THE EFFECT OF USING ACCOUNTING INFORMATION SYSTEMS ON THE QUALITY OF ACCOUNTING INFORMATION ACCORDING TO USERS PERSPECTIVE IN JORDAN

Dr. Raed Kanakriyah
Accounting Department, Faculty of Business, Al-Balq'a Applied University, Al-Salt, Jordan, P. O. Box: Al-Salt 19117, Jordan

ABSTRACT: The main reason of this study is to examine the impact of Accounting information system on the quality of accounting information. The study applies the quantitative method to collect the data by using structure questionnaire to extract the users opinions about how accounting information system effect the quality of accounting information. The researcher identified some criteria to understand the concept of "Accounting information system" and used qualitative characteristic (relevance, reliability, more comparability, understandability, consistency and neutrality) as a proxy to measure accounting information quality. Findings – The paper specify that all accounting information users believe the important role of accounting information system on the quality of accounting information and there is a strong effect between the two variables, which in turn have influence on users' decisions, such as creditors, financial analysts and investors. Also the analysis result indicate the accounting information system have a significant influence on companies' profitability, there is a strong relationship between the use of accounting information that resulted from accounting system and managerial efficiency, also the findings shows struggle of using accounting information, such as ownership cost, training cost and fighting renewal such as accounting systems. Practical implications – The results of the study have significant implications regarding users of financial statements. In particular, mangers and investors, the research validates that the importance of AIS in rationalizing the decision making. Originality/value – It is believed that there is no Jordanian study to date examining the impact of accounting information system on the quality of accounting information. Therefore, this study significantly contributes to the limited literature on the perceived the effect of accounting information system on quality of accounting information. Research limitations: The difficulty of using such studies depending on questionnaire in developing countries, such as Jordan, because they do not care about the results of the study.

KEYWORDS: Accounting Information Quality, Accounting Information Systems, Decision-Making Process, Profitability, Jordan, Qualitative Characteristics

INTRODUCTION

As a result of technological, economic developments and globalization have become information systems occupies an important position in all areas, where information systems have evolved at a rapid pace, numerous applications in all administrative levels, have been used in operational,
technical and strategic activities, Accounting information systems achieved many advantages through what they provide important information for all users of accounting information.

Always companies aims to achieve reasonable profits, high market share, good reputation, acceptable from society, and high return on investment and assets through usage of available resources and take correct decisions based on the available information, hopping this information characterized with reliable information, suitable, proper and accurate, which in turn increased the importance of accounting information systems (AIS).

Accounting Information System is very important to all companies, facilitate and organize their activities and helping to achieve their goals with high degree of control. AIS for any company does not exist by itself, but the most important issues is how to built, organized and maintaining it, protecting the AIS (Arens, 2012; Azhar Susanto, 2013) is not easy issue, because number of factors associated with the success of such systems, we need to understand the workflow procedure to ensure succeed the system by using different methods, techniques and principles that characterized with comprehensive, precise, right and quality, AIS is designed to help management in control company's activates, forecasting and with decision making process (Bentley & Whitten, 2007; Azhar Susanto, 2009).

Quality of accounting information system is incorporate different elements that working together such as hardware, software, brain ware, telecommunication network, and database quality, to make ensure that users satisfaction were achieved (Secer et al, 2006), also AIS should characteristics with flexibility, efficiency, ease of access and timeliness to make decisions correctly (Stair and Reynolds, 2010). AIS is the total associated components that are working together to collect, store and summarize, distribute data to be helpful in planning, control, direction, coordination, analysis and decision making.

Thus, AIS impact on all portions of companies such as: managerial activities, sociality activities, marketing activities and financial activities. Soudani, (2012) detect that accounting information systems aims to integrating many subsystems to work together in harmony to achieve a company's goal and produce useful information in line with Wilkinson (1989) that the accounting information system provides information which are useful for decision making and for other company operation (Mc Leod and Schell, 2007; Arens, 2012) but from other hand sometimes accounting information system fail to produce high quality of information.

Also AIS aims to solve everyday problems associated with the company operations, by applying the suitable alternatives corresponding to those problems, as the decision-making process depends on the existence of honest and appropriate information, at the suitable time, accounting information systems is responsible for providing financial and quantitative information for all departments and sections of the company, so this research try to discover the impact of using accounting information systems on the quality of accounting information in Jordan and whether
they have an effect on decision-making process and accelerate the completion of the work at the department, furthermore accounting information systems can define as "that sub-system which converts the accounting data to the accounting information necessary to support the decision-making process, or it is a sub-system within the business that collects data (financial and non-financial) then classified, analyzed, processed and converted into information which could be useful for different parties inside and outside the organization, in order to assist them in decision-making, according to the previous definitions accounting information system are classified according to figure(1).

Faride Noori et al. (2014) present that bad information quality may possibly have adverse effects on decision making process, so if the system provide managers with incorrect information about inventory database, that may cause to make mistaken decision, resulting in over-stock or under-stock which had harsh impact on company profitability and its performance, the issue of quality of accounting information encountered great importance in accounting literature, so many of the studies that addressed various aspects of it, so several studies tried to identify the most important characteristics that must be provided in the accounting information system to be high quality, and then work to achieve them, through this study we try to discover the best characteristic of the accounting information system and how effect on quality of accounting information, which embodiment the relationship between accounting information system and the quality of financial information and the various factors affecting on this relation, but the question is how assessing or measuring the level of quality, and then the possibility of measuring the effectiveness of the financial accounting system that applied in banks of Jordan.

The importance of current study is to discover the fit between the characteristics of information required by the user and the characteristics of information supplied by AIS for helping in decision-making, consequently, this study discuss, is there a relationship between of accounting information systems and quality of accounting information. This research examines the relationship between accounting information system and quality of accounting information.
LITERATURE REVIEW

According to the Sacer and Oluic (2013) indicate the quality of accounting information influenced by the quality of accounting information system, also Soudani (2012) examine the effectiveness of accounting information system (AIS) and how influence on organizational performance, he fined that AIS is very useful and have effect on organizational performance, and there is no any association among AIS and performance management, while Ali et al. (2016) determined four factors played an important role on AIS success, exclusively; service quality; information quality, data quality and system quality also Azhar Susanto (2015) determines the factors that influence on the quality of accounting information she discovered that the most important factor is the quality of accounting information system. Swalhah (2014) present the availability of the essential characteristics such as reliability effect on the role of Accounting information systems in rationalized administrative decision-making, Faride Noori et al. (2014) detect that IAS application facilities managers decisions to take suitable activities related to subjects in company, so if AIS output is not precise management will make wrong decisions, moreover, and a good
design for accounting information system will provide a competitive advantage for company, also if the company adopt not suitable accounting information system will have adverse effects on company's success. Onaolapo and Odetayo (2012) emphasize the importance of AIS to enhance organizational effectiveness for companies, similarly of Patel (2015) emphasizes the important role of accounting information system in making decisions.

Fardinal (2014) assess the effectiveness of internal control system that depending on AIS according to issues of ease of use, usefulness plus usage and its impact on the quality of accounting information, he fined that AIS making accounting information characterized with high quality. Harash et al (2014) examine the impact of using Accounting Information System (AIS) on performance for small and medium companies in Iraq, the findings indicate the significance of the using of AIS in order to achieve the desirable performance, and he detect using AIS is influenced by some characteristics such as: reliability, relevance, and timeliness that effect on companies' performance.

Grande et al (2011) testing the natural association between the use of the Accounting Information Systems (AIS) for Small and Medium companies in Spain with improved performance, they discovered a strong relationship between companies that use AIS getting better performance, also (Esmeray 2016; Raquel 2016) examine the same relationship between the use of accounting information systems (AIS) and improved performance indicators, she getting the same result positive and statistically significant relation, additionally, the researcher arrive for a positive relation is between the use of AIS and growth (Sale, Customer and Revenue). Hamdan (2011) test the impact of information accounting system on development lifecycle by using balanced scorecard to discovering the main success factors for companies, the dimensions used tangibility, reliability, responsiveness and empathy, the results showed that the accounting information system should be the first factor for helping decision making process.

While Bani Ahmad (2013) get an opposite result indicating accounting information systems do not affect on companies' performance, but Ali et al. (2016) study the effect of Accounting Information System (AIS) on companies' performance, they state important variable for improving companies' performance; service quality, notice that information quality and system quality are the major AIS success factors, Awosejo (2013) find that AIS develops administrative and management skills, accountants work, and enhance the work at companies to be easier. Qatanani and Hezabr (2015) they examine the role of accounting information systems and its effect in improving the value chain of the companies, they find firms should first improving the basic components of accounting systems to improve the quality of accounting information, while Tan (2016) discover the using accounting information systems (AIS) facilitate the company activates to access comprehensive information that useful into the planning and controlling,
moreover AIS offer high quality information for different users (internal and external) and covered six major components: people, procedures, data, software, information technology infrastructure, and internal controls. Muhindo et al. (2014) find strong relationship between accounting information systems and profitability, Alnajjar Mim (2016) investigate the impact of using accounting information systems on accounting managers’ knowledge he fined that accounting managers’ knowledge considerably impact on the accounting information systems vice versa, Uwaoma and Jennifer. (2016) they getting that accounting information resulted from IAS is more relevance to the decision making. Abdallah (2013) notice that there is an impact for the use of accounting information systems on the quality of the information provided to the Income Tax Department in Jordan, Wongsim and Gao (2011) discovered accounting information system assist in all processes of decision making same result achieved by Srivastava and Lognathan, (2016) find that sufficient information and suitable use of accounting information system helping management in making efficient and effective decision.

**Research Objectives and Research Questions**

The study objective try to clarify and knowing the reality of using accounting information systems in Jordan, and assess the impact of using accounting information systems on the quality of accounting information also measure and evaluate the economic feasibility of using accounting information systems, and to know the obstacles and problems encountered the use of accounting information systems, the study hypothesis are suggested to meet the study objectives outlined above

**The first hypothesis:**
There is no statistically significant impact between the use of accounting information systems and accounting information quality

\[ H_0: \beta = 0 \text{ vrs } H_1: \beta \neq 0 \]  
(for measuring the regression) \[ H_0: \mu \leq 3 \text{ (for t-test )} \]

\[ H_0: \rho = 0 \text{ vrs } H_1: \rho \neq 0 \]  
\[ H_1: \mu > 3 \]

**The second Hypothesis:**
There is no statistically significant impact between the use of accounting information systems and increase the company's profits.

\[ H_0: \beta = 0 \text{ vrs } H_1: \beta \neq 0 \]  
(for measuring the regression) \[ H_0: \mu \leq 3 \text{ (for t-test )} \]

\[ H_0: \rho = 0 \text{ vrs } H_1: \rho \neq 0 \]  
\[ H_1: \mu > 3 \]

**The third hypothesis:**
There aren't constraints limit the ability of companies using accounting information systems to:
1. Lack workers efficiency
2. Resistance of company employees for the use of such accounting information systems.
3. Lack of modern technology private financing
4. High investment cost in accounting information systems.

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H0: $\beta = 0$ \text{ vrs } H1: $\beta \neq 0$ (for measuring the regression) \quad H0: $\mu \leq 3$ (for t-test)

H0: $\rho = 0$ \text{ vrs } H1: $\rho \neq 0$ \quad H1: $\mu > 3$

The study population and sample
The study population included all accounting information users in Jordan, the difficulty of obtaining a comprehensive guide to those users because we don't have the availability information regarding them (specific number), the researcher applied a comprehensive survey by dividing the population for six groups of accounting information users', users has been the target sample of the study (accountants, investors, creditors, auditors, financial analysts and academics) the questionnaire were distributed for sample selected from these groups. The observation unit for current study is the users of accounting information system in Jordan, which consist of different users with different need for each of them, according to Sekaran (2013), It is essential that the sample to be representative for original population and it should be characterized with adequate size, also Sekran, (2008) define the sample as a subgroup of the population. It contains various elected members through studying these members you can generalized the result to the population, conditionally that the sample representative to the original population. 180 questionnaires were distributed 108 accepted for the analysis process, this number suitable for getting accurate results.

THE STUDY METHODOLOGY
The researcher will use a descriptive and analytical approach in conducting the study because it is being one of the most methods used in the social and human studies, as the researcher using the secondary sources, which includes the literature have been written on the study subject, as well as what was published in previous studies, and scientific articles in specialized journals, in addition to laws regulations related to the study subject,

with reference to the primary sources, the researcher used a questionnaire designed and distributed specifically to collect the suitable data to be fit with the study purpose, where this method is characterized by saving time, effort, less cost and cover the sample size in a reasonable period of time, the type of questions used, closed questions applied to be easy for answered, classified and to cover the study subject and also characterized with ease for analysis, this technique avoid researcher to affecting the respondents opinions, by giving them the entire freedom to answer the questionnaire, the researcher unloaded and analysis the questionnaire by using the SPSS statistical software used the arithmetic mean and standard deviation and any statistical tests appropriate and necessary for the research topic, such as regression to testing the study Hypothesis and one-sample t-test.
to measure the respondent views the researcher distributed a questionnaires via hand and email to achieve two things the first reduce the loss ratio, and to make sure their delivery, then the views are transformed to values in order to facilities analyzing process by choosing the suitable statistical analysis.

THEORETICAL FRAMEWORK

According to contingency theory, suggest that when foundation any accounting information system, should take in your mind that the system must characterized with flexibility in order to consistent with the environment and organizational structure. So decision making process depending on using the accounting information systems, the input data and the process should ending with output that satisfies the users' decisions. Gordon and Narayanan (1984) achieved that when designing any accounting system, the environmental uncertainties should be considered and understand carefully. The variables that will analyze in current research are: independent variable, the accounting information systems, while the dependent variable is the quality of accounting information. the researcher used three variable flexibility, simplicity of use and reliability to measure the independent variable (accounting information quality) as

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**Figure 2 (Theoretical Framework) Explain the relation between variable**
Delone and Mclean (2003), also used the qualitative characteristic to measure the dependent variable (the quality of accounting information).

**Accounting Information Systems Quality:**
Accounting information system build up to supply high quality information that prospect to satisfy wants and needs of different users within an organization working in various administrative levels, (Azhar Susanto.2013) state to have a good quality of accounting information it should help users' effectively and efficiently to get high satisfaction, so companies need to understand the efficiency of their accounting information systems.

(Emeka-Nwokeji, 2012) detect the input data generally attached with Accounting information system, then processing step start within AIS to generate high quality of information that users' required for decision-making, the effectiveness of AIS depends mainly on the input quality, and how these data were process. At the present time, accounting information systems (AIS) considers the main source for providing information, financial and nonfinancial to all departments and sections, and other parties in company, and AIS can be defined as system and accumulated accounting information of the administrative organization collects specialized components, connecting then analyzed all types of information to make the correct decisions for internal and external users'. so we find that accounting information systems are an integral part of the organization, therefore we can say that the accounting information systems components is a part of MIS Management Information System, administrative information, which means the provision of data and information that affect all activities and systems within the company as a whole, and all appropriate information and objectivity in order to make the right decisions.

The quality of accounting information system depending on what resulted from the AIS, if the output improving the efficiency and effectiveness of the company which will enhance achieving company' goal. (Azhar Susanto. 2013), state in order to achieve the company goals effectively and efficiently, exactly you need high quality of accounting information system. Also Delone and Mclean (2003) explain the most important variables that effected strongly on the quality of accounting system are as follow; system quality, information quality, use, users satisfaction, individual impact and organizational impact, also they define the quality of accounting system could be measured through three important variable flexibility, simplicity of use and reliability while Negash (2003) used Interactivity and Accessibility to measured the quality of accounting system. Patel (2015) measure the quality of accounting information system by using six variable as follow; efficiency, confidently, integrity, effectiveness, availability and compliance.
Quality of Accounting Information:
Accounting information is very important in making economic decisions, because all decisions have financial effects it must be information characterized with high quality in order to help in choosing the best alternatives, best decision.

Many researchers used different technique to measure the quality of accounting information for example Azhar Susanto (2013) state the following characteristic of accounting information to be high quality; effectiveness, efficiency, confidential, integrity, availability, compliance, and Truth, but Abdallah (2013) using these characteristics to measure the quality of accounting information; appropriateness, credibility, accuracy, timing, importance and fulfillment, Schiper and Vincent (2003) using different criteria to measure the quality of accounting information through the value relevance of accounting information, conservatism and earnings management. Kartikahadi et al (2012) using the following characteristics; understandability, relevant, reliability and comparability. Also Wang and Strong (1996) define different characteristics that should have it the information to be described as high quality; accuracy, objectivity, believability, reputation, value added, relevancy, timeliness, completeness, appropriate, amount of data, understandability, accessibility, interpretability, representational consistency and access security, while Hall (2011) using relevant, timeliness, accurate, complete and Summary to measure the quality of accounting information, Krismiaji (2010) detect the most criteria for the accounting information quality are; relevant, reliable, complete, timeliness, easy to understand, and accuracy. The current study used the qualitative characteristics of Accounting Information as a proxy to measure the quality of accounting information as follow; relevance, reliability (faithful representation), understandability, comparability, consistency and neutrality.

Interpretation of the Results
Stability Test:
In order to measure stability of the questionnaire, which mean measure what the tool (questionnaire) prepared for Cronbach's alpha test was applied and the result indicate $\alpha = 84\%$ which mean excellent rate.

The researcher test (examine) the first hypothesis by applying simple regression test tests in order to discovering the impact of accounting information system (independent variable ($X_1$))on the quality of accounting information by using the qualitative characteristic as proxy for measuring the accounting information quality (the dependent variable ($Y_1$)), at significance level (0.05%) which mean confidence level (95%) through the answers of questions 1-15 see table (6-1) the result indicate to reject the null hypothesis and accept the alternative as clarified in table (6.2) which can translate this result that the accounting information system improve the accounting information quality, (significant relation) also the result shows that the sig = 0.0 which mean the
(P value < .05%) less than 5% necessitating the researcher to discover indeed a positive association between X1 and Y1, and the correlation between them is .722, this indication that the result is statistically significant interpreting that the application of AIS effect positively on the quality of accounting information.

Table (6-1) Questionnaire parts and Questions that used to measure study hypotheses

<table>
<thead>
<tr>
<th>Questionnaire part</th>
<th>Hypothesis</th>
<th>Questions numbers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Part 1</td>
<td>Measure the first hypothesis &quot;There were statistically significant relationship between the use of accounting information systems and accounting information quality&quot;</td>
<td>(Q1-Q15)</td>
</tr>
<tr>
<td>Part 2</td>
<td>Measure the second hypothesis &quot;There were statistically significant relationship between the use of accounting information systems and increase the company's profits&quot;.</td>
<td>(Q16-Q18)</td>
</tr>
<tr>
<td>Part 3</td>
<td>Measure the third hypothesis &quot;There are constraints limit the ability of companies using accounting information systems to: Lack workers efficiency, Resistance of company employees for the use of such accounting information systems, Lack of modern technology private financing, High investment cost in accounting information systems.</td>
<td>(Q19-Q22)</td>
</tr>
</tbody>
</table>

Table (6-2) shows the findings of simple regression regarding the first hypothesis and t-test

<table>
<thead>
<tr>
<th>Hypothesis Number</th>
<th>N</th>
<th>Regression equation</th>
<th>r</th>
<th>t-value</th>
<th>t-table</th>
<th>Sig</th>
<th>R²%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hypothesis 1</td>
<td>108</td>
<td>Y1= 0.9456+0.766x1</td>
<td>.722</td>
<td>5.438</td>
<td>1.96</td>
<td>.000</td>
<td>52</td>
</tr>
<tr>
<td>Hypothesis 2</td>
<td>108</td>
<td>Y2= 1.166+0.766x2</td>
<td>.801</td>
<td>4.631</td>
<td>1.96</td>
<td>.000</td>
<td>64</td>
</tr>
<tr>
<td>Hypothesis 3</td>
<td>108</td>
<td>Y3= 0.8437+0.766x3</td>
<td>.762</td>
<td>6.527</td>
<td>1.96</td>
<td>.000</td>
<td>58</td>
</tr>
</tbody>
</table>

According to the second hypothesis which tries to discover the nature of the relationship between the applications of accounting information system X2 and the company's profitability Y2, this hypothesis measured by the question numbers Q16- Q18, the analysis result indicate the accounting information system have a significant influence on companies' profitability, this is clear by the sig = .00 value (P value < .05%) which is less than 5%, that's present a positive
correlated see table 6.2. Also, the value of R square explain a strong relation between variable X2 and variable Y2 which equal 80%, in other words shows that the application of accounting information system explaining the companies' profitability, this result in line with Patel (2015).

The third hypothesis aims to discover the constraints limit the ability of using accounting information systems according to: lack workers efficiency, Resistance of company employees for the use of such accounting information systems, lack of modern technology private financing and high investment cost in accounting information systems, Depending on the analysis result become clear to refuse the null hypothesis because the sig value equal sig = .00(P value < .05%) which is less than 5%, and accept the alternative, also the t value computed is more than t- table (6.527 is larger than 1.96) which emphasize our decision to reject the null hypothesis see the table 6.2. Conclusion, which confirms that all respondents admit that there are obstacles facing the mechanism of application of accounting information systems, and these results are consistent with previous studies, such as (S Azhar Susanto, 2013).

CONCLUSION

Firstly: The most important result shows there is a significant impact of the using accounting information system on the characteristic of accounting information which mean AIS has important influence on the quality of accounting information similarity with Uwaoma and Jennifer O.(2016) result, also when the company have a strong accounting system and the correct use of this system sure will provide significant, valuable, accurate information to make efficient and effective decision and and help in future policy-making. Also become clear there is a high level awareness from all accounting users for the importance function of the accounting information system, for both internal and external users (process of decision making) in other word automated accounting information systems information improve the accounting information characteristics (relevance, reliability, more capable for comparison, understandability, consistency) which in turn produce high quality this clear from the answers average that are more than 3.00.

Secondly: the findings indicate the important role of accounting information system in increasing the profitability, through decreasing the risk and uncertainty in the decision making process in all company aspect (rationalizing the decisions making), and enhance the confidence of users with data produced from AIS because the financial report will be seen as high quality which in turn help the users to rationalize their decisions.

Thirdly: according to previous result, It can be conveniently said that there is a strong relationship between the use of accounting information that resulted from accounting system designed with high efficiency and managerial efficiency because they depend on accurate information, using the accounting information systems effectively in decisions-making that will enhance the role of AISs in starting control procedures and direction which in turn will increase the profitability through deducting the expenses.
Fourthly: discover the main factors constraints the ability of using accounting information systems according to adoption problems that occurs when applying the accounting information systems, the results showed the application of accounting information systems suffer from a number of problems, particularly the cost (need high cost) always cost comparing with benefits, applying such high programs are suitable for large companies rather than small companies because they have financial ability, in addition to that the training cost to ensure the ability to run such as program, also another old problems are fighting renewal, such as accounting systems.

RECOMMENDATION

The most important recommendations of the study is to provide users (different groups) fully aware of the accounting information systems usefulness and taking into consideration how rationalize the decisions, which in turn leads increased benefits and attract new customers so companies should speeding up the implementation of accounting information system which in turn increase the company's profitability through decreasing the expenses.

Also companies must rely on sophisticated accounting information systems to obtain great benefit information, through applied modern financial and accounting policies especially in the field of IT and accounting information systems

For getting financial reports with high quality according to the qualitative characteristics of financial statements, we must work within appropriate accounting software to the reports required for users of financial statements.

The need to invest a large part of the company's revenues in the development of systems accounting information, and to provide better service, leading to increased revenue for companies

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Appendix No. A (Questionnaire Questions)

<table>
<thead>
<tr>
<th>No.</th>
<th>Question</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The effect of using Accounting information system on the quality of accounting information</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1-</td>
<td>AIS improves the quality of accounting information which in turn enhance decision making</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>The accounting information system characterized with high speed in processing and retrieve information</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Do you think AIS improves companies' success and satisfy yours wants and needs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Automated accounting information systems supply information characterized with high relevance for decision-makers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>according to your knowledge do you think using AIS increase the reliability of information produced</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
6- Automated accounting information systems used award information characterized with more capable for Comparison.

7- The use of accounting information systems leads to consistency in accounting methods

8. The company size contributes effectively in using Accounting information systems in the company.

9. the accounting information systems type used effect on the Financial information quality

10. Whenever increased reliance on accounting information systems lead to increases the quality of financial statements issued.

11. Accounting information systems increase the amount and accuracy of accounting information that are released

12. The use of accounting information systems provides timely information to assist in decision making process

13. The use of accounting information systems provide information facilitate their understanding

14. The use of accounting information systems provide information improve the comparison process among companies.

15. The use of accounting information systems provides a set of Procedures that describe what actually happened from financial transactions.
<table>
<thead>
<tr>
<th>Part # 2</th>
<th>The using of Accounting information system effect on profitability</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>The use of accounting information systems lead to a reduction Operating expenses which in turn increase profitability.</td>
</tr>
<tr>
<td>17</td>
<td>The use of accounting information systems is the best alternative to rationalize the expenses decisions and increase profits</td>
</tr>
<tr>
<td>18</td>
<td>The use of accounting information systems lead to reduction of degree of risk and thus increase profitability.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Part # 3</th>
<th>The obstacles facing Accounting information application</th>
</tr>
</thead>
<tbody>
<tr>
<td>19</td>
<td>The high cost of accounting information systems lead to limit the ability of use it</td>
</tr>
<tr>
<td>20</td>
<td>one of the most important obstacles to using AIS the lack of workers efficiency</td>
</tr>
<tr>
<td>21</td>
<td>the most important obstacles facing using the accounting information systems is the cost of investment in these systems compared with the benefit of using Information extracted from them.</td>
</tr>
<tr>
<td>22</td>
<td>one of the most important obstacles faced companies using of accounting information systems is the employee's resistance</td>
</tr>
</tbody>
</table>