

# International Multidisciplinary Research Journal

## *Golden Research Thoughts*

Chief Editor  
Dr.Tukaram Narayan Shinde

Publisher  
Mrs.Laxmi Ashok Yakkaldevi

Associate Editor  
Dr.Rajani Dalvi

Honorary  
Mr.Ashok Yakkaldevi

Golden Research Thoughts Journal is a multidisciplinary research journal, published monthly in English, Hindi & Marathi Language. All research papers submitted to the journal will be double - blind peer reviewed referred by members of the editorial board. Readers will include investigator in universities, research institutes government and industry with research interest in the general subjects.

### Regional Editor

Dr. T. Manichander

### International Advisory Board

Kamani Perera  
Regional Center For Strategic Studies, Sri Lanka

Mohammad Hailat  
Dept. of Mathematical Sciences,  
University of South Carolina Aiken

Hasan Baktir  
English Language and Literature  
Department, Kayseri

Janaki Sinnasamy  
Librarian, University of Malaya

Abdullah Sabbagh  
Engineering Studies, Sydney

Ghayoor Abbas Chotana  
Dept of Chemistry, Lahore University of  
Management Sciences[PK]

Romona Mihaila  
Spiru Haret University, Romania

Ecaterina Patrascu  
Spiru Haret University, Bucharest

Anna Maria Constantinovici  
AL. I. Cuza University, Romania

Delia Serbescu  
Spiru Haret University, Bucharest,  
Romania

Loredana Bosca  
Spiru Haret University, Romania

Ilie Pinteau,  
Spiru Haret University, Romania

Anurag Misra  
DBS College, Kanpur

Fabricio Moraes de Almeida  
Federal University of Rondonia, Brazil

Xiaohua Yang  
PhD, USA

Titus PopPhD, Partium Christian  
University, Oradea, Romania

George - Calin SERITAN  
Faculty of Philosophy and Socio-Political  
Sciences Al. I. Cuza University, Iasi

.....More

### Editorial Board

Pratap Vyamktrao Naikwade  
ASP College Devrukh, Ratnagiri, MS India Ex - VC. Solapur University, Solapur

Iresh Swami

Rajendra Shendge  
Director, B.C.U.D. Solapur University,  
Solapur

R. R. Patil  
Head Geology Department Solapur  
University, Solapur

N.S. Dhaygude  
Ex. Prin. Dayanand College, Solapur

R. R. Yalikal  
Director Management Institute, Solapur

Rama Bhosale  
Prin. and Jt. Director Higher Education,  
Panvel

Narendra Kadu  
Jt. Director Higher Education, Pune

Umesh Rajderkar  
Head Humanities & Social Science  
YCMOU, Nashik

Salve R. N.  
Department of Sociology, Shivaji  
University, Kolhapur

K. M. Bhandarkar  
Praful Patel College of Education, Gondia

S. R. Pandya  
Head Education Dept. Mumbai University,  
Mumbai

Govind P. Shinde  
Bharati Vidyapeeth School of Distance  
Education Center, Navi Mumbai

G. P. Patankar  
S. D. M. Degree College, Honavar, Karnataka

Alka Darshan Shrivastava  
Shaskiya Snatkottar Mahavidyalaya, Dhar

Chakane Sanjay Dnyaneshwar  
Arts, Science & Commerce College,  
Indapur, Pune

Maj. S. Bakhtiar Choudhary  
Director, Hyderabad AP India.

Rahul Shriram Sudke  
Devi Ahilya Vishwavidyalaya, Indore

Awadhesh Kumar Shirotriya  
Secretary, Play India Play, Meerut (U.P.)

S. Parvathi Devi  
Ph.D.-University of Allahabad

S.KANNAN  
Annamalai University, TN

Sonal Singh,  
Vikram University, Ujjain

Satish Kumar Kalhotra  
Maulana Azad National Urdu University



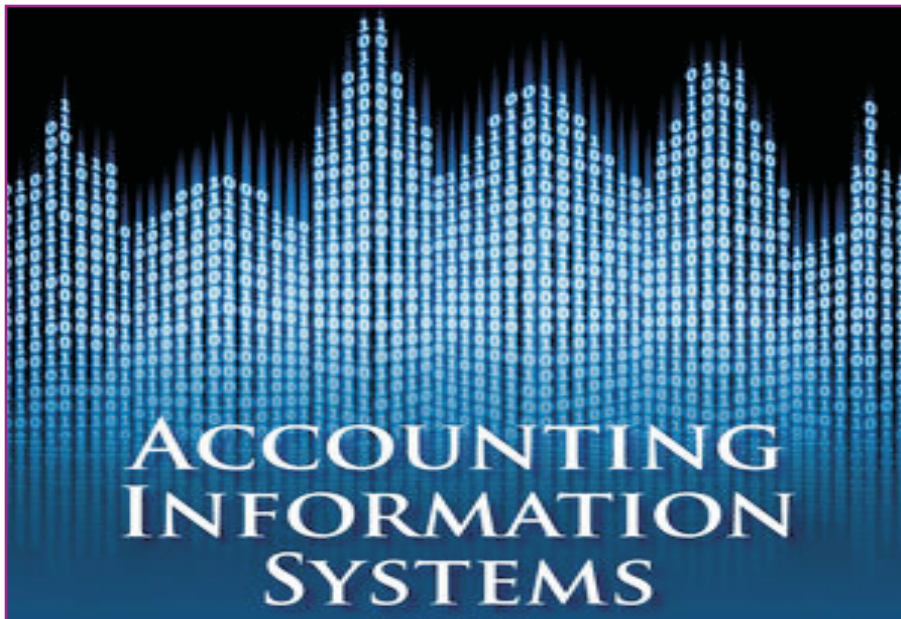
## IMPACT OF ACCOUNTING INFORMATION SYSTEM EFFECTIVENESS IN FINANCIAL STATEMENTS IN SELECTED INDUSTRIES IN JORDAN

Borhan Omar Ahmad Al-Dalaie<sup>1</sup>, Prof. Nafees Ahmad Khan<sup>2</sup>  
and Modafar Nayel Hwashel Alhroob<sup>3</sup>

<sup>1</sup>Research Scholar, Department of Commerce, Aligarh Muslim University, Aligarh.

<sup>2</sup>Professor, Department of Commerce, Aligarh Muslim University, Aligarh.

<sup>3</sup>Research Scholar, Department of Commerce, Aligarh Muslim University, Aligarh.



### ABSTRACT

The present research has been undertaken to study the impact of accounting information system effectiveness in financial statements in selected industries in Jordan. A sample of 143 employees has been selected for the study. Data has been collected through questionnaire designed on a five point Likert scale. Simple linear regression has been used as the statistical tool to test the hypotheses. The results revealed that there is a significant impact of accounting information system effectiveness in financial statements in selected industries in Jordan.

**KEYWORDS:** *accounting information system (AIS), job performance, management performance.*

### Section-I Introductory Background and Review of Literature

#### INTRODUCTION

Information system is a combination of people, equipment, policies, and procedures that work together to collect data and transform it into useful information. It is a system in which grouping, processing, managing, and controlling of data helps in producing and carrying the useful information to decision makers

through network of the channels and communication lines. Information system is homogeneous set of resources and components like human, equipments, finance, records which interact simultaneously inside specific framework (the system boundaries) and working as one entity towards achievement of organizational goal. Accounting information system focuses attention on the information accounting provides the users of the information, and the support for financial decisions that is provided by the information. External users of accounting information are individuals and other enterprises that have a financial interest in the reporting enterprise. External users include owners, government, suppliers, customers, trade associations, creditors, labor unions, and general public. Each of these groups of external decision makers have unique information needs to be able to make their decisions about the reporting enterprise.

Providing information that meets the needs of such a large set of diverse users is difficult in a single set of financial information. An accounting information system is one that translates economic activities into a format that is valuable to accountants and to their customers who need information about economic activities. It collect, stores, manipulates, and presents data about an organization's value-adding activities to aid decision makers in planning, monitoring, and controlling the organization. It is the information subsystem within an organization that accumulates information from the entity's various subsystems and communicates it to the organization's information processing subsystem. It has traditionally focused on collecting, processing, and communicating financial-oriented information to a company's external parties (e.g. investors, creditors, and tax agencies) and internal parties (mainly management). It checks the accuracy and speed in processing of financial statements and provides management necessary accounting information at the appropriate time so that they can take decision as soon as it is possible. Besides, it provides management necessary information to achieve the monitoring and evaluation of the economic activities of the organization.

### Variables of Accounting Information System

Following variables of accounting information system have been used in the current study:

- + Management performance
- + Job performance
- + Marketing performance
- + Financial performance

### REVIEW OF LITERATURE

Hao (2010) in his paper entitled, "Accounting Information and Debt Contracts in Chinese Family Firms" found that substitutional and a complementary relationship between accounting information and reputation in the presence of imperfect formal institutions. The author used a sample of firms listed in the Chinese A-share stock market since 2004 to 2007 and found that complementary relationship exist between reputation and accounting information. It has been found that strong reputation improves the usefulness of accounting information in debt contracts and the private information of analysts weakens the complementary relationship between reputation and accounting information. Moreover, the researcher highlighted that banks needed a lower degree of conditional conservatism from firms with a better reputation, which suggests that reputation can substitute for the governance role of accounting information. Hazzouri (2010) in his research paper entitled, "The Impact of Published Accounting Information to Investors in the Stock Market in the Eastern Region of Saudi Arabia" investigated the impact of published accounting information to investors in the stock market in Saudi Arabia. The study has been conducted in the eastern region of Saudi Arabia. The study indicated that less investor know the financial statements and consider that they are very potential but large number of investors do not use these statements in their investment decisions. It has also been shown that a large number of Saudi investors are inclined towards speculation in the hope of making quick gains. Al-Kasswina (2012) in his paper entitled, "Electronic Accounting Information Systems Efficiency in Energy Sector under Conditions of Uncertainty - A Field Study Electricity Companies in the Hashemite Kingdom of Jordan" evaluated the effectiveness of electronic accounting information systems in energy sector under conditions of uncertainty in the electricity companies in Jordan through studying and assessing the availability of properties related to the quality of AIS in electronic information system in electricity companies, and the ability of accounting information system to provide appropriate information for planning, control and decision-making under conditions of uncertainty. The study revealed that the characteristics of electronic accounting information systems highly influence the performance of electricity companies of Jordan. Moreover, the electronic accounting information system is effective in providing information for the purposes of planning and for providing information to decision-making under conditions of uncertainty.

## Section-II

### Objectives, Hypotheses, and Methodology

#### OBJECTIVES OF THE STUDY

- 1.To analyze the impact of the use of accounting information system on management performance in selected industries in Jordan.
- 2.To measure the impact of the use of accounting information system on job performance in selected industries in Jordan.
- 3.To investigate the impact of the use of accounting information system on marketing performance of bank.
- 4.To examine the impact of the use of accounting information system on the financial performance of the selected industries in Jordan.

#### HYPOTHESES OF THE STUDY

In the light of the objectives, following null and alternate hypotheses have been developed for the study:

H<sub>01</sub>: There is no significant impact of accounting information system on management performance in selected industries in Jordan.

H<sub>a1</sub>: There is a significant impact of accounting information system on management performance in selected industries in Jordan.

H<sub>02</sub>: There is no significant impact of accounting information system on job performance in selected industries in Jordan.

H<sub>a2</sub>: There is no significant impact of accounting information system on job performance in selected industries in Jordan.

H<sub>03</sub>: There is no significant impact of accounting information system on marketing performance in selected industries in Jordan.

H<sub>a3</sub>: There is no significant impact of accounting information system on marketing performance in selected industries in Jordan.

H<sub>04</sub>: There is no significant impact of accounting information system on financial performance in selected industries in Jordan.

H<sub>a4</sub>: There is no significant impact of accounting information system on financial performance in selected industries in Jordan.

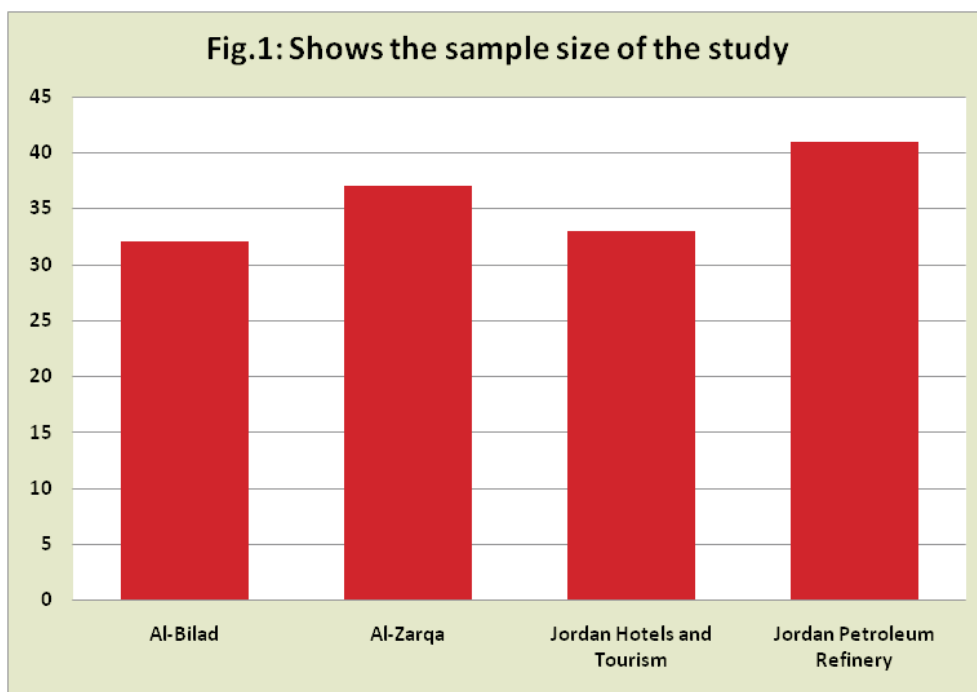
#### RESEARCH METHODOLOGY

The study is undertaken in four industries of Jordan namely Al-Bilad Medical Services, Al-Zarqa Educational & Investment, Jordan Hotels & Tourism, Jordan Petroleum Refinery. Both primary and secondary data are used. However, major emphasis is laid on Primary data which is collected by way of questionnaires in the study region. Secondary data is collected from websites, journals, magazines, and reports. Convenient sampling is followed and the employees which are easily accessible have been chosen for the study. The period of data collection is three months i.e. from March, 2016 to May, 2016. A well structured questionnaire designed on a five point Likert Scale was prepared by the researcher and used for collecting data. A total of 200 questionnaires were distributed in the selected industries wherein 57 questionnaires were rejected due to several mistakes and 143 respondents have been finally selected. Hence, the sample size of the study as shown in the table 1 is 143 employees. Linear regression has been used to test the hypotheses.

**Table 1: Sample Size**

Selected Industries	Questionnaires			Sample Size of the study
	Distributed	Rejected	Accepted	
Al-Bilad Medical Services	50	18	32	32
Al-Zarqa Educational & Investment	50	13	37	37
Jordan Hotels & Tourism	50	17	33	33
Jordan Petroleum Refinery	50	9	41	41
<b>Total</b>	<b>200</b>	<b>57</b>	<b>143</b>	<b>143</b>

Source: Primary Data



**Section-III  
Hypotheses Testing**

**Hypothesis 1**

H<sub>01</sub>: There is no significant impact of accounting information system on management performance in selected industries in Jordan.

H<sub>a1</sub>: There is a significant impact of accounting information system on management performance in selected industries in Jordan.

The impact of accounting information system on management performance in selected industries in of Jordan has been measured by applying linear regression. The independent variable is accounting information system and dependent variable is management performance. The null hypothesis is that there is no significant impact of accounting information system on management performance and the alternative hypothesis states that there is a significant impact of accounting information system on management performance in selected industries in Jordan.



**Table 2: Descriptive Statistics of Accounting Information System (AIS) and Management Performance**

Model-1	Mean	Standard Deviation	N
AIS	4.1236	2.4512	143
Management Performance	3.9974	2.0798	143

Source: Output of SPSS\_18

Table 2 shows the mean and standard deviation of AIS and management performance. The mean of AIS is 4.1236 with 2.4512 as standard deviation and the mean and standard deviation of management performance is 3.9974 and 2.0798 respectively.

**Table 3: Regression Model of Accounting Information System and Management Performance**

R	0.608 <sup>a</sup>
R Square	0.699
Adjusted R Square	0.667
Standard Error	1.2251
Durbin Watson	1.0046

- a. Predictors: (Constant), AIS
- b. Dependent Variable: Management performance
- c. Source: Output of SPSS\_18

Table 3 exhibits the regression model of AIS and management performance. The coefficient of correlation between AIS and management performance is 0.608 which indicates a high and positive relationship between AIS and management performance. Besides, R square shows the amount of variation in one variable (management performance) that is accounted by independent variable AIS. The above table shows the value of R square is 0.699. It means 69.9 percent variation in management performance is explained by the AIS and rest of the variation i.e. 30.1 percent is an unexplained variation in management performance.

**Table 4: Coefficients of Accounting Information System & Management Performance**

Model-1	Unstandardized Coefficients		Standardized Coefficients	t	P Value
	B	Std. Error			
(Constant)	2.451	1.0412		37.561	0.634
AIS	0.644	1.3687	0.608	-19.471	0.0091

- a. Dependent Variable: Management performance
- b. Source: Output of SPSS\_18

Table 4 shows the values of unstandardized and standardized beta coefficients, and t value. The results show that the value of unstandardized beta coefficients is 0.644 which means that if AIS increases by one unit, then management performance will increase by 0.644 times. Besides, this impact is strong and statistically

significant as the P value is 0.0091 which is less than 0.05 at 95 percent confidence interval. Therefore, the null hypothesis is rejected and it can be said that there is a significant impact of accounting information system on management performance selected industries in Jordan.

**Hypothesis 2**

H<sub>02</sub>: There is no significant impact of accounting information system on job performance in selected industries in Jordan.

H<sub>a2</sub>: There is a significant impact of accounting information system on job performance in selected industries in Jordan.

The impact of accounting information system on job performance in selected industries in Jordan has been measured by applying linear regression. The independent variable is accounting information system and dependent variable is job performance. The null hypothesis is that there is no significant impact of accounting information system on job performance and the alternative hypothesis states that there is a significant impact of accounting information system on job performance in selected industries in Jordan.

**Table 5: Descriptive Statistics of Accounting Information System (AIS) and Job Performance**

Model-2	Mean	Standard Deviation	N
AIS	4.1236	2.4512	143
Job Performance	3.746	1.622	143

Source: Output of SPSS\_18

Table 5 shows the mean and standard deviation of AIS and job performance. The mean of AIS is 4.1236 with 2.4512 as standard deviation. The mean and standard deviation of job performance is 3.746 and 1.622 respectively.

**Table 6: Regression Model of Accounting Information System and Job Performance**

<b>R</b>	0.549
<b>R Square</b>	0.517 <sup>a</sup>
<b>Adjusted R Square</b>	0.517
<b>Standard Error</b>	1.2025
<b>Durbin Watson</b>	1.0063

d.Predictors: (Constant), AIS

e.Dependent Variable: Job performance

f.Source: Output of SPSS\_18

Table 6 exhibits the regression model of AIS and job performance. The coefficient of correlation between AIS and job performance is 0.549 which indicates a positive relationship between AIS and job performance. Besides, R square shows the amount of variation in one variable (job performance) that is accounted by independent variable AIS. The above table shows the value of R square is 0.517. It means 51.7 percent variation in job performance is explained by the AIS and rest of the variation i.e. 48.3 percent is an unexplained variation in job performance of the selected industries in Jordan.



**Table 7: Coefficients of Accounting Information System & Job Performance**

Model-2	Unstandardized Coefficients		Standardized Coefficients	t	P Value
	B	Std. Error			
(Constant)	3.721	1.2741		28.552	0.272
AIS	0.413	1.0757	0.549	41.471	0.000

c. Dependent Variable: Job performance

d. Source: Output of SPSS\_18

Table 7 shows the values of unstandardized and standardized beta coefficients, and t value. The results show that the value of unstandardized beta coefficients is 0.413 which means that if AIS increases by one unit, then job performance will increase by 0.413 times. Besides, this impact is strong and statistically significant as the P value is 0.000 which is less than 0.05 at 95 percent confidence interval. Therefore, the null hypothesis is rejected and it can be said that there is a significant impact of accounting information system on job performance selected industries in Jordan.

**Hypothesis 3**

H<sub>03</sub>: There is no significant impact of accounting information system on marketing performance in selected industries in Jordan.

H<sub>a3</sub>: There is a significant impact of accounting information system on marketing performance in selected industries in Jordan.

The impact of accounting information system on marketing performance in selected industries in Jordan has been measured by applying linear regression. The independent variable is accounting information system and dependent variable is marketing performance. The null hypothesis is that there is no significant impact of accounting information system on marketing performance and the alternative hypothesis states that there is a significant impact of accounting information system on marketing performance in selected industries in Jordan.

**Table 8: Descriptive Statistics of Accounting Information System (AIS) and Marketing Performance**

Model-3	Mean	Standard Deviation	N
AIS	4.1236	2.4512	143
Marketing Performance	3.6671	1.0978	143

Source: Output of SPSS\_18

Table 8 shows the mean and standard deviation of AIS and marketing performance. The mean of AIS is 4.1236 with 2.4512 as standard deviation. The mean and standard deviation of marketing performance is 3.6671 and 1.0978 respectively.

**Table 9: Regression Model of Accounting Information System and Marketing Performance**

<b>R</b>	0.885
<b>R Square</b>	0.810 <sup>a</sup>
<b>Adjusted R Square</b>	0.810
<b>Standard Error</b>	2.1236
<b>Durbin Watson</b>	1.7154

g.Predictors: (Constant), AIS

h.Dependent Variable: Marketing performance

i.Source: Output of SPSS\_18

Table 9 exhibits the regression model of AIS and marketing performance. The coefficient of correlation between AIS and marketing performance is 0.885 which indicates a high and negative relationship between AIS and marketing performance. Besides, R square shows the amount of variation in one variable (marketing performance) that is accounted by independent variable AIS. The above table shows the value of R square is 0.810. It means 81 percent variation in marketing performance is explained by the AIS and rest of the variation i.e. 29 percent is an unexplained variation in marketing performance of the selected industries in Jordan.

**Table 10: Coefficients of Accounting Information System & Marketing Performance**

Model-3	Unstandardized Coefficients		Standardized Coefficients	t	P Value
	B	Std. Error			
(Constant)	3.449	2.1364		27.744	0.636
AIS	0.774	1.7863	0.885	51.113	0.002

e.Dependent Variable: Marketing performance

f.Source: Output of SPSS\_18

Table 10 shows the values of unstandardized and standardized beta coefficients, and t value. The results show that the value of unstandardized beta coefficients is 0.774 which means that if AIS increases by one unit, then marketing performance will increase by 0.644 times. Besides, this impact is strong and statistically significant as the P value is 0.002 which is less than 0.05 at 95 percent confidence interval. Therefore, the null hypothesis is rejected and it can be said that there is a significant impact of accounting information system on marketing performance selected industries in Jordan.

**Hypothesis 4**

H<sub>04</sub>: There is no significant impact of accounting information system on financial performance in selected industries in Jordan.

H<sub>a4</sub>: There is a significant impact of accounting information system on financial performance in selected industries in Jordan.

The impact of accounting information system on financial performance in selected industries in Jordan has been measured by applying linear regression. The independent variable is accounting information system and dependent variable is financial performance. The null hypothesis is that there is no significant impact of

accounting information system on financial performance and the alternative hypothesis states that there is a significant impact of accounting information system on financial performance in selected industries in Jordan.

**Table 11: Descriptive Statistics of Accounting Information System (AIS) and Financial Performance**

Model-4	Mean	Standard Deviation	N
AIS	4.1236	2.4512	143
Financial Performance	3.0978	1.4471	143

Source: Output of SPSS\_18

Table 11 shows the mean and standard deviation of AIS and financial performance. The mean of AIS is 4.1236 with 2.4512 as standard deviation. The mean and standard deviation of financial performance is 3.0978 and 1.4471 respectively.

**Table 12: Regression Model of Accounting Information System and Financial Performance**

<b>R</b>	0.687
<b>R Square</b>	0.631 <sup>a</sup>
<b>Adjusted R Square</b>	0.631
<b>Standard Error</b>	2.0147
<b>Durbin Watson</b>	1.4236

j.Predictors: (Constant), AIS

k.Dependent Variable: Financial performance

l.Source: Output of SPSS\_18

Table 12 exhibits the regression model of AIS and financial performance. The coefficient of correlation between AIS and financial performance is 0.687 which indicates a positive relationship between AIS and financial performance. Besides, R square shows the amount of variation in one variable (financial performance) that is accounted by independent variable AIS. The above table shows the value of R square is 0.631. It means 63.1 percent variation in financial performance is explained by the AIS and rest of the variation i.e. 36.9 percent is an unexplained variation in financial performance of the selected industries in Jordan.

**Table 13: Coefficients of Accounting Information System & Financial Performance**

Model-4	Unstandardized Coefficients		Standardized Coefficients	t	P Value
	B	Std. Error			
(Constant)	2.137	2.1403		14.741	0.457
AIS	0.599	2.0433	0.687	65.505	0.000

g.Dependent Variable: Financial performance

h.Source: Output of SPSS\_18

Table 13 shows the values of unstandardized and standardized beta coefficients, and t value. The results show that the value of unstandardized beta coefficients is 0.599 which means that if AIS increases by one unit, then financial performance will increase by 0.599 times. Besides, this impact is strong and statistically significant as the P value is 0.000 which is less than 0.05 at 95 percent confidence interval. Therefore, the null hypothesis is rejected and it can be said that there is a significant impact of accounting information system on financial performance selected industries in Jordan.

## Section-IV

### RESULTS AND DISCUSSION

1.The impact of accounting information system on management performance in selected industries of Jordan has been measured by applying linear regression. The regression model shows the coefficient of correlation between AIS and management performance is 0.608 which indicates a high and positive relationship between AIS and management performance. Besides, the value of R square is 0.699 which means 69.9 percent variation in management performance is explained by the AIS and rest of the variation is an unexplained variation. The value of unstandardized beta coefficients is 0.644 which means that if AIS increases by one unit, then management performance will increase by 0.644 times. Moreover, the P value is 0.0091 which is less than 0.05 at 95 percent confidence interval. Therefore, the null hypothesis stands rejected and it can be said that there is a significant impact of accounting information system on management performance selected industries in Jordan.

2.Linear regression has been applied to examine the impact of accounting information system on job performance in selected industries in Jordan. The regression model shows the coefficient of correlation between AIS and job performance is 0.549 which indicates a positive relationship between AIS and job performance. Besides, the value of R square is 0.517 which means 51.7 percent variation in job performance is explained by the AIS and rest of the variation is an unexplained variation. The value of unstandardized beta coefficients is 0.413 which means that if AIS increases by one unit, then job performance will increase by 0.413 times. Moreover, the P value is 0.000 which is less than 0.05 at 95 percent confidence interval. Therefore, the null hypothesis stands rejected and it can be said that there is a significant impact of accounting information system on job performance selected industries in Jordan.

3.The impact of accounting information system on marketing performance in selected industries of Jordan has been measured by applying linear regression. The regression model shows the coefficient of correlation between AIS and marketing performance is 0.885 which indicates a high and positive relationship between AIS and marketing performance. Besides, the value of R square is 0.810 which means 81 percent variation in marketing performance is explained by the AIS and rest of the variation is an unexplained variation. The value of unstandardized beta coefficients is 0.774 which means that if AIS increases by one unit, then marketing performance will increase by 0.774 times. Moreover, the P value is 0.0002 which is less than 0.05 at 95 percent confidence interval. Therefore, the null hypothesis stands rejected and it can be said that there is a significant impact of accounting information system on marketing performance selected industries in Jordan.

4.Linear regression has been applied to examine the impact of accounting information system on financial performance in selected industries in Jordan. The regression model shows the coefficient of correlation between AIS and financial performance is 0.687 which indicates a positive relationship between AIS and financial performance. Besides, the value of R square is 0.631 which means 63.1 percent variation in financial performance is explained by the AIS and rest of the variation is an unexplained variation. The value of unstandardized beta coefficients is 0.599 which means that if AIS increases by one unit, then financial performance will increase by 0.599 times. Moreover, the P value is 0.000 which is less than 0.05 at 95 percent confidence interval. Therefore, the null hypothesis stands rejected and it can be said that there is a significant impact of accounting information system on financial performance selected industries in Jordan.

## Section-V

## CONCLUSION

Information system is a combination of people, equipment, policies, and procedures that work together to collect data and transform it into useful information. It is a system in which grouping, processing, managing, and controlling of data helps in producing and carrying the useful information to decision makers through network of the channels and communication lines. In the present study, the researcher made an attempt to measure the impact of accounting information system effectiveness in financial statements in selected industries in Jordan. For this purpose, a sample of 143 employees has been selected from four industries of Jordan namely Al-Bilad Medical Services, Al-Zarqa Educational & Investment, Jordan Hotels & Tourism, Jordan Petroleum Refinery. Data has been collected through questionnaires. Simple linear regression has been used as the statistical tool to test the hypotheses. The results of linear regression highlighted that there is a significant impact of accounting information system effectiveness in financial statements in selected industries in Jordan.

Table 14: Summary of Hypothesis Tested

No	Hypotheses	Results
1	There is no significant impact of accounting information system on management performance in selected industries in Jordan.	Rejected
2	There is no significant impact of accounting information system on job performance in selected industries in Jordan.	Rejected
3	There is no significant impact of accounting information system on marketing performance in selected industries in Jordan.	Rejected
4	There is no significant impact of accounting information system on financial performance in selected industries in Jordan.	Rejected

Table 14 highlights the summary of hypothesis tested. All the null hypotheses have been rejected. Therefore, it can be said that there is a significant impact of accounting information system on management performance, job performance, marketing performance, and financial performance in selected industries in Jordan.

## REFERENCES

- 1.Abu-Musa A .A. (2006). Perceived Security Threats of Computerized Accounting Information Systems in the Egyptian Banking Industry. Journal of information systems, King Fahd University of Petroleum and Minerals, Dhahran, Saudi Arabia, Vol. 20, No. 1, 187–203.
- 2.Ahmad, M. A., Zawaideh F. H. (2013). Effect of the Cost of Expert Systems Implementation on the Usefulness of Accounting Information System. International Journal of Emerging Research in Management &Technology, IRBID National University Accounting and Information System Department Jordan.
- 3.Ahmad, Tauseef, (nd), Impact of Information Technology on Banking Accounting System "A Case Study of State Bank of India (Rajasthan), International Journal of Business and Social Science, Faculty of Commerce and Management Studies, Jai Narian Vyas University Jodhpur Rajasthan, India, Vol. 2 No. 17, www.ijbssnet.com.
- 4.Aladwani, A., (2002). An integrated performance model of information system projects, journal of management information systems Vol. 19, No., 185-210.
- 5.Al-kasswna, Ahmad. (2012). Electronic Accounting Information Systems Efficiency in Energy Sector under Conditions of Uncertainty - A Field Study Electricity Companies in the Hashemite Kingdom of Jordan, Research Journal of Finance and Accounting, Al-Balqa Applied University, Jordan, Vol. 3, No 5.
- 6.Alrawi, HA., & Thomas.SS.,(2007). Application of contingency theory of accounting information to the UAE

banking sector, Asian Academy of Management Journal, Ghurair University, College of Business Studies, Vol. 12, No. 2, 33–55.

7. An overview of the Iraqi banking system, (2007). United States Agency for International Development, The Services Group, Inc.

8. Hao, Li (2010). Accounting Information and Debt Contracts in Chinese Family Firms. China Journal of Accounting Research, Vol. 3 Issue 1 95-98.

9. Bititci, U.S., Carrie, A.S., & McDevitt, L. (1997). Integrated performance measurement system: A development guide, International Journal of Operations & Production Mangement, 17 (5), 522-534.

10. Chang, Ruey Dang, Chang, Yeun, and Paper, Davia (2003). The effect of task uncertainty, decentralization and AIS Characteristics on the Performance of AIS-An Empirical Case in Taiwan, Information and Management, 691-703.

11. Harangus, Daniela, (2005). Accounting information in bank activity, Department of Economic Science, Tibiscus University Timisoara, Romania.



**Borhan Omar Ahmad Al-Dalaian**

Research Scholar, Department of Commerce, Aligarh Muslim University, Aligarh.



# Publish Research Article

## International Level Multidisciplinary Research Journal For All Subjects

Dear Sir/Mam,

We invite unpublished Research Paper, Summary of Research Project, Theses, Books and Book Review for publication, you will be pleased to know that our journals are

### Associated and Indexed, India

- \* International Scientific Journal Consortium
- \* OPEN J-GATE

### Associated and Indexed, USA

- EBSCO
- Index Copernicus
- Publication Index
- Academic Journal Database
- Contemporary Research Index
- Academic Paper Database
- Digital Journals Database
- Current Index to Scholarly Journals
- Elite Scientific Journal Archive
- Directory Of Academic Resources
- Scholar Journal Index
- Recent Science Index
- Scientific Resources Database
- Directory Of Research Journal Indexing

Golden Research Thoughts  
258/34 Raviwar Peth Solapur-413005, Maharashtra  
Contact-9595359435  
E-Mail-ayisrj@yahoo.in/ayisrj2011@gmail.com  
Website : www.aygrt.isrj.org