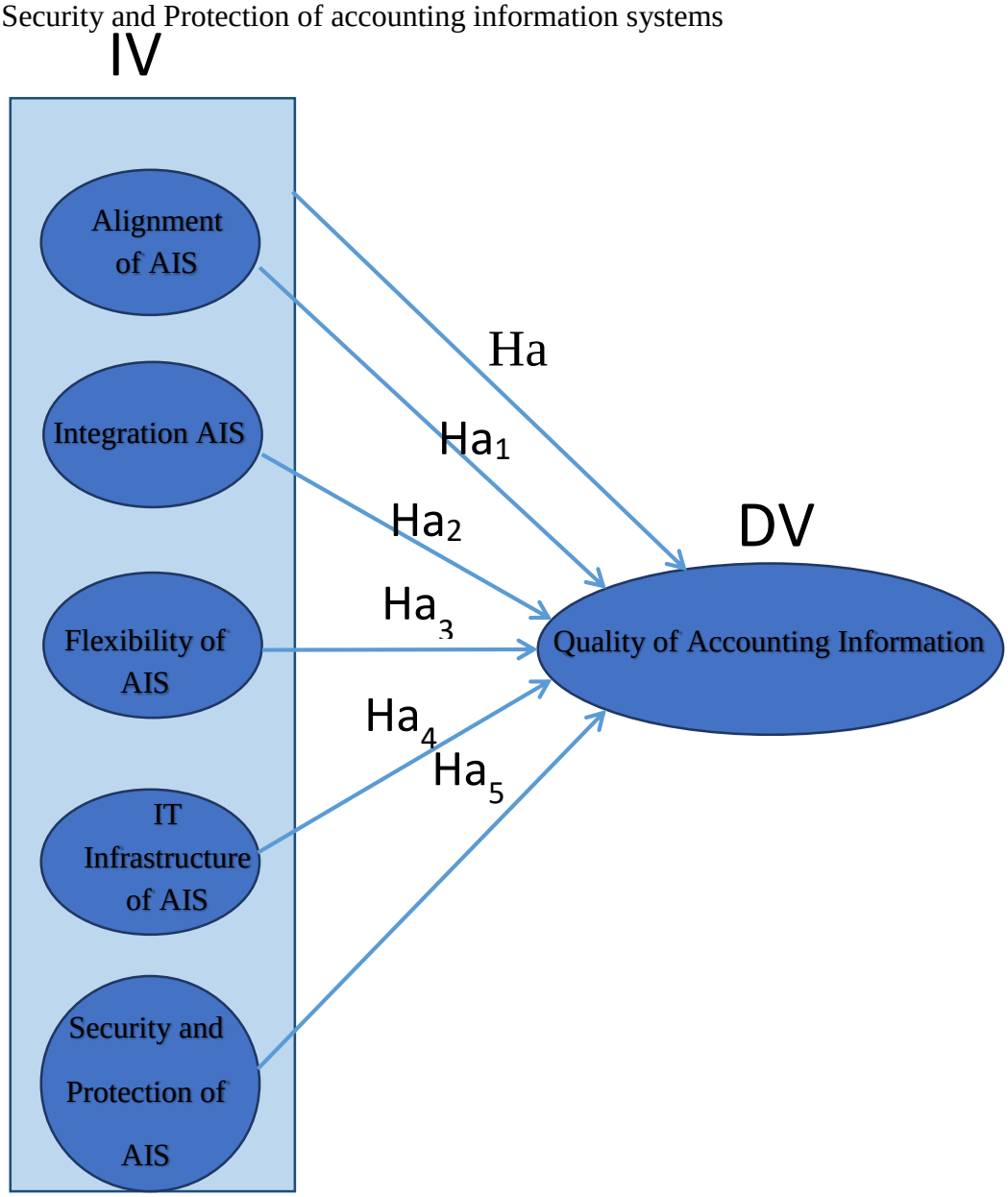


Figure (1.1): Research Model - Prepared by the researcher

QAI (Dependent Variable) = $\beta_0 + \beta_1$ (AAIS) + $\beta_2$ (IAIS) + $\beta_3$ (FAIS) + $\beta_4$ (IT I AIS) + $\beta_5$ (S and P AIS) + $\varepsilon$

**In this equation:**

$\beta 0$ represents the intercept, which is the value of the dependent variable when all independent variables are zero.

$\beta_1$, $\beta_2$, $\beta_3$, $\beta_4$, and $\beta_5$ represent the coefficients or weights associated with each independent variable, indicating the strength and direction of their impact on the dependent variable.

$\varepsilon$ represents the error term, accounting for any unexplained variability in the dependent variable not captured by the independent variables.

This equation illustrates how changes in the independent variables (alignment, integration, flexibility, IT infrastructure and Security and Protection of AIS) are hypothesized to influence the quality of accounting information in the municipalities of the West Bank.

By estimating the coefficients ($\beta$ values) through statistical analysis, can quantify the volume and significance of these relationships.

## 1.7 Operational Definition

To ensure a consistent reading and understanding of this text, the following key terms are defined and simplified to the extent of their usage in this study.

**Accounting Information Systems Quality**

It the extent to which an accounting information system meets the needs of its users by providing accurate, timely, and relevant financial information (Gelinas et al., 2018), and its new methods of formation reports, as well as making active decisions, and the way an organization selects to perform with its accounting information system (AIS) advises the capability management has to prepare for and control operations (Quinn, & Strauss, 2018).

**Quality of Accounting Information**

It the degree to which accounting information is complete, accurate, timely, and relevant, then High-quality accounting information enhances financial statement reliability and supports stakeholders' operative decision-making (Turner et al., 2022).

**Alignment of Accounting Information Systems**

It the process of confirming that an accounting information system's capabilities and functions are in harmony with an organization's business processes, goals, and strategic objectives, Proper alignment confirms that the system supports the organization's overall strategy and operational needs (Coltman et al., 2015; Karpovsky and Galliers, 2015), and is a kind of alignment that represents the fit between IT and an organization's approach and goals (Coltman et al., 2015). also, recognize the importance of information technology (IT) inventions and alignment as sources of competitive advantage (Kappelman et al., 2018; Vial, 2019).

**Integration of Accounting Information Systems**

It the coordination and linking of various accounting information systems and subsystems within an organization to ensure seamless data flow and consistency, and also integration means expediting the flow of information within the company, customers, and suppliers (Laudon & Laudon., 2017).

**Flexibility of Accounting Information Systems**

It the ability of an accounting information system to adapt to changes in business requirements, regulatory updates, and technological advancements (Algrari and Ahmed, 2019).

**IT Infrastructure of Accounting Information Systems**

It the underlying technology and hardware components that support the operation of an accounting information system, this includes servers, databases, network components, and other technological resources necessary for the system's functionality and performance, and protect financial and accounting data from external dangers such as cyber-attacks or viruses, which could potentially compromise the integrity and confidentiality of sensitive information (Sari, 2016), The IT infrastructure is considered the foundation or platform on which a company builds its various information systems (Kenneth., & Jane,2020).

**Security and Protection of Accounting Information Systems**

It measures and protocols implemented to safeguard accounting information systems against unauthorized access, data breaches, and other security threats (Firas., 2018; Al-Dalabih.,2018).

# Chapter Two: Literature Review

## 2.1 Theoretical Framework

### 2.1.1 Accounting Information System Quality

The automated AIS' quality received their importance from their essential role in achieving organizational objectives and promoting specific rational decision-making processes. However, while information manufacturers prioritize accuracy, information users prioritize efficiency and predictability. Directly the level of quality supports influencing the effectiveness of organizational strategies by enabling timely and informed decision-making, at the same time as significant progress is taking place in information technology and various computer systems, thus expanding the concept of quality of automated information systems. The quality of systems depends largely on various factors including the robustness of the system infrastructure that supports the accounting information, and the strong security measures in place. This is fundamentally important to provide protection for financial and accounting data from each other external threats such as cyber-attacks or viruses, which definitely jeopardize the integrity and confidentiality of sensitive information (Sari, 2016).

The basic idea on which the Accounting Information System (AIS) is built is that it consists of several basic components that contribute to its performance and functions. It can be considered an organized framework designed to capture, record, store, process, and distribute financial and non-financial data necessary for decision-making - Made within the organization. Therefore, this system will achieve the required goals, such as providing accurate and reliable information to its users, whether they are from within the organization (such as management) or from outside it (such as investors). While it represents the steps or procedures that take place within the business processes that generate accounting data. For example, business steps can include purchasing and sales, processing payroll, and other daily business activities, records represent the place where collected accounting data is stored, these records can be paper or electronic, and Internal Controls support a set of procedures that are put in place to ensure system protection and data integrity and prevent errors and fraud. Data Processing is the process by which raw data is converted into meaningful information. Finally, Reports represent the

outputs provided by the system to various concerned parties. Accounting reports can include various financial reports that users of accounting and financial information need (Turner, et al., 2022).

Accounting information systems (AIS) have a primary goal: to provide accounting information that serves the needs of its users. Achieving this overall goal also includes achieving several key sub-goals, as noted by Ali (2011). First, the role of AIS is to measure and document all economic events that occur within an organization, including the procedure of containing, storing, recording, labelling, and summarizing data within accounting records. Second, AIS facilitates the provision of accounting information through a variety of reports and documents to individuals and entities that can benefit from it. In particular, the organization's management uses this information to evaluate performance and make informed decisions. Finally, AIS contributes to the establishment of strong internal control mechanisms, ensuring oversight of all physical elements within the organization. This internal control mechanism is vital to maintain the integrity and reliability of financial statements and operations (Ali, 2011).

Several distinguishing features characterize high-quality automated AIS. Firstly, they leverage electronic data operations, enabling efficient processing and management of vast amounts of financial data. Secondly, these systems produce decision-relevant information in a concise and easily digestible manner, facilitating informed decision-making processes. Additionally, they possess the capability to aid in identifying alternatives, evaluating expected benefits, and continuously enhancing performance through feedback mechanisms and iterative improvements. Comprehensive quality principles underpin the design and operation of these systems, ensuring adherence to established standards and best practices in accounting information management. Accounting data must be processed after it has been input into the accounting system. Calculations, categorization, summarization, and consolidation are all part of processing accounting data. In manual accounting systems, the steps of recording, posting, and closing in the journals and ledgers are processed manually using well-established techniques. Online and real-time processing as well as batch processing are two methods of automated processing (Turner, et al., 2022).

There are several factors that can be considered as weak points that may lead to low quality automated AIS, these factors include the inability to adapt to modern technology, so if the organization is unable to keep pace with modern technological

developments, the automated accounting information system may become incompatible with the systems. Others are used within the organization or with external partners. In addition to the high costs of examining data, if the quality of the data is weak or unreliable, the process of examining this data becomes very expensive, both in terms of financial resources and in terms of time. In addition, delays in producing system outputs hamper rapid and timely decision-making, resulting in increased costs and financial penalties for the organization (Moffitt, 2018).

Accounting information systems (AIS) provide a prominent function in organizations by providing essential information for their effective management. Researchers have consistently emphasized that an organization's success depends largely on the quality of its accounting information system. The quality of these systems greatly influences an organization's performance and operational effectiveness, enabling management to make knowledgeable decisions based on reliable and consistent data. An effectively functioning accounting information system ensures that decision-makers receive timely information, which is a critical factor for success (Al-Ali, 2014).

Knežević and Tepevac (2012) also emphasize that AIS include a wide range of inputs drawn from various aspects of business. These inputs form the basic data that is used to analyze and process the data included in accounting reports. In addition, the concerns of AIS extend to system outputs, which are embodied in the financial statement forms that are published and consumed in the decision-making operation by various stakeholders.

Quality standards for automated AIS require the availability of several basic conditions. These standards should ensure standard specifications for financial operations, which contributes to determining appropriate quality levels and protecting the confidentiality of facility data. In addition, standards must include fixed and unified foundations for selecting and designing information systems at the global level, with the aim of achieving unification and coordination between AIS at the level of entities and institutions. The measurement systems in accounting standards must be compatible with the International Accounting Standards (IAS) and the International Standards for Auditing (ISA), so that this compatibility ensures that the accounting information and financial reports generated through AIS are compatible with globally recognized standards, which makes it easier for Organizations understand and use financial reporting in diverse and multinational business environments, making accounting

standards able to provide up-to-date and comprehensive information about developments in information technology used in accounting. In general, adherence to these standards and alignment with international standards requires continuous review and periodic updating of measurement and AIS to ensure the highest level of quality and efficiency in financial reporting and auditing (Dalabih, 2018).

Any system, whether a general information system or an automated accounting system, that relies on appropriate quality assurance methods and tools, along with comprehensive training for employees, will achieve success, according to Teru et al (2016), choosing quality assurance tools and methods that suit the needs of the organization will lead organizations to achieve the required quality goals, training in the use of the selected methods and tools enhances the effectiveness of the system and facilitates the successful application of quality standards. This process requires a thorough understanding of business responsibilities by those charged with implementing the system, as well as a commitment to achieving the desired level of quality.

Reliance on computer systems for information management has appeared significantly in contemporary societies, as these systems provide a significant contribution to the creation, storage, transmission, and processing of huge amounts of data, which affects the operations of various institutions in various sectors. This digital ecosystem has reinforced the need to recognize the importance of accounting information. Successful strategic management decisions in an organization depend on the accuracy and reliability of financial statements, and this is what makes accounting information essential for making several important decisions such as strategic planning, allocating resources, and evaluating financial performance. Based on these arguments, the success of institutions is based on the quality and integrity of accounting information, accurate financial information contributes to determining financial strategies, achieving efficiency in the use of resources, and improving the overall performance of the institution. According to Carolina (2017), accounting systems include advanced software solutions and databases that help record, process, and analyze financial transactions. These systems provide ease of accounting operations and ensure the production of high-quality financial reports (Carolina, 2017).

The key characteristics that are important to ensure the success of effective Accounting Information Systems (AIS) as outlined by Turner, et al., (2022) include Integrity, Simplicity, Efficient Information Flow, Variety of Elements, Communication,

and Accurate Output. An integrated system ensures that accounting data is consistent and reliable, and simplicity ensures that the system must be easy to understand and use by employees, and ensuring that the appropriate information reaches the right people at the right time requires a system that allows the flow of information in a smooth and effective manner between the various departments and divisions. To achieve communication, the system must support effective communication between different users, and thus Accurate Output can be achieved, which reflects the accuracy and validity of the financial data and reports generated by the system because the diversity of elements indicates the presence of a variety of tools and features within the system. (Turner, et al., 2022).

Akanbi and Adewoye (2018) seek to understand the relationship between adopting accounting information systems (AIS) and improving the financial performance of commercial banks in Nigeria, as financial performance is considered one of the basic and important indicators that reflect the bank's efficiency in managing its financial resources and achieving its profitability goals, and it contained various metrics that include financial aspects such as gross profit margin (GPM), return on total assets (ROA), net operating profits, and return on equity (ROE), these ratios considered among the most important indicators used by the banking sector to evaluate the financial performance of banks. The results confirmed that there is a correlation between the adoption of AIS and the improvement of these main financial indicators, this indicates that advanced accounting systems enhance the ability of banks to analyze their financial performance.

Based on a study to test the success of AIS in SKPD, Fitriati et al. within the Kebumen Provincial Government used a model that is strong in gauging the success of AIS in exploring many aspects to find out the factors that account for the success of these systems within this government. Hence, three indicators lead to the success of AIS in government units: awareness of the useful system, ease of use, usage, and actual use of the system. Therefore, smooth access to the system facilitates user interaction with the system and helps in producing high-quality accounting information, while integrated information systems provide a supportive environment for success AIS. The practical importance of the results is based on integrating information systems, providing easy access to users, and enhancing their satisfaction with accounting systems, which helps in creating an efficient and transparent work environment.

Bachmid., (2016) described that there is a complex relationship between the quality of accounting information systems (AIS) and the quality of the accounting information resulting from it. He conducted a study that generally aims to evaluate this relationship and provide explanations about the dynamics that occur within the financial frameworks of institutions. The results of the research indicated there is a clear and direct relationship between the quality of AIS and the quality of the accounting information produced, this relationship enhances the importance of AIS in shaping the reliability, accuracy, and integrity of financial data, a strong and distinguished accounting information system contributes to the production of high-quality accounting information.

Essentially, high-quality accounting information appears as a fundamental pillar in decision-making processes within organizations, by depending on accurate and reliable accounting information, decision-makers are more able to navigate complex business environments, reduce risks, and exploit emerging opportunities, this means that the quality of AIS can lead to improved managerial and organizational abilities. However, it is important to note that decision-making processes are not guaranteed to be successful even with high-quality information; there are other factors that may affect the quality of decisions, including the personal experience of decision makers, the regulatory environment, external economic factors, and other variables that may affect the results of the decisions made. Despite the quality of accounting information generated by robust AIS, decisions made by humans are still subject to biases, errors, and personal limitations that may affect the outcomes of the decisions. It is necessary to integrate the capabilities of AIS with the critical thinking skills and sound judgment of decision-makers, because accurate and reliable information alone is not enough to ensure ideal decisions are made, and this constitutes a challenge that supports the existence of this need, additionally, Bachmid's study (2016) supports the necessity of understanding the relationship between the quality of AIS and the quality of the accounting information produced.

Rapina's study (2014) proposed several factors that may affect the quality of accounting information systems (AIS) in Indonesia, including management commitment, organizational structure, and organizational culture indicated that these factors contribute to the extent to which the effectiveness of the accounting system is determined and its success in achieving main objectives. The commitment of executive

management is necessary to ensure the implementation of high-quality AIS. The organizational structure and the prevailing culture also contribute to influencing the quality of AIS, these factors become more evident in the context of e-commerce companies and service companies.

For an accounting information system (AIS) to be considered high quality, it must maintain several distinguishing characteristics:

1. Alignment:

It involves the processing of ensuring that the AIS is in harmony with the surrounding systems and environment. It should also take into account the obligations and limitations placed on management, thus aiding the process of making decisions. Compatibility, in other words, refers to the ability to integrate AIS with external systems and the operating environment of the organization; this compatibility harnesses the system delivered to create and communicate information that is valid and has a high level of reliability in supporting decision-making (Al-Sibaei, 2010; Algrari and Ahmed, 2019).

All organizations, big or small, require an accounting information system for the provision of information that would be relied on and used in the decision-making process. Budiarto et al. (2018) conducted a test on the direct and mediating relations among the three contingent variables about AIS compatibility and company performance; their findings suggested that the owner's level of commitment to the AIS system, through direct or system AIS compatibility, would have a strong influence on the company's performance.

In other words, the commitment of owners to adopt and use AIS effectively enhances the performance of companies, that is, the integration of systems and the commitment of management to enhance these systems are among the basic factors that affect institutional performance, which enables organizations to improve the efficiency of their decisions and procedures to achieve strategic goals.

2. Integration:

The seamless integration of AIS with other information systems, such as management information systems, is vital to improving the efficiency and effectiveness of the organization, and this can be achieved through this integration, organizations can improve the information flow between different systems, which leads to increased coordination between different departments and improved decision-making. Decisions (Al-Sibaei, 2010; Algrari and Ahmed, 2019).

Azhar (2013) defines the Accounting Information System (AIS) as a collection or integration of various subsystems or elements, both non-physical and physical, that cooperate and interconnected harmoniously with each other, its direct position is to process transaction data connected to financial topics and convert them into helpful financial information. In other words, the accounting information system (AIS) is not just a technical system, but rather an integrated system that combines tangible and intangible elements to achieve its functions, its integration with other systems is an integral part of achieving institutional efficiency, thus, organizations must ensure that their accounting information system is integrated with other management systems to make the most of available resources and increase the effectiveness of administrative processes.

Nicolaou (2011) says there has to be integration among the components of an accounting information system for success to be realized. Such integration allows smooth interaction among all or most elements of the systems, which enhance efficiency and effectiveness in organizational operations. According to the importance of computer system integration, Integration reduces the hassle of accessing multiple systems, thus saving on time and resources since one may not have to keep dealing with each of them separately (Gelinas et al., 2018; Turner et al., 2022).

Gelinas et al. (2018) and Turner et al. (2022) further state that aside from hardware, software, communication networks, and databases being integrated, the integration of the accounting information system also needs to provide quality work and user satisfaction.

Integrated Financial Management Information Systems (IFMIS) can control the public sector by providing real-time financial information to managers so that they will enhance their innovation skill (Hendriks, 2012).

3. Flexibility:

The AIS should be adaptable enough to react to changes in the organizational structure or the general economic climate. In other words, the accounting information system (AIS) refers to the adaptability and responsiveness to sudden changes that may happen in the organizational structure or the general economic environment. This enhances the importance and benefit of the system in the long term, making it able to meet the changing needs of the organization and adapt to new circumstances (Al-Sibaei, 2010; Algrari and Ahmed, 2019).

Chomchalao and Naenna (2013) argue that flexibility, as a system quality dimension, has major effects on the acceptance and use of information systems; this refers to the ability of the system to change with time on the part of the changes in user needs and the environment. Systems high in flexibility are very absorbing of changes and therefore can adapt to different user needs, which enhances user satisfaction levels, hence supporting the acceptability of the system.

Yoshikuni et al. (2023) research the significant role of advanced AIS integrated with emerging technologies in developing strategic flexibility and innovation in organizations. The impact of ISII on SFI-focused research, integration, and meaning involves the extent to which AIS are integrated into other technologies and operational systems of the organization, besides the strategic management practices supported by information systems (IS-SEM) and decision-making performance (DMP), which serves as a mediator between information systems infrastructure integration (ISII) and flexibility, strategy, and innovation (SFI).

The research arrived at these findings by applying the Resource-Based View (RBV) framework to understand how accounting systems supported by advanced technologies enhance an organization's strategic ability to adapt to change and adopt innovation. The results prove the significant positive impact of ISII on strategic flexibility and innovation, indicating that AIS practitioners and researchers should focus on how ISII and IS-SEM practices can enhance decision-making performance to improve strategic flexibility and innovation.

4. IT Infrastructure:

According to Munteanu et al. (2016), the AIS should be compatible to work with the devices as well as storage media in use, such that it ensures all activities run

smoothly and data is managed efficiently through the ability to process the data securely and speedily without interruptions.

Information technology aligns organizational and operational strategies, thereby improving an organization's ability to adapt to changes in the environment and rapidly respond to challenges and opportunities. Researchers Fadhilah and Subriadi (2019) point out that the strong link between IT and company performance can be measured through financial dimensions, such as profits and return on investment, as well as non-financial dimensions, such as improving operations and increasing customer satisfaction. Therefore, information technology has the ability to enhance cooperation between different departments and divisions within the organization and acts as a catalyst for integrating other resources effectively, which increases the effectiveness of technology in achieving organizational success.

Liviu (2015) asserts that Information Technology (IT) stands out as one of the most dynamic technologies because information technology is one of the most developed and changing technological fields, which makes it a major factor in improving the competitive capabilities of organizations, it makes an important contribution to enhancing progress in the design, processing, and provision of various services. Current theoretical and practical inquiries have already displayed the potential of implementing information systems to enhance organizational performance across various aspects such as efficiency, productivity, competitiveness, and overall development.

5. Security and Protection of accounting information systems

According to Firas (2018) and Al-Dalabih (2018), Strong security measures play an important role in protecting data from tampering and errors, which also enhances the reliability of the financial data that institutions rely on in preparing their financial reports. Effective security measures contribute to maintaining the integrity of data, preventing unauthorized access, and reducing the risks associated with distortion or manipulation of data. By relying on this, organizations can provide accurate and reliable financial reports, which enhances the credibility of these reports with investors and other stakeholders.

In contrast, Dahman (2012) found that poor security measures can have a detrimental effect on AIS quality, data breaches and unauthorized access can

compromise the integrity of accounting information, leading to inaccurate financial reporting and potential financial losses.

### 2.1.2 Accounting Information Quality

In the development light of the economic and commercial environment, the quality of financial reports has become of great importance to investors and other parties interested in the performance and financial health of companies. Accurate and reliable financial reports are an essential basis for making the right investment decisions and ensuring continued corporate growth. However, financial reporting faces challenges with regard to credibility, transparency, and compatibility with international accounting standards. Hence, the role of examining and evaluating the quality of financial reports and ensuring their compliance with approved professional and legal standards comes in order to achieve trust and transparency in the financial market and enhance confidence between investors and companies (Andra and Anca, 2014).

The quality of accounting information is about organizing and processing data to make it meaningful to users (Romney and Steinbart, 2015). Users rely on this information to manufacture decisions or refinement decision-making procedures. Laudon (2014) emphasize that information is data that has been formulate into something that has benefit and meaning to users, which is in line with Susanto's (2013) view that information arises from the processing of data, giving it meaning and benefit to users.

In essence, information that is of high quality and suitable for decision-making has certain characteristics (Stair and Reynolds, 2011). According to Stair and Reynolds (2011), high-quality accounting information should be accessible, accurate, comprehensive, cost-effective, flexible, relevant, reliable, secure, simple, timely, and verifiable. These qualities ensure that accounting information not only holds value but also enhances the decision-making process.

The financial reports quality is considered essential because it represents a means of communication between information systems and accounting beneficiaries inside and outside the organization. The performance of information systems is affected by the quality of reports, as AIS aim to provide the information necessary for its users to make correct decisions (IASB, 2013), and accounting information quality enhances the

attraction of human and monetary capital towards sectors with expected and high returns, by reducing information asymmetry among investors, which reduces liquidity risks and increases the financing of long-term investments. It also minimizes information asymmetry between investors and managers, reducing conflicts of interest and agency costs, due to the objectivity of the information. Quality of accounting information recreates an important role in anticipating and analyzing the occurrence of financial crises, by identifying and assessing risks, saving time and effort, and quickly making decisions in periods of time pressure during financial crises (Al-Dmour, 2018).

Quality, in the context of financial statements and accounting information, is required and includes attributes such as relevance and reliability, relevance indicates that information is useful for making decisions, providing insights to guide choices (Porter and Norton, 2011).

Keiso et al (2010) stress that the quality of accounting information reflects the overall accounting information system performance and the suitability of the accounting procedures applied. This quality is needed to achieve efficiency and effectiveness in an organization and reach institutional goals. It is evaluated through various dimensions:

- Appropriateness: If the appropriate information is provided to make wise, accurate, and immediate decisions, these financial statements can be considered effective and serve users.
- Reliability: Reliability relates to the presence of sound and credible information that is able to represent reality as it is without errors or biases.
- Consistency or Symmetry: Consistency contains consistent accounting treatment of the same event across different periods while maintaining efficient performance and avoiding changes.
- Understandability: In general, understanding will help Users understand the meaning and importance of financial reports, and thus deal with them by a knowledge and efficient way, in other words, understandability refers to the extent to which users can understand the meaning and importance of these reports. When financial reports are presented in a clear, concise and well-organized manner, it makes it easier for users such as managers, investors, creditors and regulators to understand their content (Al-Dmour, 2018).
- Comparability: Comparability enables users to recognize differences and similarities between economic events and phenomena. In other words, financial information

comparability allows users to compare different companies or time periods in an efficient way, which helps them better understand the financial performance and economic situation. However, if incompatible or different accounting standards are used, this may result in a different economic representation of the same economic phenomenon or event (Keiso et al., 2010).

Accounting information quality depends on many factors, as explained by Laudon (2014). The central of this concept is the presence of specific and measurable financial data that accurately represents the economic activities of entities, the data should be effectively communicated to relevant parties, ensuring transparency and facilitating informed decision-making processes. Basic stakeholders such as investors, creditors, managers, unions, and government agencies depend on financial reports to gain understanding into performance and the financial health of organizations, the process of communicating financial information is basic to the field of financial accounting as presented by Kieso (2014).

Through the preparation of financial reports, organizations articulate their financial position, performance, and cash flows over a specified period, depending on these reports it can serve both internal and external users, providing a comprehensive situation of an organization's financial status and stability. Internally, financial reports allow managers to assess the effectiveness of strategic initiatives, evaluating operational efficiency, and making informed decisions to drive organizational growth and profitability. Externally, such parties as investors and creditors to assess the credit-worthiness of an organization and its potential as an investment, as well as gauge the firm’s general financial stability use financial reports. Financial reports also meet regulatory compliance while ensuring that accounting standards and reporting guidelines are adhered to. Companies following these developed reporting frameworks, such as (GAAP) or (IFRS), bring consistency, comparability, and transparency into financial disclosures, fostering stakeholder confidence and assurance. The quality of accounting information should accurately reflect the organization's financial position and performance and communicate this effectively to the concerned parties. By preparing and publishing financial reports, organizations support transparency, accountability and trust, thus facilitating strong decision-making processes and supporting the sustainability and long-term success of the entity (Kieso, 2014; Laudon, 2014).

According to Azhar Susanto (2013), accounting information is the culmination of the accounting process, with financial statements emerging as the primary conduit for this information, as highlighted by Kieso (2014). These financial statements include basic data related to an organization's financial performance, position and cash flows, providing stakeholders with insights into its operational situation and ability to continue.

According to Gelinas et al. (2018) and Turner et al. (2022), the effectiveness of accounting information depends on many essential features, primarily, relevance is essential; as it ensures that, the information aligns closely with the decision-making requirements of users.

Accounting information must be accurate and reflect the entity's true financial position and performance without distortion or bias, also, timeliness is another important factor, as information when provided in time enables users to make clear and useful decisions, on the other hand, information integration ensures coherence and consistency across financial statements and reports, facilitating a comprehensive understanding of the financial affairs of an organization. In the other word, when adopting these principles, organizations can ensure that their accounting information is reliable, actionable, and supports effective decision-making. Furthermore, presenting accounting information in a clear, concise and accessible manner enhances its usefulness and ease of use for a variety of different stakeholders and users of financial information, including investors, creditors, regulators and internal management, accounting information is considered a valuable resource that contributes to reducing risks and determining the organization's ability to survive and continue operating (Azhar Susanto, 2013). On the other hand, when accounting information is not qualified, it becomes useless and lacks value, as Kieso (2014) points out.

O'Brien and Marakas (2010) developed an integrated framework for accounting information quality assessment, focusing on three major dimensions: timing, content, and format. The framework stipulates that accounting information should be provided when it is needed, emphasizing the relevance criterion. It also requires that the content be relevant, reliable, and complete to give users a true and fair view of an entity's financial position and performance. Finally, the format for presenting accounting information should be clear, structured, and accessible, helping users easily understand and analyze the data.

With regard to quality, McLeod & Schell (2006) and Gelinas & Dull (2012) observe that accounting information should meet standards, ensuring it is timely, accurate, and complete for decision-making. When these standards are adopted, stakeholders are well informed about the organization's financial status and can make decisions based on accurate and comprehensive information.

According to Stair & Reynolds (2010), additional dimensions of accounting information quality include easy accessibility, allowing users to locate and retrieve data efficiently. It should also be economical, balancing the costs of acquiring the information with its benefits. Flexibility is crucial, as accounting information must be adaptable to the needs of various users. Additionally, the information must be reliable, secure, simple, and verifiable, enhancing trust in its accuracy and trustworthiness.

The quality of accounting information is defined by various dimensions, including timing, content, and format. By adhering to established standards and considering factors such as accessibility, cost-effectiveness, flexibility, reliability, security, simplicity, and verifiability, organizations can ensure that accounting information effectively supports decision-making and contributes to achieving organizational objectives (O'Brien and Marakas, 2010; Gelinas and Dull, 2012; McLeod and Schell, 2006; Stair and Reynolds, 2010).

### 2.1.3 Impact of AIS Quality on Accounting Information Quality

Accounting Information Systems (AIS) represent the crucial link between raw financial data and effective decision-making in the contemporary business organization setting. The current entry on the research discipline is the effect of AIS on different organizational characteristics, in relation to how such systems impact numerous related factors or measures of performance.

For example, Firas (2018) studied the relationship between AIS and the quality of financial statements for companies in the service sector at the Amman Stock Exchange. The investigation confirmed a strong positive link between the design and security of AIS and the quality of financial statements. This all proves it is necessary to develop reliable AIS equipped with a powerful security mechanism to guarantee quality financial data so that organizations can ensure making informed decisions to survive in these competitive markets.

Esmerry (2016) conducted his research to analyze the effects of AIS on financial performance among small and medium enterprises operating in Turkey. The researcher identified a strong positive relationship between the use of AIS and improvements in financial performance metrics, such as growth in sales and returns. Precisely, Esmerry's research findings demonstrated how AIS streamlines financial processes, provides improved data accuracy, and offers valuable operational insight to enable small and medium-sized enterprises to identify opportunities for growth, optimize resources, and respond effectively to changes in the market. The result is that providing SMEs with timely and accurate financial information helps them to make well-informed decisions, manage risks, and take advantage of emerging opportunities so that they can grow and stay competitive. In effect, the findings of Esmerry's research reiterate the prominent role played by the AIS in improving the performance of SMEs through the effective management of business environmental variables. This way, AIS emerges as a very important tool for propelling financial performance and growth in such companies through overcoming constraints of resources and enhancing operational efficiency.

Al-Dalabih (2018) demonstrated that the introduction of automated AIS would significantly affect financial report quality and, therefore, pose new challenges regarding alterations in working practices with respect to accounting and data recording. Information technology needs to be compatible with components related to AIS, and auditors should have a background on the basic principles of computing and automation within that institution. Financial reports are part of AIS; once computerized, they can be rapidly prepared, audited, and corrected with high effectiveness. The main elements of the automated AIS will result, through their application, in a boost to the quality of financial reports: (a) timely information and reports, the sources for quick information on the results of administrative decisions; (b) the accuracy of information extracted and final results by the presence of control and oversight mechanisms supporting the verification of the validity of operations.

The research conducted by Nwinee et al. (2016) was on the effect of AIS on organizational effectiveness in medium-sized and small-sized companies in Nigeria. It emerged that the impact of AIS fortifies the capabilities for cost control, suggesting that its implementation enhances not only organizational effectiveness but also acts as a catalyst for overall improvement in organizational efficiency. Therefore, the implementation of AIS in SMEs in Nigeria should be based on harmonizing financial

operations in order to facilitate better resource allocation and inform strategic decisions. The findings also showed that AIS are effective in improving effectiveness. In the same line, companies can use the capabilities of the AIS to improve productivity, enhance decisions, and reduce operational inefficiencies.

In the study by Patel (2015), he focused on the effect of an Accounting Information System on the profit of an organization. The study indicated that AIS positively influenced profitability and, as a result, decision-making. AIS will increase the profit in an organization by providing crucial information required in making comprehensive financial and economic decisions. This, therefore, means that AIS creates a base for making decisions that would improve the financial performance of an organization.

Hezabr & Qatanani (2015), on the other hand, studied how AIS had been impacting the Bahraini company's value chain. The findings from their study demonstrated a contrary opinion; they indicated that actually, the components of AIS were lacking in those companies. This, therefore, means that the quality of AIS was seriously affected because of their absence, and it is no wonder that AIS cannot make a useful contribution to value addition in firms. It just confirms the importance of knowing how to ensure that the components of AIS are robust and comprehensive enough to adequately support activities in the organizational value chain.

These studies provide insight into the multilayered impact AISs have on organizations. While Patel's study emphasizes a positive influence from AIS on profitability and decision-making, there is a problem when using the components within AIS in the 2015 study by Hezabr and Qatanani: the need to correct their weaknesses for maximal contribution to organizational value enhancement. The findings further put great emphasis on the need for AIS in the optimization of performance and efficiency within an organization, with an added factor of continuous evaluation and improvement in order to optimize its effectiveness (Patel, 2015; Hezabr & Qatanani, 2015).

According to the empirical study of Moqbel (2014), the nexus between e-commerce and AIS in Jordanian service companies was analyzed. The researcher found a significant positive effect from the adoption of AIS on e-commerce, which means that the AIS of these service companies experienced a significant effect on their e-commerce trends. This means that better AIS can add to better e-commerce activities in similar organizational environments.

Sunarta & Astuti (2023), in their study of moderating the role of accounting information quality between AIS quality and organizational performance in rural banks in Bali Province, Indonesia, found that the relationship between them was positive. They demonstrated analytically that AIS quality has a positive impact on both accounting information quality and organizational performance. Additionally, the findings revealed that accounting information quality significantly influences organizational performance and partially mediates the relationship between organizational performance and AIS quality.

Aldegis (2018) conducted a study examining the effect of the quality of AIS on the relationship between organizational cultures and accounting information in industrial companies listed on the Amman Stock Exchange. The study was specifically focused on identifying the impact of organizational culture on the quality of AIS. He prepared questionnaires and distributed them to employees such as accountants, financial managers, IT managers, internal audit managers, and heads of accounting departments in each organization. He concluded that the quality of AIS depends on the interface between accounting information and organizational culture. This finding concludes that the enhancement in organizational culture improves the quality of AIS, which in turn leads to the improvement of accounting information management practices.

Another study by Anggraeni et al. (2023) tested the influence that IT and organizational structure had on AIS quality within universities in Bandung, as well as the general impact that AIS quality had on accounting information. A sample size of 78 was collected from 28 universities; an influential relationship was revealed to exist among information technology, organizational structure, and the quality of the accounting information system. Similarly, it was also established that AIS quality is one of the determinants of accounting information quality in a university environment.

On the contrary, Meiryani (2023) conducted a study to find out the effect of accounting information system quality on the quality of accounting information in higher institutions of learning in Bandung and found a strong positive relationship between the two variables. This implies that improved AIS enhance the quality of accounting information in a positive manner.

As Kimani (2024) points out, the basic idea of the research was to discern the impact that AIS would have on the accuracy of financial reports. The findings

determined that such systems increased the accuracy and effectiveness of financial reports in organizations through various underlying mechanisms. Additionally, the systems facilitate timely and accurate reporting, enabling organizations to make timely and accurate financial decisions based on reliable data. The outcomes revealed that these improvements result in more accurate and dependable financial reports, which enhance stakeholder confidence and improve both financial and organizational performance.

One study conducted by Sutriani et al. (2019) showed that AIS influenced small and medium enterprise performance in the trade sector of West Lombok. The results demonstrated that AIS positively impact the quality of financial reports, which in turn boosts the performance of institutions in this sector. Furthermore, the study confirmed a direct positive relationship between AIS and SME performance, with quality financial reports reinforcing this effect.

This is the objective of the study as proposed by Musana (2022): to establish the effect of AIS on financial performance among small and medium enterprises in Lugazi Municipality. The paper focused on three major axes of AIS: perceived usefulness, perceived ease of use, and attitude toward use, concerning profitability, liquidity, and returns. From the technology acceptance model, it was revealed that all dimensions in AIS are positively related and statistically significant to financial performance. Applying AIS was also found to have a positive influence on SMEs' financial performance. This study went on to advice SME owners to embrace AIS that would ensure adequate monitoring of financial transactions and proper accounting, focusing on training employees on the use of the systems, which is helpful for productivity.

Related to this, Qatawneh and Bader (2020) have indicated that the quality of AIS outputs significantly influences the non-financial performance of Jordanian Islamic banks. The most significant characteristics include credibility, procedures and instructions, timelines, appropriateness, IT infrastructure, and the value of feedback from AIS outputs. The most influential factor was credibility, followed by appropriateness, procedures, and instructions. The study proposes that Jordanian Islamic banks develop strategic plans for improving electronic AIS to ensure the quality and reliability of these systems.

The theoretical framework should be developed around the three major concepts of measuring the influence of AIS on the quality of accounting information. The first

concept is that of technology acceptance from the Technology Acceptance Model, focusing on how users perceive the effectiveness and appropriateness of the accounting information system in place. Positive insights will lead to increased adoption rates, improving the quality of accounting information. According to the ISSM, the second concept lies in system quality, information quality, and user satisfaction with AIS implementation. Improving these characteristics enhances overall system success and organizational performance. The third concept, the resource-based approach, claims that organizations derive a competitive advantage by exploiting scarce and valuable resources. Advanced AIS capabilities are bound to improve accounting information quality, decision-making, and organizational performance. This framework underscores the importance of user perceptions, system quality, and resource utilization in explaining the relationship between AIS and accounting information quality, ultimately contributing to better organizational outcomes.

In essence, from these studies, the theoretical framework denotes that AIS, developed with security in mind and properly integrated within an organization, has the potential to upgrade financial data quality, organizational effectiveness, financial performance, and e-commerce capabilities. AIS enables organizations to secure timely, accurate, and relevant information, allowing them to make informed decisions, optimize operations, and ultimately achieve better financial outcomes.

This study significantly adds value to the existing knowledge by filling a wide gap in the literature, focusing on the context of public sector municipalities. It helps explain how AIS quality impacts the quality of financial reporting, which is crucial for effective decision-making in the public sector. Additionally, studying the West Bank region fills a geographic gap in the literature, providing data and recommendations that can be applied to other similar settings.

The study is important and interesting to the discipline, since it has practical applications for improving financial management practices in municipalities. This research focuses on improving financial transparency and data quality, targeting key features that significantly influence the effectiveness and efficiency of public sector organizations. Improved financial transparency ensures that financial information is accessible, transparent, and comprehensible, fostering trust and accountability among stakeholders, including the public, elected officials, and regulatory bodies. Moreover,

quality data leads to more accurate financial reporting, minimizing errors and variances that could hinder decision-making processes

## 2.2 Previous Studies

Introduction:

Accounting information represents one of the basic inputs for decision-making processes by managers, investors, and stakeholders in an organization. Therefore, its quality is directly associated with the effectiveness by which the respective AIS generates, stores, and distributes that information. Many researchers have addressed the relationship between the quality of AIS and the general quality of accounting information, highlighting its direct relationship with organizational performance. In this part, the researcher will summarize some existing studies that examine the relationship between AIS quality and accounting information quality, focusing on their findings and contributions to our understanding of both.

Dahman (2012) investigated the impacts of Automated Accounting Systems (AAS) on quality financial reports in Palestine's Ministry of Finance. The study illustrated the effects that AAS has on the process of financial reporting, which is a fundamental tool for decision-making. However, major problems were discovered, particularly the systems' inability to conduct extensive data analysis of financial information. This limitation impairs their capacity to perform basic tasks like comparing financial figures over periods and identifying variances. The research also revealed a weak link in the Ministry's finance management framework, as the lack of detailed data analysis compromises the quality of financial reports. This makes them less useful to decision-makers, supervisory authorities, and legislative bodies, who rely on accurate and timely information for effective governance and oversight.

Sacer and Oluic (2013) argued that accounting information is an output from the AIS, and it has a relevant effect on organizational decision-making. Further, only successful adoption and implementation of AIS would ensure the quality of accounting information. A well-implemented system must generate relevant information that meets the organization's needs, be complete, accurate, and available in a timely manner. High-quality accounting information empowers managers and stakeholders to make rational decisions, monitor resource use, and align strategies with organizational objectives.

The research work by Gabriel and Obara (2013) indicated that AIS, when implemented correctly, quickly generates accurate information, increasing efficiency and effectiveness in organizations. Sambasivan and Assefa (2013) also argue that when AIS is effectively implemented, it improves the quality of financial data necessary for managerial decisions. Similarly, Wongsim and Gao (2011) noted significant improvements in the quality of decision-making information in organizations with successfully implemented AIS. Proper adaptation of these systems is needed to produce quality information characterized by reliability, accuracy, confidentiality, integrity, and availability. These attributes help build organizational structures, control processes, align with business objectives, and support operations, strategic management, and decision-making within organizations.

The study by Al-Hiryari et al. (2013) targeted the factors cited from the students' perspective in the implementation of accounting information systems (AIS) and the quality of accounting information. The research investigated how human resources, information quality, and managerial commitment affect the implementation of AIS. Results showed a significant relationship between management commitment to AIS adoption and the quality of information, but no significant relationship with human resources.

The research by Bukenya (2014), focused on analyzing the relationship between the quality of accounting information and the financial performance of the public sector in Uganda. This study also evaluated the effects of ongoing accounting information production, accounting systems, and the implementation of international accounting standards on resource utilization, accountability, and control, which impact the financial performance of the public sector. The results showed that accounting information—when relevant, reliable, accurate, understandable, and timely—effectively supports high-quality financial performance.

Anaeli (2017), in an effort to determine the effect of using automated AIS on the performance of government institutions in Arusha, Tanzania, investigated the link between their use and organizational performance. The research assessed the nature and application of these systems in relation to performance. The findings underscored the need for increasing awareness and providing training to employees on the latest technical systems and their effective use, as this would result in improved financial

performance efficiency and quality assurance for financial reports in government organizations.

Added to this, Carolina's (2017) study emphasized that computer-based AIS is crucial for organizations in generating, storing, and distributing reliable accounting information. Such reliable information significantly aids better decision-making within an organization. The effectiveness and success of any organization are closely tied to the quality of the accounting information they maintain, which is influenced by the quality of AIS implementation. The study highlighted that effective AIS implementation depends largely on the knowledge and experience of its users. Empirical evidence clearly connects the quality of AIS implementation to the overall quality of accounting information produced by organizations.

Algrari and Ahmed (2019) emphasize the importance of accounting information in assessing organizational development and value for managers, investors, and communities. Investors use accounting information to evaluate efficiency. This study examines the effect of accounting information systems (AIS) quality on the overall quality of accounting information. The results show a significant impact of AIS on accounting information quality. As a result, the study recommends that companies, particularly those in the Iraqi stock market, prioritize updating their AIS to keep pace with technological advancements, emphasizing the role of quality accounting information in providing a comprehensive evaluation of organizational performance.

Moreover, Farida et al. (2021) contribute through research on the efficiency of AIS and how they add value to institutions and organizations, particularly by enhancing supply chain efficiency, internal control, and decision-making. Based on the survey questionnaire and structural equation modeling results, it is empirically evident that the implementation of an accounting information system significantly improves organizational performance through the quality of financial reporting.

Rapina et al. (2023) analyzed how the effectiveness of accounting information systems influenced the quality of accounting information according to the perception of employees in the financial departments in Indonesia. This study concluded that there is a significant impact of the effectiveness of AIS on accounting information quality, as well as the effectiveness of AIS helps in decision-making, Therefore, when organizations become producers of good accounting information, they achieve long-

term financial sustainability by increasing the confidence of investors and other users of good financial information.

Meiryani (2023) investigated the influence of accounting information system quality on the quality of accounting information in Bandung's Higher Education institutions. The study showed a significant positive relationship between the two variables, indicating that improved AIS positively impact the quality of accounting information, in other words, the use of more accurate, efficient, and advanced systems will enhance the existence of a fertile environment capable of producing significant information of scientific and professional value.

Aspari et al, (2023) examined the influence of using AIS on user satisfaction in the regional bank in Bali. The researchers found through this study that there is a significant impact of AIS on user satisfaction, which supports the continuity of the company's business and enables it to compete in the market, supporting the continuity of organizations and companies in the market comes from investors' confidence in the company and its business.

## 2.3 Contribution

This thesis contributes to the understanding of how various dimensions of accounting information systems (AIS) quality impact the quality of accounting information within the municipalities of the West Bank. Specifically, it examines how the alignment, integration, flexibility, information technology infrastructure, and security of AIS influence the quality of accounting information in municipal financial reporting. The current thesis seeks to provide results that help municipal managers and policymakers improve municipal work and provide reliable and important data for decision-making, thus enhancing financial reporting and accountability within the public sector.

# Chapter Three: Methodology

## 3.1 Study Method

In this study, the descriptive analytical approach was adopted according to previous studies such as (Abdallah, 2013), and this is an appropriate method for the objectives of this study to reach accurate and generalizable results. By using this approach, the researcher relied on books, and previous papers to develop the theoretical framework for the thesis, and also relied on the questionnaire that was specially designed based on previous studies in the context of the subject as a research tool through which data was collected from the respondents necessary to answer the study's questions and hypotheses and analyze them to reach the research results.

## 3.2 Population

The study population consists of all employees of the financial department in the municipalities of the West Bank governorates, which are 10 governorates (Tulkarm, Nablus, Jenin, Ramallah, Bethlehem, Hebron, Jericho, Tubas, Salfit,and Qalqilya). This means that the study population consists of (120) employees in 2024.

## 3.3 Sample

The study sample consisted of (98) employees working in the financial department in the municipalities of the West Bank governorates, all of whom were recovered. Thus, the study sample constituted (81.6%) of the study population.

## 3.4 Demographic Characteristics of Participants

The following detailed demographic analysis introduces the sample population, highlighting key features such as gender, age, educational qualifications, university majors, and years of service according to the study by (Al-Ulaimi & Al-Bawab 2019). By analyzing these demographic factors, conclusions can be drawn about the sample composition, allowing the research findings to be placed in the right context and

generalized to the broader population. The subsequent sections provide the distribution and significance of each demographic category in the sample.

Table (3.1): Demographic Characteristics of Participants

| Variable | Class | Frequency | Percentage (%) |
|---|---|---|---|
| **Gender** | Male | 62 | 63.3% |
| | Female | 36 | 36.7% |
| **Total** | | 98 | 100% |
| **Age** | Less than 30 years old | 45 | 45.9% |
| | 30-40 years old | 27 | 27.6% |
| | 40-50 years old | 20 | 20.4% |
| | 50+ years old | 6 | 6.1% |
| **Total** | | 98 | 100% |
| **Educational Qualification** | Diploma or below | 7 | 7.1% |
| | Bachelor's Degree | 67 | 68.4% |
| | Master's Degree | 22 | 22.4% |
| | PhD | 2 | 2.0% |
| **Total** | | 98 | 100% |
| **University Major** | Other | 8 | 8.2% |
| | Economics | 1 | 1.0% |
| | Financial and Banking Sciences | 29 | 29.6% |
| | Accounting | 60 | 61.2% |
| **Total** | | 98 | 100% |
| **years of experience** | Less than 5 years | 47 | 48.0% |
| | 5-9 years | 12 | 12.2% |
| | 9-15 years | 18 | 18.4% |
| | 15+ years | 21 | 21.4% |
| **Total** | | 98 | 100% |

### 3.5 Instrumentation

**Study tool**

To obtain the required information from the sources concerned for research, the researcher used the questionnaire as an instrument for collecting data. Therefore, after reviewing several previous studies and the tools used in them such as the study by Fitriati et al., (2020), the researcher developed a questionnaire specifically for the research topic.

The tool used consisted of two parts in the final form: the first included preliminary data about the respondents, including gender, age, academic qualification, university specialization, and number of years of service, and the second section contained paragraphs that measured the influence of the independent variable on the dependent variable. The number of these paragraphs reached (53), distributed along six main domains, and Table No. (1) Shows this**:**

Table (3.2): Distribution of the study tool's items among its main domains

| **Domains** | **Number of paragraphs** |
|---|---|
| Alignment of Accounting Information Systems | 8 |
| Integration into Accounting Information Systems | 7 |
| Flexibility of Accounting Information Systems | 8 |
| IT Infrastructure of Accounting Information Systems | 7 |
| Security and Protection of Accounting Information Systems | 9 |
| Quality of Accounting Information | 14 |
| All paragraphs | 53 |

The tool items and the correction method were formulated according to the Likert scale. This scale was also designed based on a five-dimensional Likert scale. The items were built in the positive direction and weights were given as follows:

Strongly agree: five degrees, agree: four degrees, neutral: three degrees, disagree: two degrees, strongly disagree: one degree

### 3.6 Validity of the study questionnaire

**Validity of the Questionnaire**

A thorough review procedure was carried out to verify the validity of the questionnaire utilized in this investigation. Initially, a thorough literature review and the particular goals of this study were used to create the questionnaire. After developing the questionnaire. A committee of judges with ample research experience and subject knowledge reviewed the content validity of the questionnaire. The judges assessed the scope, clarity, and relevance of the items to ensure they accurately measured the targeted concept. Suggestions were made to improve the relevance and clarity of the questions, and these recommendations were incorporated into the refinement of the questionnaire.

**Internal consistency**

Construct Validity: Testing the Dimension vs. Item Relationship is another aspect of validity that concerns the internal structure of the questionnaire, specifically the relationship between the dimensions and their respective items. This was tested by using correlation statistical techniques to investigate the validity of the relationships within the instrument.

**Correlation Analysis**

The correlation matrix provides an understanding of the relationships between various aspects of the accounting information systems (Motawee., 2019).

- **Alignment of Accounting Information Systems**

Table (3.3): Alignment of Accounting Information Systems

| | Alignment of Accounting Information Systems | |
|---|---|---|
| | Pearson Correlation | Sig. (2-tailed) |
| Alignment of Accounting Information Systems | 1 | |
| Our accounting information systems align well with the strategic objectives of the municipality. | .636** | 0 |
| The design of our accounting information systems reflects the specific needs of the municipality. | .777** | 0 |
| Functions within our accounting information systems are designed to support our organizational goals. | .698** | 0 |
| Our accounting information systems effectively support decision-making processes at various levels within the municipality. | .673** | 0 |
| There is coordination between different departments in the municipality to align accounting information systems with organizational objectives. | .579** | 0 |
| Our accounting information systems are continuously reviewed and developed to ensure alignment with evolving business needs. | .579** | 0 |
| Employees are trained in using accounting information systems in ways that support organizational objectives. | .615** | 0 |
| User feedback is considered to improve the alignment of accounting information systems with organizational goals. | .547** | 0 |

The correlation analysis indicated that various parts of the accounting information systems are interdependent and collectively contribute to their overall alignment with the municipality's strategic goals, resulting in highly consistent internal integration. The strongest relationships are seen with the design and support functions, while continuous review, training, and feedback mechanisms also play vital roles in ensuring the systems remain effective and aligned with organizational needs. These insights suggest that a

holistic approach, incorporating design, continuous improvement, and user engagement, is essential for optimizing the alignment of accounting information systems.

- **Integration of Accounting Information Systems**

Table (3.4): Integration of Accounting Information Systems

| | Integration of Accounting Information Systems | |
|---|---|---|
| | Pearson Correlation | Sig. (2-tailed) |
| Integration of Accounting Information Systems | 1 | |
| Various components of our accounting information systems interact efficiently with each other. | .683** | 0 |
| Data from different sources can be integrated into our accounting information systems without impediments. | .643** | 0 |
| Our accounting information systems facilitate real-time access to integrated financial data. | .542** | 0 |
| Our accounting information systems integrate effectively with external systems. | .677** | 0 |
| Users find it easy to navigate through integrated interfaces within our accounting information systems. | .684** | 0 |
| Accounting information systems support data consistency across different functions and processes. | .538** | 0 |
| Finance department employees are satisfied with the level of integration achieved within our accounting information systems. | .687** | 0 |

Correlation analysis demonstrates a very high level of internal consistency in integrating accounting information systems. Each item has a significant positive relation with the overall integration construct; that is, these items positively add up to the integration of the system on an accumulative basis. The highest correlations have been observed for the user-friendliness of interfaces, satisfaction of employees in the finance department, and efficient interaction of various components of the system. It therefore implies that paying attention to these can further enhance the integration of accounting information systems.

- **Flexibility of Accounting Information Systems**

Table (3.5): Flexibility of Accounting Information Systems

| | Flexibility of Accounting Information Systems | |
|---|---|---|
| | Pearson Correlation | Sig. (2-tailed) |
| Flexibility of Accounting Information Systems | 1 | |
| The accounting information system is characterized by dynamism and quick response to changes affecting the business environment. | .723** | 0 |
| Users have the necessary flexibility to configure settings within the accounting information systems. | .695** | 0 |
| Changes or updates to accounting standards can be easily integrated into our information systems. | .719** | 0 |
| Users have the freedom to choose from a range of options within the accounting information systems. | .715** | 0 |
| Our accounting information systems support flexible access permissions. | .711** | 0 |
| Reports can be easily generated within the accounting information systems. | .695** | 0 |
| Users can adapt workflows or processes within the accounting information systems to meet changing business needs. | .671** | 0 |
| Sufficient flexibility is available in the accounting information system to meet development requirements. | .664** | 0 |

From the correlation analysis, it is revealed that each variable in the flexibility of accounting information systems has very good internal consistency. Each of the components has a positive correlation with the construct flexibility; hence, these variables together enhance the flexibility of the system. It is most correlated with dynamism, user configuration flexibility, and ease of integrating accounting standard change. This means that improvement in these directions should provide better flexibility of accounting information systems.

- **Information Technology Infrastructure**

Table (3.6): Information Technology Infrastructure

| | Information Technology Infrastructure | |
|---|---|---|
| | Pearson Correlation | Sig. (2-tailed) |
| Information Technology Infrastructure | 1 | |
| The devices and technologies supporting our accounting information systems are characterized by quality and reliability. | .646** | 0 |
| Our accounting information systems operate on a stable and secure network infrastructure. | .643** | 0 |
| The software running our accounting information systems is continuously updated. | .695** | 0 |
| Our information technology infrastructure supports seamless integration with other systems and applications. | .812** | 0 |
| We utilize advanced information technology to improve the performance of our accounting information systems. | .793** | 0 |
| We have an experienced technical team capable of handling technical issues related to our accounting information systems. | .698** | 0 |
| The IT infrastructure adequately supports the accounting information systems. | .727** | 0 |

Based on the analysis of the provided data, the Information Technology Infrastructure demonstrates a high level of internal consistency. This suggests that factors such as the quality and reliability of devices and technologies, stable network operations, continuous software updates, and support for seamless integration are effectively managed within the accounting information systems environment.

- **Security and Protection of Accounting Information Systems**

Table (3.7): Security and Protection of Accounting Information Systems

| | Security and Protection of Accounting Information Systems | |
|---|---|---|
| | Pearson Correlation | Sig. (2-tailed) |
| Security and Protection of Accounting Information Systems | 1 | |
| Accessing devices specific to the accounting information systems is not easy. | .339** | 0.001 |
| We have sufficient backup and recovery mechanisms for the accounting information systems. | .726** | 0 |
| The municipality insures devices against various incidents. | .698** | 0 |
| Security measures such as encryption and access controls are implemented to protect accounting data. | .665** | 0 |
| Accounting software is selected based on specific criteria. | .707** | 0 |
| Random audits of software are conducted during operation. | .565** | 0 |
| Necessary software is retained to protect the accounting system from viruses. | .612** | 0 |
| Electrical protection devices are kept to prevent data loss or errors in case of power outages or fluctuations. | .687** | 0 |
| Standardized and sequential documents and forms are used to control the quality of data collected about municipal activities and input into the accounting system. | .715** | 0 |

The correlations indicate a robust internal consistency in the security and protection measures of the accounting information systems. Strong positive relationships were observed across various aspects such as access control, backup mechanisms, insurance, encryption, software criteria, audits, virus protection, electrical safeguards, and data quality controls. This suggests that comprehensive security measures are in place to safeguard accounting information systems effectively.

- **Quality of Accounting Information**

Table (3.8): Quality of Accounting Information

| | Quality of Accounting Information | |
|---|---|---|
| | Pearson Correlation | Sig. (2-tailed) |
| Quality of Accounting Information | 1 | |
| Accounting information is characterized by accuracy. | .747** | 0 |
| Accounting information is characterized by reliability. | .712** | 0 |
| Accounting information enjoys credibility and objectivity. | .802** | 0 |
| Accounting information is presented in a clear and understandable manner. | .804** | 0 |
| Accounting information reflects the true financial position of the municipality. | .816** | 0 |
| Accounting information enables its users to make informed decisions. | .680** | 0 |
| Accounting information provides different management levels with timely information. | .696** | 0 |
| Accounting information complies with international regulations and standards for financial reporting. | .682** | 0 |
| Accounting information is comprehensive and covers all operational aspects. | .688** | 0 |
| Accounting information is available for multiple financial periods, making it comparable. | .713** | 0 |
| Accounting information can be relied upon to build future performance forecasts for the municipality. | .729** | 0 |
| Accounting information can be used to realistically predict operational plans. | .749** | 0 |
| Accounting information is comprehensive and sufficient. | .760** | 0 |
| Accounting information is neutral and unbiased. | .841** | 0 |

The correlations reveal a strong internal consistency among various dimensions of the quality of accounting information. Each aspect—accuracy, reliability, credibility, clarity, financial representation, decision support, timeliness, compliance,

comprehensiveness, comparability, reliability for forecasts, predictive capability, sufficiency, and neutrality—shows highly significant positive correlations with one another. This suggests that the municipality's accounting information system is robust and meets high standards across these critical dimensions of quality.

## 3.7 Reliability Analysis

### Tool stability

The stability of the tool means that the measure gives the same result if it is reused more than once under the same circumstances and conditions, in other words, we obtain close readings every time it is used, and they do not change significantly if they are redistributed to the sample members several times over periods. Certain, because the fluctuating tool cannot be relied upon or its results cannot be taken into account, and thus the results of the study will be unreassuringly and misleading. The researchers verified the stability of the study's questionnaire using several methods, one of these methods as follows**:**

### Reliability by internal consistency method

This type of reliability refers to the strength of consistency between the paragraphs in the study tool, using the Cronbach Alpha equation. This method depends on the extent of consistency in individuals' responses from one paragraph to another for each dimension, and the results of Table (9) show this:

Table (3.9) Results of the reliability coefficient test using the Cronbach Alpha method on the dimensions of the tool

| Domains | Number of paragraphs | Cronbach Alpha |
|---|---|---|
| Alignment of Accounting Information Systems | 8 | .83 |
| Integration into Accounting Information Systems | 7 | .82 |
| Flexibility of Accounting Information Systems | 8 | .88 |
| IT Infrastructure of Accounting Information Systems | 7 | .88 |
| Security and Protection of Accounting Information Systems | 9 | .84 |
| Quality of Accounting Information | 14 | .95 |
| All paragraphs | 53 | .95 |

It is clear from the results shown in Table (9) that the value of the Cronbach alpha coefficient was acceptable for all dimensions and domains of the measurement tool, as well as for the tool as a whole, reaching respectively (.83,.82,.88,.88,.84,.95,95), and this indicates the scale has a high degree of reliability, such as study by Sekaran & Bougie, (2010) indicated that the value of the Cronbach's alpha coefficient is considered acceptable from a practical perspective if it is (Alpha≥.6).

### 3.8 Data Sources

An electronic survey was designed and distributed to collect the necessary data for this study. The electronic survey was chosen as the data collection method due to its convenience in terms of distribution and reaching a wide range of participants in a timely manner. Furthermore, electronic surveys facilitate efficient data collection and analysis. The survey was carefully constructed to encompass all aspects of the relationship between accounting information systems quality and accounting information quality (Bougie & Sekaran, 2019).

### 3.9 Statistical Processing of Data

After collecting data from the electronic survey, we will adopt statistical analysis to determine the relationship between the quality of accounting information systems and the quality of accounting information. Firstly, we will conduct descriptive statistics to summarize the data. Next, we will perform a correlation analysis to assess the relationship between the various aspects under study. Finally, regression analysis will be used to determine the extent to which the quality of accounting information systems predicts the quality of accounting information (Bougie & Sekaran, 2019).

# Chapter Four: Data Analysis and Discussion

## 4.1 Results

The six study domains include five options according to the five-point Likert scale, which is (strongly agree, agree, neutral, disagree, or strongly disagree), and were coded as follows (strongly agree, score 5, agree, score 4, neutral, score 3, and disagree. 2, and strongly disagree score 1), the degrees of agreement as follows:

1. If the arithmetic mean is within the category from 1 to 1.79, then the degree of agreement is very low.
2. If the arithmetic mean is within the category from 1.8 to 2.59, then the degree of agreement is low.
3. If the arithmetic mean is within the category from 2.6 to 3.39, then the degree of approval is moderate.
4. If the arithmetic mean is within the category from 3.4 to 4.19, then the degree of approval is high.
5. If the arithmetic mean is within the category of 4.2 to 5, then the degree of approval is very high.

Below is a presentation of the results of the study regarding the questions, Explanations for these questions were developed according to the statistics presented in Tables (10), where the relative frequencies, arithmetic means, standard deviations, and a one-sample t-test were relied upon, and it was used to enhance the results.

Below are the test results for the answer. Regarding the first study question.

Table (4.1): study question 1: What is the impact of the alignment of AIS on the quality of accounting information in the municipalities of the west bank?

| No. | **Paragraph** | Mean | Standard Deviation | Degree |
|---|---|---|---|---|
| 1. | Our accounting information systems objectives align well with the municipality's strategic objectives. | 4.08 | .62 | High |
| 2. | The design of our accounting information systems reflects the specific needs of the municipality. | 3.96 | .71 | High |
| 3. | The functionality of our accounting information systems is designed to support our organizational objectives. | 4.01 | .75 | High |
| 4. | Our accounting information systems effectively support decision-making processes at various levels of the municipality. | 3.84 | .88 | High |
| 5. | There is coordination between different departments in the municipality to align accounting information systems with organizational goals. | 3.73 | .83 | High |
| 6. | Our accounting information systems are continually reviewed and developed to ensure they are compatible with changing business needs. | 3.75 | .82 | High |
| 7. | Employees are trained to use accounting information systems in ways that support organizational goals. | 3.94 | .72 | High |
| 8. | We take into account any feedback we receive from users with the aim of improving the alignment of accounting information systems with organizational objectives. | 3.88 | .81 | High |
| | | 3.90 | .48 | high |

It is clear from the previous table that the degree of agreement regarding all paragraphs of the first field was high, as the arithmetic means for all the paragraphs ranged between (3.73-4.08), and the first paragraph came in first place in terms of the degree of agreement, as the arithmetic mean for this paragraph was (4.08), While paragraph No. (5) came in last place, its arithmetic mean was (3.73), and as for the total score for the field, its arithmetic mean was (3.9) and its standard deviation was (.48).

Below are the test results for the answer. Regarding the second study questi

Table (4.2): study question 2: What is the impact of the integration of AIS on the quality of accounting information in the municipalities of the west bank?

| No. | **Paragraph** | Mean | Standard Deviation | Degree |
|---|---|---|---|---|
| 9. | The various components of our accounting information systems interact with each other efficiently. | 3.86 | .76 | High |
| 10. | Data from various sources is integrated into our accounting information systems without hindrance. | 3.71 | .86 | High |
| 11. | Our accounting information systems facilitate real-time access to integrated financial data. | 3.9 | .76 | High |
| 12. | Our accounting information systems support integration with external systems. | 3.75 | .85 | High |
| 13. | Users find it easy to navigate the integrated interfaces within accounting information systems. | 3.83 | .74 | High |
| 14. | Accounting information systems support data consistency across different functions and processes. | 3.8 | .69 | High |
| 15. | Finance Department employees are satisfied with the level of integration achieved within the accounting information systems. | 3.76 | .83 | High |
| | | 3.8 | .50 | high |

It is clear from the previous table that the degree of agreement regarding all paragraphs of the first field was high, as the arithmetic means for all the paragraphs ranged between (3.71-3.9), and paragraph No. (11) came in first place in terms of the degree of agreement, as the arithmetic mean for this paragraph was (3.9), While paragraph No. (10) came in last place, its arithmetic mean was (3.71), and as for the total score for the field, its arithmetic mean was (3.8) and its standard deviation was (.50).

Below are the test results for the answer. Regarding the third study question.

Table (4.3): study question 3: What is the impact of the flexibility of AIS on the quality of accounting information in the municipalities of the west bank?

| No. | **Paragraph** | Mean | Standard Deviation | Degree |
|---|---|---|---|---|
| 16. | The accounting information system is characterized by dynamism and rapid response to changes affecting the business environment. | 3.85 | .86 | High |
| 17. | Users have the flexibility to configure settings within accounting information systems. | 3.77 | .78 | High |
| 18. | Changes or updates to accounting standards can be easily integrated into our information systems. | 3.66 | .78 | High |
| 19. | Users are free to choose from a range of options within accounting information systems. | 3.65 | .80 | High |
| 20. | Our accounting information systems support flexible access permissions. | 3.7 | .92 | High |
| 21. | Reports can be easily created within accounting information systems. | 4 | .81 | High |
| 22. | Users can adapt workflows or processes within accounting information systems to suit changing business needs. | 3.84 | .75 | High |
| 23. | The accounting information system has sufficient flexibility to meet development requirements. | 3.78 | .80 | High |
| | | 3.78 | .57 | High |

It is clear from the previous table that the degree of agreement regarding all paragraphs of the first field was high, as the arithmetic means for all the paragraphs ranged between (3.65-4), and the paragraph No.(21) came in first place in terms of the degree of agreement, as the arithmetic mean for this paragraph was (4), While paragraph No. (19) came in last place, its arithmetic mean was (3.65), and as for the total score for the field, its arithmetic mean was (3.78) and its standard deviation was (.57).

Below are the test results for the answer. Regarding the fourth study question.

Table (4.4): study question 4: What is the impact of the IT infrastructure of AIS on the quality of accounting information in the municipalities of the west bank?

| No. | **Paragraph** | Mean | Standard Deviation | Degree |
|---|---|---|---|---|
| 24. | The hardware and technologies that support our accounting information systems are characterized by quality and reliability. | 4.03 | .83 | High |
| 25. | Our accounting information systems operate on a stable and secure network infrastructure. | 3.88 | .91 | High |
| 26. | The software operating our accounting information systems is constantly updated. | 3.77 | .86 | High |
| 27. | Our IT infrastructure supports seamless integration with other systems and applications. | 3.7 | .85 | High |
| 28. | We use advanced information technology, which improves the performance of our accounting information systems. | 3.69 | .9 | High |
| 29. | We have a technical team with sufficient experience to deal with technical problems related to accounting information systems. | 3.64 | .93 | High |
| 30. | IT infrastructure adequately supports accounting information systems. | 3.75 | .78 | High |
| | | 3.78 | .62 | High |

It is clear from the previous table that the degree of agreement regarding all paragraphs of the first field was high, as the arithmetic means for all the paragraphs ranged between (3.64 and 4.03), and paragraph No. (24) came in first place in terms of the degree of agreement, as the arithmetic mean for this paragraph was (4.03), While paragraph No. (29) came in last place, its arithmetic mean was (3.64), and as for the total score for the field, its arithmetic mean was (3.78) and its standard deviation was (.62).

Below are the test results for the answer. Regarding the fifth study question.

Table (4.5): study question 5: What is the impact of the Security and Protection of AIS on the quality of accounting information in the municipalities of the west bank?

| No. | **Paragraph** | Mean | Standard Deviation | Degree |
|---|---|---|---|---|
| 31. | Hardware related to accounting information systems cannot be easily accessed. | 3.73 | 1.07 | High |
| 32. | We have adequate backup and recovery mechanisms for accounting information systems. | 3.97 | .81 | high |
| 33. | The municipality ensures the devices against various accidents. | 3.75 | .86 | High |
| 34. | Security measures such as encryption and access controls are implemented to protect accounting data. | 3.81 | .9 | High |
| 35. | Accounting programs are selected based on specific criteria | 3.85 | .89 | High |
| 36. | A sudden review of the programs is performed during their operation. | 3.47 | .96 | High |
| 37. | The necessary programs are maintained to protect the accounting system from viruses. | 4.02 | .78 | High |
| 38. | Electrical protection devices are maintained to prevent data loss or errors in the event of a power outage or fluctuation. | 4.01 | .73 | High |
| 39. | Controlled and sequential documents and forms are used in order to control the quality of data collected about municipal activities and entered into the accounting information system. | 3.92 | .77 | High |
| | | 3.84 | .54 | high |

It is clear from the previous table that the degree of agreement regarding all paragraphs of the first field was high, as the arithmetic means for all the paragraphs ranged between (3.47-4.02), and paragraph No. (37) came in first place in terms of the degree of agreement, as the arithmetic mean for this paragraph was (4.02), While paragraph No. (36) came in last place, its arithmetic mean was (3.47), and as for the total score for the field, its arithmetic mean was (3.84) and its standard deviation was (.54).

Below are the test results for the paragraph's regarding the dependent variable.

Table (4.6): What is the impact of the quality of AIS in the municipalities of the west bank?

| No. | **Paragraph** | Mean | Standard Deviation | Degree |
|---|---|---|---|---|
| 40. | Accounting information is characterized by accuracy. | 4.27 | .7 | Very high |
| 41. | Accounting information is characterized by reliability. | 4.23 | .67 | Very high |
| 42. | Accounting information has credibility and objectivity | 4.19 | .78 | High |
| 43. | Accounting information is presented in a clear and understandable manner. | 4.12 | .77 | High |
| 44. | Accounting information reflects the true financial position of the municipality. | 4.03 | .84 | high |
| 45. | Accounting information enables its users to make the right decisions. | 4.1 | .72 | High |
| 46. | Accounting information provides the information needs of different administrative levels in a timely manner. | 4.02 | .7 | High |
| 47. | Accounting information complies with International Financial Reporting Regulations and Standards. | 3.98 | .83 | High |
| 48. | Accounting information is comprehensive and covers all operational aspects. | 3.97 | .87 | High |
| 49. | Accounting information is available for several financial periods, making this information comparable. | 4.12 | .73 | High |
| 50. | Accounting information can be relied upon to build future perceptions about the municipality's performance | 4.02 | .82 | High |
| 51. | Accounting information can be used to realistically forecast operational plans. | 4.03 | .73 | High |
| 52. | Accounting information is characterized by being sufficient and comprehensive | 4.01 | .79 | High |
| 53. | Accounting information is characterized by neutrality and impartiality | 4.03 | .79 | High |
| | | 4.08 | .57 | High |

It is clear from the previous table that the degree of agreement regarding all paragraphs of the first field was high, as the arithmetic means for all the paragraphs

ranged between (3.97-4.27), and paragraph No. (40) came in first place in terms of the degree of agreement, as the arithmetic mean for this paragraph was (4.27), While paragraph No. (48) came in last place, its arithmetic mean was (3.97), and as for the total score for the field, its arithmetic mean was (4.08) and its standard deviation was (.57)

### 4.2 Hypotheses testing

Hypothesis Testing and Multicollinearity Assessment:

Regression analysis is going to be applied in this section to accurately check the research hypotheses. The analysis shall focus on assessing the effect of various dimensions of AIS quality on the quality of accounting information at the municipal level, based on the works by Motawee (2019), Al-Ulaimi et al. (2019), and Fitriati et al. (2020).

Besides hypothesis testing, we used the VIF test to check for possible multicollinearity among the independent variables. Multicollinearity exists when the independent variables in the model are highly correlated with each other, leading to difficulties in interpreting the individual effects of each variable on the dependent variable. The focus is on establishing multicollinearity, if any, for control purposes, which are essential for upholding the reliability and validity of results from regression analysis.

This hypothesis testing and assessment of multicollinearity approach will yield a deep understanding of relationships between AIS quality and accounting information quality in municipalities of West Bank.

**The main hypothesis**

Table (4.7): the regression for the main hypothesis

| **$R^2$** | **55.2%** | | |
|---|---|---|---|
| **F** | **118.443** | | |
| **independent variables** | **B** | **Sig** | **VIF** |
| (Constant) | 0.56 | 0.09 | |
| Accounting Information Systems Quality | 0.92 | 0.00 | 1 |

Based on the statistical information, the analysis of the regression results for the study on the impact of accounting information systems (AIS) quality on the quality of accounting information in municipalities:

**$R^2$ (55.2):**

This indicates that 55.2% of the variance in the quality of accounting information (dependent variable) is explained by the independent variables (AIS quality domains) in the model. This is a moderately strong explanatory power.

**F-statistic (118.443):**

This value of F-statistic is typically used to assess the overall significance of the model. A value of 118.443 suggests the model might be statistically significant, meaning there's evidence that the independent variables, as a group, have a significant impact on the dependent variable.

**Individual Variable Analysis:**

**Accounting Information Systems Quality (B=0.92, Sig=0.00, VIF=1.0):**

This variable has a positive and statistically significant relationship with the quality of accounting information. This indicates that all element of AIS quality and domains improves the quality of information.

1. H1: The Accounting Information Systems Quality significantly influences the quality of accounting information in the municipalities (Accepted).

**- Regression analysis**

Table (4.8): The regression analysis for the separate hypothesis.

| **$R^2$** | **0.63** | | |
|---|---|---|---|
| **F** | **31.374** | | |
| **independent variables** | **B** | **Sig** | **VIF** |
| (Constant) | 0.30 | 0.37 | |
| Alignment of Accounting Information Systems | 0.48 | 0.00 | 3.02 |
| Integration of Accounting Information Systems | -0.15 | 0.25 | 3.06 |
| Flexibility of Accounting Information Systems | 0.10 | 0.42 | 3.45 |
| Information Technology Infrastructure | 0.11 | 0.25 | 2.52 |
| Security and Protection of Accounting Information Systems | 0.44 | 0.00 | 1.62 |

5. Dependent Variable: Quality of Accounting Information

**$R^2$ (0.63):**

This indicates that 63% of the variance in the quality of accounting information (dependent variable) is explained by the independent variables (AIS quality dimensions) in the model. This is a moderately strong explanatory power.

**F-statistic (31.374):**

This value of F-statistic is typically used to assess the overall significance of the model. A value of 31.374 suggests the model might be statistically significant, meaning there's evidence that the independent variables, as a group, have a significant impact on the dependent variable.

**Individual Variable Analysis:**

**Alignment (B=0.48, Sig=0.00, VIF=3.02):**

This variable has a positive and statistically significant relationship with the quality of accounting information. This suggests better alignment of AIS with accounting needs improves the quality of information.

The VIF (Variance Inflation Factor) of 3.02 indicated there is no multicollinearity between variables.

5. H1: The alignment of accounting information systems significantly influences the quality of accounting information in the municipalities (Accepted).

The coefficient (B) for the alignment of accounting information systems is 0.48, with a significance (Sig) value of 0.00, which is below the typical threshold of 0.05. This indicates a statistically significant positive impact, so this Positive Result aligns with previous Studies by Al-Sibaei (2010), Algrari and Ahmed, 2019), and Farida et al. (2021) found that alignment between AIS and external systems, management needs, and decision-making processes leads to higher quality AIQ.

**Integration (B= -0.15, Sig=0.25, VIF=3.06):**

The negative coefficient indicates a potential negative relationship, but it's not statistically significant (Sig=0.25). This suggests the data doesn't provide strong evidence for or against the impact of integration on quality.

The VIF (Variance Inflation Factor) of 3.06 indicated there is no multicollinearity between variables.

5. H1: The integration of accounting information systems has a significant impact on the quality of accounting information in the municipalities (Rejected).

The coefficient (B) for integration is -0.15, with a significance (Sig) value of 0.25, which is above the 0.05 threshold. This indicates that the impact is not statistically significant.

This negative result is not compatible with previous studies that have positive results, such as Al-Sibaei (2010), and Algrari and Ahmed, 2019). These studies discuss how seamless integration with other systems, like management information systems, is associated with improved overall organizational efficiency and likely contributes to higher AIS quality, and Nicolaou (2011) Confirms the necessity of integration in the components of accounting information systems to achieve success

**Flexibility (B=0.10, Sig=0.42, VIF=3.45):**

The coefficient is positive but not statistically significant. There's no clear evidence that the flexibility of AIS affects quality.

The VIF (Variance Inflation Factor) of 3.45 indicated there is no multicollinearity between variables.

2. H1: The flexibility of accounting information systems significantly affects the quality of accounting information in the municipalities (Rejected).

The coefficient (B) for flexibility is 0.10, with a significance (Sig) value of 0.42, above the 0.05 threshold, that the impact is not statistically significant.

The previous studies have positive results about the ability of AIS to adapt to changes, ensuring continued relevance and usefulness of the information, potentially improving AIS quality. Such studies include Al-Sibaei (2010), and Algrari and Ahmed, (2019), the study by Chomchalao and Naenna (2013) argues that flexibility, as a part of system quality, significantly impacts the acceptance and utilization of information systems. These results align with the current results of this study, but our results are not statistically significant.

**IT Infrastructure (B=0.11, Sig=0.25, VIF=2.52):**

Similar to integration, the coefficient suggests a possible positive relationship, but it's not statistically significant.

The VIF (Variance Inflation Factor) of 2.52 indicated there is no multicollinearity between variables.

3. H1: The IT infrastructure of accounting information systems significantly impacts the quality of accounting information in the municipalities (Rejected).

The coefficient (B) for IT infrastructure is 0.11, with a significance (Sig) value of 0.25. This value is above the 0.05 threshold, showing no statistically significant impact.

The previous Positive Results of Munteanu et al. (2016) highlight that IT infrastructure aligned with organizational goals can support smooth operations and data management, likely contributing to better AIQ , and the study by Handayani (2005) confirms that the companies can maintain their competitiveness and safe survival advantages in the presence of competitors by adopting information technology (IT), and Fadhilah and Subriadi (2019) Confirms that information technology plays an important role in facilitating strategic of companies and enhancing organizational business performance. So, these previous studies' alignment of our positive result but our result don't have statistically significant evidence

**Security & Protection (B=0.44, Sig=0.00, VIF=1.62):**

This variable has a positive and statistically significant relationship, indicating strong security enhances the quality of accounting information.

The VIF is low, suggesting there is no multicollinearity problem between variables.

2. H1: The security and protection of accounting information systems significantly impact the quality of accounting information in the municipalities (Accepted).

The coefficient (B) for security and protection is 0.44, with a significance (Sig) value of 0.00. This shows a statistically significant positive impact.

So, compared with previous studies, the current result is compatible with the study by Firas (2018), which found that effective security measures in AIS enhance the reliability and accuracy of financial data, and Al-Dalabih (2018), which emphasized the importance of security for high-quality AIS. However, the study by Dahman (2012) found a negative impact, indicating that poor security measures can lead to data breaches and compromise the AIS quality and integrity of accounting information.

# Chapter Five: Findings, Conclusion, and Recommendations

## 5.3 Findings

The main important finding of the current study is supplying a strong positive impact of the alignment of AIS of accounting information, also displayed that Security & Protection also have a positive statistically significant impact on the quality of accounting information, but integration, flexibility, and IT infrastructure of AIS did not show a statistically significant impact on the quality of accounting information in this study. Furthermore, when the study employed the collective approach for all aspects of the regression, the finding supplied a strong positive effect of the quality of AIS, 61ncluding (alignment, integration, flexibility, IT infrastructure, and security and protection).

## 5.4 Conclusion

The study examines the impacts of several aspects of accounting information systems (AIS) quality on the quality of accounting information in municipalities depending on a five-point Likert scale for assessment.

The basic aspects of the study include alignment, integration, flexibility, IT infrastructure, and security and protection. Based on the research findings, based on a high level of R-squared (0.63), and a statistically significant model the study concludes that the quality of accounting information systems (AIS) significantly influences the overall quality of accounting information in municipalities.

The results indicate a strong positive impact of the alignment of AIS on organizational needs and the quality of accounting information, but integration, flexibility, and IT infrastructure of AIS did not show a statistically significant impact on the quality of accounting information in this study, finally, the study showed that the Security & Protection also has a positive statistically significant impact of quality of accounting information, then providing a strong security and Protection procedures can enhances the quality of accounting information.

The results related to the alignment of AIS align with previous Studies by Al-Sibaei (2010), Algrari and Ahmed, 2019), and Farida et al. (2021) found that alignment

between AIS and external systems, management needs, and decision-making processes leads to higher quality AIQ, but the integration of AIS not the same with previous Studies such as Al-Sibaei (2010), and Algrari and Ahmed, 2019) that have positive results. The flexibility of AIS does not provide significant results such as previous Studies that provide a significant result like Al-Sibaei (2010), and Algrari and Ahmed, (2019), the study by Chomchalao and Naenna (2013). IT infrastructure of AIS, the previous Positive Results of Munteanu et al. (2016), Handayani (2005), and Fadhilah and Subriadi (2019) align with our positive results. Still, our result doesn't have statistically significant, finally the security and protection of AIS, the current result is compatible with the study by Firas (2018), and Al-Dalabih (2018) which found that effective security measures in AIS enhance the reliability and accuracy of financial data, but, the study by Dahman (2012) found a negative impact, indicating that poor security measures can lead to data breaches and compromise the AIS quality.

## 5.5 Recommendations

Based on the findings, the following recommendations can be adopted to enhance the quality of accounting information through improved AIS:

**Enhance Alignment of AIS**:

Strategic Alignment: Ensure that AIS is aligned with the strategic objectives and operational needs of the municipalities.

**Improve Security Measures**:

Robust Security Protocols: Invest in advanced security technologies to protect sensitive financial data. This includes regular security audits, encryption, and secure access controls.

**Integration and Flexibility**:

System Integration: because the integration did not show a significant impact, it's important to facilitate seamless integration between AIS and other organizational systems to enhance overall efficiency.

Flexibility and Adaptability: Ensure that the AIS is flexible and can adapt to changes in regulatory requirements, organizational processes, and technological advancements.

**Strengthen IT Infrastructure**:

Infrastructure Investment: There shall be continued adequate investment in resilient IT infrastructure that will support the effective operation of AIS, including reliable hardware, software, and network resources.

Maintenance and Updates: Adequate maintenance and routine updates to the IT infrastructure need to be ensured.

**Continuous Monitoring and Evaluation**:

Performance metrics: Develop and monitor performance metrics for AIS in the pursuit of continuous improvement to meet established quality standards.

Feedback mechanisms: Introduce feedback mechanisms to secure input from users on how effective AIS is and undertake improvements as necessary.

**Training Development and Awareness**

Offer employees continuous training regarding the AIS to make them effectively use the system and ensure full utilization of the same; offer security-training sessions to the employees in order to raise awareness concerning data protection.

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## Appendices

الجامعة العربية الأمريكية
ARAB AMERICAN UNIVERSITY

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السادة موظفي الدائرة المالية في بلديات الضفة الغربية الكرام.

تحية طيبة،

تقوم الباحثة بدراسة بعنوان:

"The Impact of the Quality of Accounting Information Systems on the Quality of Accounting Information in the Municipalities of the West Bank"

" أثر جودة نظم المعلومات المحاسبية على جودة المعلومات المحاسبية في بلديات الضفة الغربية "، وذلك استكمالاً لمتطلبات الحصول على درجة الماجستير في (المحاسبة والتدقيق) من الجامعة العربيّة الأمريكيّة.

ويسرُّ الباحثة أن تضع بين أيديكم الاستبانة المُرفقة، راجيًة منكم التكرم بالإجابة على جميع فقراتها بدقة وعنايةٍ، وذلك بوضع إشارة (X) في خانة الخيار الذي يعبّر عن وجهة نظركم.

علماً بأن إجابتكم سوف تُعامل بسريّة تامّة، ولن تُستخدم هذه المعلومات إلا لأغراض البحث العلمي فقط.

مع جزيل الشكر والامتنان لحُسن تعاونكم.

الباحثة
دعاء يونس

الجزء الأول: البيانات الشخصية والوظيفية

يرجى التكرم بوضع إشارة ( **X** ) في المربع المحاذي للإجابة الممثلة لوضعكم:

- الجنس ☐ ذكر ☐ أنثى

- العمر ☐ أقل من 30 عام ☐ من 30 الى أقل من 40 عام ☐ من 40 الى أقل من 50 عام ☐ من 50 عام فأكثر

- المؤهل العلمي ☐ دبلوم فما دون ☐ بكالوريوس ☐ ماجستير ☐ دكتوراه

- التخصص الجامعي ☐ محاسبة ☐ علوم مالية ومصرفية ☐ اقتصاد ☐ غير ذلك

- عدد سنوات الخدمة ☐ أقل من 5 سنوات ☐ من 5 الى أقل من 9 سنوات ☐ من 9 سنوات الى أقل من 15 سنة ☐ 15 سنة فأكثر

الجزء الثاني: فقرات الاستبيان

يتكون هذا الاستبيان من عدد من المحاور الرئيسية، ويتكون كل محور من عدد من الفقرات، أرجو الإجابة على جميع فقرات الاستبيان من خلال وضع إشارة (X) في الخانة الممثلة لما هو الواقع لديكم، علما بأن مقياس الإجابة مكون من خمس درجات.

المحور الأول: جودة نظم المعلومات المحاسبية

| | العبـــــــارة | 1 معارض بشدة | 2 معارض | 3 محايد | 4 موافق | 5 موافق بشدة |
|---|---|---|---|---|---|---|
| | العنصر الأول: مواءمة نظم المعلومات المحاسبية | | | | | |
| 1 | تتوافق أهداف نظم المعلومات المحاسبية لدينا بشكل جيد مع الأهداف الاستراتيجية للبلدية. | | | | | |
| 2 | يعكس تصميم أنظمة المعلومات المحاسبية لدينا الاحتياجات المحددة للبلدية. | | | | | |
| 3 | يتم تصميم وظائف أنظمة المعلومات المحاسبية لدينا لدعم أهدافنا التنظيمية. | | | | | |
| 4 | تدعم أنظمة المعلومات المحاسبية لدينا بشكل فعال عمليات صنع القرار على مختلف مستويات البلدية. | | | | | |
| 5 | هناك تنسيق بين الإدارات المختلفة في البلدية لمواءمة نظم المعلومات المحاسبية مع الأهداف التنظيمية. | | | | | |
| 6 | تتم مراجعة أنظمة المعلومات المحاسبية لدينا وتطويرها بشكل مستمر لضمان توافقها مع احتياجات العمل المتغيرة. | | | | | |
| 7 | يتم تدريب الموظفين على استخدام نظم المعلومات المحاسبية بطرق تدعم الأهداف التنظيمية. | | | | | |
| 8 | نأخذ بالاعتبار أية ملاحظات تردنا من المستخدمين بغرض تحسين مواءمة أنظمة المعلومات المحاسبية مع الأهداف التنظيمية. | | | | | |
| | العنصر الثاني: تكامل نظم المعلومات المحاسبية | | | | | |
| 9 | تتفاعل المكونات المختلفة لأنظمة المعلومات المحاسبية لدينا مع بعضها البعض بشكل كفؤ. | | | | | |
| 10 | يتم دمج البيانات من مصادر مختلفة في أنظمة المعلومات المحاسبية لدينا دون معيقات. | | | | | |
| 11 | تعمل أنظمة المعلومات المحاسبية لدينا على تسهيل الوصول في الوقت الفعلي إلى البيانات المالية المتكاملة. | | | | | |

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|---|---|---|---|---|---|---|
| **12** | تدعم أنظمة المعلومات المحاسبية لدينا التكامل مع الأنظمة الخارجية. | | | | | |
| **13** | يجد المستخدمون أنه من السهل التنقل عبر الواجهات المتكاملة داخل أنظمة المعلومات المحاسبية. | | | | | |
| **14** | تدعم نظم المعلومات المحاسبية اتساق البيانات عبر الوظائف والعمليات المختلفة. | | | | | |
| **15** | يشعر موظفو الدائرة المالية بالرضا عن مستوى التكامل الذي تم تحقيقه ضمن أنظمة المعلومات المحاسبية. | | | | | |
| | العنصر الثالث: مرونة نظم المعلومات المحاسبية | | | | | |
| 16 | يتصف نظام المعلومات المحاسبية بالديناميكية والاستجابة السريعة للمتغيرات المؤثرة على بيئة الاعمال. | | | | | |
| 17 | يتمتع المستخدمون بالمرونة اللازمة لتكوين الإعدادات داخل أنظمة المعلومات المحاسبية. | | | | | |
| **18** | يمكن دمج التغييرات أو التحديثات على المعايير المحاسبية بسهولة في أنظمة المعلومات لدينا. | | | | | |
| **19** | يتمتع المستخدمون بحرية الاختيار من بين مجموعة من الخيارات ضمن أنظمة المعلومات المحاسبية. | | | | | |
| **20** | تدعم أنظمة المعلومات المحاسبية لدينا أذونات الوصول المرنة. | | | | | |
| **21** | يمكن إنشاء التقارير بسهولة داخل أنظمة المعلومات المحاسبية. | | | | | |
| **22** | يمكن للمستخدمين تكييف سير العمل أو العمليات داخل أنظمة المعلومات المحاسبية لتناسب احتياجات العمل المتغيرة. | | | | | |
| **23** | يتوفر في نظام المعلومات المحاسبية المرونة الكافية لتلبية المتطلبات التطويرية. | | | | | |
| | العنصر الرابع: البنية التحتية لتكنولوجيا المعلومات | | | | | |
| 24 | تتميز الأجهزة والتقنيات التي تدعم أنظمة المعلومات المحاسبية لدينا بالجودة والموثوقية. | | | | | |
| 25 | تعمل أنظمة المعلومات المحاسبية لدينا على بنية تحتية شبكية مستقرة وآمنة. | | | | | |
| **26** | يتم تحديث البرامج المشغلة لأنظمة المعلومات المحاسبية لدينا بشكل مستمر. | | | | | |
| **27** | تدعم البنية التحتية لتكنولوجيا المعلومات لدينا التكامل السلس مع الأنظمة والتطبيقات الأخرى. | | | | | |
| **28** | نستخدم تكنولوجيا معلومات متطورة مما يحسن من أداء أنظمة المعلومات المحاسبية | | | | | |

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| | لدينا. | | | | | |
| **29** | لدينا فريق فني ذو خبرة كافية للتعامل مع المشكلات الفنية المتعلقة بأنظمة المعلومات المحاسبية. | | | | | |
| **30** | تدعم البنية التحتية لتكنولوجيا المعلومات بشكل مناسب أنظمة المعلومات المحاسبية. | | | | | |
| | العنصر الخامس: أمن وحماية نظم المعلومات المحاسبية | | | | | |
| 31 | لا يمكن الوصول بسهولة الى الاجهزة الخاصة بنظم المعلومات المحاسبية. | | | | | |
| 32 | لدينا آليات نسخ احتياطي واسترداد كافية لأنظمة المعلومات المحاسبية. | | | | | |
| 33 | تقوم البلدية بالتأمين على الاجهزة ضد الحوادث المختلفة. | | | | | |
| 34 | يتم تنفيذ التدابير الأمنية مثل التشفير وضوابط الوصول لحماية البيانات المحاسبية. | | | | | |
| 35 | يتم اختيار البرامج المحاسبية بناء على معايير محددة | | | | | |
| 36 | يتم اجراء مراجعة فجائية للبرامج أثناء عملية تشغيلها. | | | | | |
| 37 | يتم الاحتفاظ بالبرامج اللازمة لحماية النظام المحاسبي من الفيروسات. | | | | | |
| 38 | يتم الاحتفاظ بأجهزة الحماية الكهربائية لمنع فقدان البيانات او ارتكاب أخطاء عند انقطاع التيار الكهربائي او تذبذبه. | | | | | |
| 39 | يتم استخدام مستندات ونماذج مضبوطة ومتسلسلة بهدف الرقابة على نوعية البيانات التي يتم جمعها عن نشاطات البلدية وادخالها الى نظام المعلومات المحاسبي. | | | | | |

المحور الثاني: جودة المعلومات المحاسبية

| | العبـــــــــــــــــارة | 1 معارض بشدة | 2 معارض | 3 محايد | 4 موافق | 5 موافق بشدة |
|---|---|---|---|---|---|---|
| 1 | تتصف المعلومات المحاسبية بالدقة. | | | | | |
| 2 | تتصف المعلومات المحاسبية بالموثوقية. | | | | | |
| 3 | تتمتع المعلومات المحاسبية بالمصداقية والموضوعية | | | | | |
| 4 | تعرض المعلومات المحاسبية بطريقة واضحة ومفهومة. | | | | | |
| 5 | تعبر المعلومات المحاسبية عن الوضع المالي الحقيقي للبلدية. | | | | | |
| 6 | تمكن المعلومات المحاسبية مستخدميها من اتخاذ القرارات الصحيحة. | | | | | |
| 7 | توفر المعلومات المحاسبية حاجات المستويات الادارية المختلفة للمعلومات في الوقت المناسب. | | | | | |
| 8 | تتوافق المعلومات المحاسبية مع اللوائح والمعايير الدولية لإعداد التقارير المالية. | | | | | |
| 9 | تتصف المعلومات المحاسبية بأنها شاملة وتغطي كافة الجوانب التشغيلية. | | | | | |
| 10 | تتوفر المعلومات المحاسبية عن عدة فترات مالية مما يجعل هذه المعلومات قابلة للمقارنة. | | | | | |
| 11 | يمكن الاعتماد على المعلومات المحاسبية في بناء تصورات مستقبلية حول اداء البلدية | | | | | |
| 12 | يمكن استخدام المعلومات المحاسبية للتنبؤ بالخطط التشغيلية بواقعية. | | | | | |
| 13 | تمتاز المعلومات المحاسبية بانها كافية وشاملة | | | | | |
| 14 | تمتاز المعلومات المحاسبية بالحياد وعدم التحيز | | | | | |

شاكرةً لحضراتكم حسن تعاونكم

Arab American University

College of Graduate Studies

Accounting and Auditing


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**Dear employees of the Finance Department in the West Bank municipalities**.

**Best regards,**

The researcher is conducting a study entitled:

**"**The impact of Quality of Accounting Information Systems on Quality of Accounting Information in the Municipalities of the West Bank**"**

The researcher is pleased to provide you with the attached questionnaire, hoping that you will kindly answer all of its paragraphs accurately and carefully, by placing an (X) in the box of the option that expresses your point of view.

Please note that your answers will be treated with complete confidentiality, and this information will only be used for scientific research purposes.

**With many thanks and gratitude for your kind cooperation**.

**Researcher**

**Doaa' Younis**

**Part One: Personal and employment data**
**Please kindly mark (X) in the box next to the answer that represents your situation:**

- **Gender:** Male ☐ Female ☐

- **Age:** Less than 30 years ☐ from 30 to less than 40 years ☐ from 40 to less than 50 years ☐ more than 50 years ☐

- **Qualification:** Diploma or below ☐ Bachelor's ☐ Master ☐ PHD ☐

- **University Specialization:** Accounting ☐ Banking and Financial Sciences ☐ Economy ☐ Other ☐

- **Number of years of service:** Less than 5 years ☐ from 5 to less than 9 years ☐ from 9 to 15 years ☐ More than 15 years ☐

**Part Two: Questionnaire paragraphs**

This questionnaire consists of a number of main axes, and each axis consists of a number of paragraphs. Please answer all paragraphs of the questionnaire by placing an (X) in the box represented by This is your reality, knowing that the answer scale consists of five degrees.

**The first axis: The Quality of Accounting Information Systems**

| | Paragraph | 1<br>Strongly disagree | 2<br>Disagree | 3<br>neutral | 4<br>Agree | 5<br>Strongly Agree |
|---|---|---|---|---|---|---|
| **Firstly: Alignment of Accounting Information Systems** | | | | | | |
| 1. | The objectives of our accounting information systems are well aligned with the strategic objectives of the municipality. | | | | | |
| 2. | The design of our accounting information systems reflects the specific needs of the municipality. | | | | | |
| 3. | The functions of our accounting information systems are designed to support our organizational objectives. | | | | | |
| 4. | Our accounting information systems effectively support decision-making processes at various levels of the municipality. | | | | | |
| 5. | There is coordination between the various departments in the municipality to align the accounting information systems with organizational objectives. | | | | | |
| 6. | Our accounting information systems are reviewed and developed on an ongoing basis to ensure that they are consistent with changing business needs. | | | | | |
| 7. | Employees are trained to | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| | use the accounting information systems in ways that support organizational objectives. | | | | | |
| 8. | We take into account any feedback we receive from users in order to improve the alignment of the accounting information systems with organizational objectives. | | | | | |
| **Second: Integration into Accounting Information Systems** | | | | | | |
| 9. | The various components of our accounting information systems interact with each other efficiently. | | | | | |
| 10. | Data from different sources is integrated into our accounting information systems without any hindrance. | | | | | |
| 11. | Our accounting information systems facilitate real-time access to integrated financial data. | | | | | |
| 12. | Our accounting information systems support integration with external systems. | | | | | |
| 13. | Users find it easy to navigate through the integrated interfaces within the accounting information systems. | | | | | |
| 14. | Accounting information systems support data consistency across different functions and processes. | | | | | |
| 15. | Finance department employees are satisfied with the level of integration achieved within the accounting information systems. | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Third: Flexibility of Accounting Information Systems** | | | | | | |
| 16. | The accounting information system is dynamic and responds quickly to changes affecting the business environment. | | | | | |
| 17. | Users have the flexibility to configure settings within the accounting information systems. | | | | | |
| 18. | Changes or updates to accounting standards can be easily integrated into our information systems. | | | | | |
| 19. | Users have the freedom to choose from a range of options within the accounting information systems. | | | | | |
| 20. | Our accounting information systems support flexible access permissions. | | | | | |
| 21. | Reports can be easily generated within the accounting information systems. | | | | | |
| 22. | Users can adapt the workflow or processes within the accounting information systems to suit changing business needs. | | | | | |
| 23. | The accounting information system has enough flexibility to meet development requirements. | | | | | |
| **Fourth: IT Infrastructure of Accounting Information Systems** | | | | | | |
| 24. | The hardware and technology that supports our accounting information systems are of high quality and reliability. | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 25. | Our accounting information systems operate on a stable and secure network infrastructure. | | | | | |
| 26. | The software that powers our accounting information systems is constantly updated. | | | | | |
| 27. | Our IT infrastructure supports seamless integration with other systems and applications. | | | | | |
| 28. | We use advanced IT technology that improves the performance of our accounting information systems. | | | | | |
| 29. | We have a technical team with sufficient experience to deal with technical issues related to accounting information systems. | | | | | |
| 30. | The IT infrastructure adequately supports accounting information systems. | | | | | |
| **Fifth: Accounting information systems security and protection** | | | | | | |
| 31. | The hardware of the accounting information systems is not easily accessible. | | | | | |
| 32. | We have adequate backup and recovery mechanisms for the accounting information systems. | | | | | |
| 33. | The municipality insures the hardware against various accidents. | | | | | |
| 34. | Security measures such as encryption and access controls are implemented to protect accounting data. | | | | | |

| | | | | | | |
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| 35. | Accounting software is selected based on specific criteria. | | | | | |
| 36. | A sudden review of the software is carried out during its operation. | | | | | |
| 37. | The necessary software is maintained to protect the accounting system from viruses. | | | | | |
| 38. | Electrical protection devices are maintained to prevent data loss or errors in the event of power outages or fluctuations. | | | | | |
| 39. | Accurate and sequential documents and forms are used to control the quality of data collected about the municipality's activities and entered into the accounting information system. | | | | | |

**The Second axis: The Quality of Accounting Information**

| | **Paragraph** | **1**<br>**Strongly disagree** | **2**<br>**Disagree** | **3**<br>**neutral** | **4**<br>**Agree** | **5**<br>**Strongly Agree** |
|---|---|---|---|---|---|---|
| 1. | Accounting information is accurate. | | | | | |
| 2. | Accounting information is reliable. | | | | | |
| 3. | Accounting information is credible and objective | | | | | |
| 4. | Accounting information is presented in a clear and understandable manner. | | | | | |
| 5. | Accounting information expresses the real financial position of the municipality. | | | | | |
| 6. | Accounting information enables its users to make the | | | | | |

| | | | | | | |
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| | right decisions. | | | | | |
| 7. | Accounting information provides the information needs of different administrative levels in a timely manner. | | | | | |
| 8. | Accounting information complies with international regulations and standards for preparing financial reports. | | | | | |
| 9. | Accounting information is comprehensive and covers all operational aspects. | | | | | |
| 10. | Accounting information is available for several financial periods, which makes this information comparable. | | | | | |
| 11. | Accounting information can be relied upon to build future perceptions about the municipality's performance | | | | | |
| 12. | Accounting information can be used to predict operational plans realistically. | | | | | |
| 13. | Accounting information is sufficient and comprehensive | | | | | |
| 14. | Accounting information is neutral and unbiased | | | | | |

**Thank you for your kind cooperation**

**أسماء المحكمين للاستبانة**

| الاسم | الجامعة |
|---|---|
| د. عماد ولد علي | الجامعة العربية الأمريكية |
| د. معز أبو عليا | جامعة النجاح الوطنية |
| د. محمد صويص | جامعة فلسطين التقنية خضوري |
| د. عمر أبو عيدة | جامعة القدس المفتوحة |

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Tel fax 09_2672859

مركز كتانة الثقافي
مجاز من وزارة التربية والتعليم العالي
طولكرم _ عمارة سمارة
تلفاكس : 09_2672859

**To whom it may concern**

The administration of Kittani Cultural Center – Tulkarm certifies that we had translated the thesis titled

**" The Impact of the Quality of Accounting Information Systems on the Quality of Accounting Information in the Municipalities of the West Bank " .**

Prepared By **Doaa' Younis**

Which was submitted in Partial Fulfillments of the Requirements for the Master's Degree in Accounting and Auditing Program at Arab American University.

Upon hes request she were given this certificate.

22/10/2024

Signature

Laith A.Kittani
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22/10/2024

خدمات تعليمية وكمبيوتر
E-mai : akittani@yahoo.com

# أثر جودة نظم المعلومات المحاسبية على جودة المعلومات المحاسبية في بلديات الضفة الغربية

**دعاء ابراهيم خضر يونس**

**د. رائد إبراهيم سعد**

**أ.د. زهران دراغمة**

**د. حسني شنك**

## ملخص

جودة نظم المعلومات المحاسبية وجودة المعلومات المحاسبية هما سياق هام يجب استكشافه للبلديات، لقد هدفت هذه الدراسة إلى بحث تأثير جودة نظم المعلومات المحاسبية على جودة المعلومات المحاسبية، وقد شملت عينة الدراسة جميع موظفي الأقسام المالية في بلديات محافظات الضفة الغربية، حيث بلغ العدد الإجمالي 120 موظفاً في عام 2024 وتم اختيار عينة من 98 موظفاً. تتناول الدراسة خمسة محاور لجودة نظم المعلومات المحاسبية، وتشمل: توافق النظام مع الأهداف، تكامل النظام، مرونة النظام، البنية التحتية لتكنولوجيا المعلومات للنظام، وأمن وحماية النظام. وقد تم استخدام تحليل الانحدار لكل مجال على حدة لاستكشاف تأثيره على جودة المعلومات المحاسبية، بالإضافة إلى اختبار آخر يشمل جميع المجالات لاستكشاف التأثير الرئيسي لجودة نظم المعلومات المحاسبية على جودة المعلومات المحاسبية.

أظهرت النتائج أن توافق نظم المعلومات المحاسبية له تأثير إيجابي على جودة المعلومات المحاسبية، كما أظهرت أن أمن وحماية النظام له تأثير إيجابي ذو دلالة إحصائية على جودة المعلومات المحاسبية، بينما لم يظهر التكامل والمرونة والبنية التحتية لتكنولوجيا المعلومات للنظام تأثيرًا ذو دلالة إحصائية على جودة المعلومات المحاسبية. كما أظهرت النتائج عند استخدام جميع المحاور أن هناك تأثيرًا إيجابيًا قويًا لجودة نظم المعلومات المحاسبية (بما في ذلك التوافق، التكامل، المرونة، البنية التحتية لتكنولوجيا المعلومات، والأمن والحماية) على جودة المعلومات المحاسبية. وهذا يعني أن البلديات بحاجة إلى تحسين جودة نظم المعلومات المحاسبية بشكل مستمر، وأن وجود جميع عناصر جودة النظام في أي جهة يؤدي إلى تعزيز إيجابي لجودة المعلومات المحاسبية.

وعليه، فإن التوصية بأهمية تحسين توافق نظم المعلومات المحاسبية تكمن في ضرورة أن تكون هذه النظم متوافقة استراتيجياً مع الأهداف التنظيمية والاحتياجات التشغيلية لتحسين جودة المعلومات المحاسبية. بالإضافة إلى ذلك، يجب تحسين تدابير الأمن من خلال تنفيذ بروتوكولات أمان قوية، مثل التشفير وضوابط الوصول الآمن، لتعزيز موثوقية البيانات ومنع الاختراقات.

الكلمات المفتاحية: نظم المعلومات المحاسبية، جودة المعلومات المحاسبية، البلديات في الضفة الغربية، التكامل، البنية التحتية لتكنولوجيا المعلومات.