International Business Management
MEDWELL PUBLICATIONS

The Quality of Accounting Information System, Firm Size, Sector Type as a Case Study from Jordan

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Key words: Implications, AIS, business quality, sector, firm size

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Page No.: 30-38
Volume: 15, Issue 2, 2021
ISSN: 1993-5250
International Business Management

Abstract: In this study, data from Jordan was used to analyze the implications of the consistency of the accounts system in developed economies. Measuring the consistency of the information system in accounting integrates system quality with data quality. Knowing the facets of the accounting information system that enhance information and its use is essential to boost administrative efficiency. This research is aimed at exploring the expansion of the quality of the Accounting Information System (AIS) and testing the relation between organization size and system quality. It also searches for quality of information supplied, organizational volumes, system quality, market category and business quality and business sector quality. This study has used descriptive analysis for the explanation of the quality and the hypothesis of AIS. This study revealed that mainly the level of system quality and the information quality and the information quality is not superior. Regarding the business sector and firm size groups there are a variation in the system quality and information quality. The outcomes shed light on the links among system quality and firm size however, there are uncorrelated relationships among the information quality and firm size, system quality and business sector and information quality and business sector. This research tries to expand the theatrical framework of the quality of AIS and helps the academics and professionals, decision makers to evolve the business performance.

INTRODUCTION

In global market competitiveness, information technology is perceived to be a critical and dynamic component of the business climate policies. There are today many trends that mean that the future relies more than in recent decades on information technology. Alramahi *et al*.[1] said information technology is important to enable businesses to mitigate IT-related risk and cost controls. Emerging industry 4.0 is closely

connected to technology, for example, Internet of Things (IoT) as well as big data which positively impact the integration of Industry 4.0 and provide the stakeholders with an added benefit[2].

The accounting has been affected by the industry revolt; the accounting information system technology has changed as information processes. For instance, recording the financial data is computerized by the accounting program forms and interfaces, on the other hand, the of the accounting inputs are implemented by operations like posting, closing entries and extracting the needed financial reports. The solid content of the accounting information software is required for the users who are looking for solid quality of accounting information and consistent with their needs in order to deliver a clear reading of the financial information and make a decision[3], accounting information has to meet the international standards of the quality of the accounting rules and the safety of access information. Producing financial information for the stakeholders represents the main core of the firms by using an effective and reliable accounting information system. The aims of the accounting information are exceeded providing the users with information also for loans and tax commitments to make the right decision. While the processing information in the AIS focuses on the applications which support the bookkeeping instead of helping financial analysis, budgeting and project management. To evaluate the quality of AIS several researchers suggested a used single scale[4, 5] whilst others have recommended multi-dimensional scale[6, 3].

Practically, the Jordanian government is seeking to encourage the enterprises and paying attention to the accounting support to develop the Jordanian economy. Notwithstanding the empirical literature surrounding the consistency and determinants of accounting structures there is also a shortage of data to suggest that support solutions are inaccessible. The standard of AIS in Jordan is therefore a diverse matter to be investigated. The aim of this study is, firstly, to examine two key questions: ensuring the degree of quality of company information system accounting systems and testing the relationship of quality of business and corporate information system. This study will allow researchers and practitioners to add to the consistency of AIS by applying a rigorous multidimensional assessment methodology. The results are directed to the stakeholders, the government in the quality of AIS.

Small companies encounter and contend with magnitudes that affect the circumstances in which the scenario arises, for example, by investing capital in financing programs or bonds or by utilizing it to grow a commercial project in anticipation of benefit or material outcome. However, major companies have many tools and basic frameworks and infrastructure for engaging in modernism including physical and corporate structures[7]. The scale of the organization is a significant element in understanding the excessive enforcement with prescribed forms in relation to knowledge framework architecture[8]. Both the corporate scale and the bias of AIS[9] have a positive effect whereby more leading corporations accept IT use while young firms are lacking in the formalisation of the accounting databases. We therefore suggest the following null hypothesis:

- H_{01}: the framework consistency of the accounting information system depending on corporate scale should not change substantially
- H_{02}: the consistency of the details in the accounting information system depending on the scale of the business had little noticeable improvement

Company reach reveals a set of businesses who operate or adopt a matching business trend in an unchangeable sector of the economy[10]. Noradia Trade Portal stated that Foreign trade figures of Jordan for the year 2020 that the Jordanian's trade and industry was divided into three groups, namely manufacturing, agricultural and trade sectors. There are numerous issues confronting every market field. For example, a higher bank cost, low capital requirements, low technology standards, maintenance shortages and inadequate human resource preparation would take up the construction sector[11]. In the future the construction business is put under many constraints. And these corporate sectors carry out a set of initiatives or activities to accomplish a particular objective which is the organization of roles and actions in order to achieve a clear goal of the corporation[12]. Company activities within the domain of organizations affect the creation of the accounting knowledge structure and the low mechanism dimensions of accounting details should be discussed[13]. The usage of enterprise methods allows to produce the positive effects of the enforcement of accounting information structures[14].

The impact on the standard of AIS of corporate activities was inferred by Ladewi *et al*.[15]. However this correlation was not backed up by experimental evidence. However, we have the same views, from realistic observation, about what Whitten and Bentley[13], Meiryani and Syaifullah[16] and Ladewi *et al*.[15] have indicated. Therefore, two observations have been made:

- H_{03}: the device efficiency of the company-based accounting data systems does not vary considerably
- H_{04}: the knowledge output of the information systems dependent on market sector should not vary substantially

Literature review: An information system by AICPA[17] was considered accounting. The Account Information System is defined as an all-round system to capture, record, store and process data in order to inform stakeholders of this knowledge[12]. Romney and Steinbart[12] stressed an Accounting Information System that includes six components: system employees, documents, tools for the management process, IT design, security and internal control systems. A significant contributor to reducing institutional spending and optimization, increasing productivity, boosting decision-making and raising visibility is the accounting information system[18]. The consistency of the accounting information system has described as a standardized system that links and interaction between different components of AIS, so that, financial data can be used by users[19]. In addition, the incorporation of the accounting information system with the subsidiary systems into the management information system determines its consistency as a system to address user's needs internally and externally[20]. The efficiency determination of AIS has been proposed for measurement or examining by scholars. Petter *et al*.[21] have defined calculating in terms of accounting system efficiency as difficult and complicated. There are different structures for assessing customer satisfaction and the operational effect of the efficiency of the AIS[5, 4]. McLean and Delone suggested the use of hybrid method of accounting quality evaluation consisting of information quality and system quality (1992). Delone and McLean[22] have improved their service level, although, the quality of service[23] has found an inadequate measure for AIS, given the information is not related to the IT department in this Framework Group. In contrast, device consistency and information quality are among the most important metrics of the quality of information systems[24].

System consistency: an important measure of assessing the efficiency of the information system for accounting purposes. The efficacy assessment of the IT method has been used by the use of the consistency of the system and the information management system definition[25]. In technical terms, the consistency of the system tests the system's potential based on the collection of information and assesses data used on system and applications[3, 26] claimed that the service efficiency of the bug system, reliability interface interface, document quality, maintainability and encryption quality of the programme were measured by a variety of criteria, including the presence of bogues in the system. Gorla *et al*.[3] used many considerations in explaining the characteristics of the consistency of the system that contain easy to understand, easy to run, elastic changeable well prepared with useful operations, complex technology-integrated, easy-to-use support for online response, a fast batch procedure.

The quality of information considered by the information system[25], refers to the production quality of stored data, delivered electronically and in written form. Seddon[26] said the consistency of the information shows what has been generated by the Information System, its adequacy, usability and significance and its tempo. The knowledge presented by Kieso *et al*.[27] contains several features that reflect critical quality such as dependency, true representation and quality enhancement such as contrast, verification, speed and comprehension. Gorla *et al*.[3] emphasized that the information standard of AIS has two features, namely: material and structure of these elements: the capacity to compare with other records and understandable (suitable, complementary, concise, functional, relevant) and the strong form and manifestation of the method.

Knowledge accounting systems influenced by the number and features of organizations[27]. In addition, the company dimensions such as business value[28] or running cost have been calculated by many factors[29]. Due to the many problems facing large and small businesses, the number of companies impacting the transformational models moderately[30] also affects managerial knowledge[31]. Moreover, the size of the organization is representing the changes of the business model's supply chain and financial components[32]. Small firms have had to face a scale limitation impacting purchases and operations like AIS while big corporations have a lot of capital and innovation investment infrastructure[7].

MATERIALS AND METHODS

This study sample composition involves companies working in Jordan. This analysis has involved finance officers, managers and executives, department managers, accounting officers and accountant employees and has carried out a review of stakeholders in the establishment. During this analysis, a 2-dimensional scheme which includes information quality and device quality is carried out in order to assess the quality of AIS. In a review by Gorla *et al*.[3], two structures are compiled. The computer architecture comprises 9 components to describe the system itself which consist of "plain to learn good functions and merits, elastic for quick adjustment, modern technologies used well incorporated with other devices, easy reporting, fast response to the online request, batch processing at a short time lag". The system is consistent with the features of the system itself.

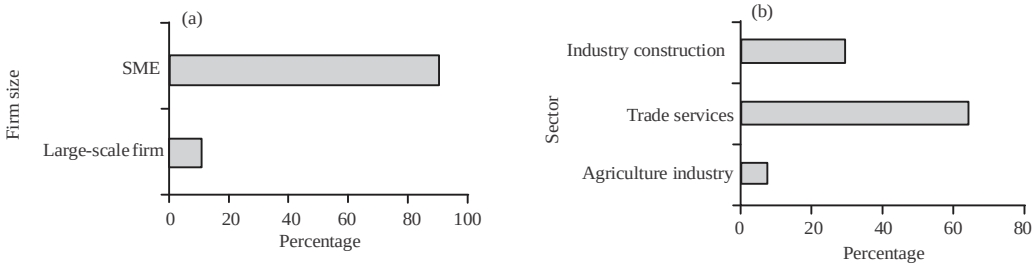

Fig. 1(a, b): The demographics of respondents

A seven-point Likert scale is used in the calculation of the insightful quality construction, ordered ascendant from (one) that Strongly disagrees with (seven) and is strongly supported by one that consists of eight "concious, accurate, complete, useful in daily task and format comparable to other outputs and relevant to decision making" (Fig. 1).

Data was obtained from 504 Jordan-based businesses comprising of 452 small and medium-sized corporations and 52 major companies. The company's size is defined as a large-scale medium or small company which is focused on overall assets on the balance sheet. It should be pointed out the study used informative figures to demonstrate the truth and consistency of accounting knowledge systems and checked four theories using one-way ANOVA. The demographics of the statistics. The 1 indicates that the significant percentage of the survey is expressed by SMEs. This results in the previous results that small and medium sized companies constitute >98% of all Jordanian enterprises.

RESULTS

The results of descriptive statistic: The consistency of theoretical concept of the reporting method involves a two-factor Delone and McLean[25] based model and McLean. The quality and quality of knowledge relevant to the quality of information include two dimensions production method and the performance of the information system. The accounting facts descriptive mathematical results (Table 1).

The research measures the consistency of accounting data systems between companies by the size of companies and classified market field. According to group dimensions are major business and small companies, while three forms of business are involved: agriculture, services industry and building commerce as well as sector. Figure 2 displays these results. Figure 2 comparison of consistency of the monitoring method by scale of organization and market.

Reliability and validity: SPSS 20 durability analysis will be carried out to assess the consistency and stability of the houses. The a coefficients of Cronbach could surpass 0.60. In addition, the Item correlation should be >0.30 showing a sufficient reliability in scale. Social sciences typically measure items not observable by latent variable[33]. This paper is meant to evaluate in a quantitative measure[34] which renders it impossible to explicitly measure. This analysis is conducted to learn the validity of the measure element by means of the staff exploratory contrast (EFA). In this scenario, the end result indicates that the system's efficiency and the information quality mechanism linked to the AIS, α Cronbach = 0.939 and 0.950 have been extremely effective. This Area (2009) value is called strong, in which all objects with maximum associations have to reach 0.30.

To measure the high accuracy, reliability indexes are used. The immoderate coherence is performed. The key component is analyzed on the 17 varimax-driven artifacts. The sampling adequacy measure Kaiser-Meyer-Olkin, KMO = 0.94 is exactly higher than the relevant avert of 50[33]. Looking at sphericity β2 (136) = 7886.985, p-value and p<0.00, Bartlett demonstrates that intercomponent associations are broad enough for important studies. A preliminary examination will be performed in order to obtain own values in the data for each question. There were two components of their own values of 70.916% of the variation over Kaiser's 1 criterion. Therefore, the elements which are grouped with the same elements facilitate the standard of device in component number 1 and quality of knowledge in component number 2.

Part numbers 1 and 2 are calculated for knowledge quality (INFQUAL) along with latent variable device quality (SYSQUAL). INFQUAL and SYSQUAL is seen in Fig. 3 sorted by field and organization scale.

The outcomes of test hypothesis: Leneve statistics was used as a measure of homogeneity of variances and the test of Leneve uses the prior level definition for the ANOVA (p = 0.05) to analyze the concept of variance homogeneity. The study uses one way ANOVA to evaluate four theories, zero assumptions are agreed if p-value ANOVA>0.05 are accepted or alternate assumptions if p-value of ANOVA <0.05 are authorized[33]. The details of the experiments are displayed in Table 2. The contingent list indicates two facets of the efficiency of accounting systems.

Table 1: The descriptive results

Sequences	Variables	Mean	SD
Quality of system			
SQ1	Ease of learning	5.13	1.408
SQ2	Useful features	5.11	1.332
SQ3	Flexible changing	5.12	1.331
SQ4	Applied new technology	5.15	1.354
SQ5	Well integrated	5.12	1.473
SQ6	Friendly to use	5.29	1.235
SQ7	Good documentation	5.34	1.283
SQ8	Responsive to online inquiry	5.03	1.323
SQ9	Short time lag in batch processing	5.01	1.398
Quality of information			
SQ1	Accuracy	5.40	1.342
SQ2	Completion	5.40	1.231
SQ3	Concision	5.43	1.275
SQ4	Useful in routine activities	5.54	1.178
SQ5	Decision making relevancy	5.49	1.238
SQ6	Good format and appearance	5.54	1.267
SQ7	Compatible to other outputs	5.34	1.252
SQ8	Understandable	5.48	1.252

Created by authors, *Number of respondents (N = 504)

Table 2: The results of One-way ANOVA

		Leneve test		ANOVA test		
Dependent list	Factors	F-values	p-values	F-values	p-values	Null hypothesis
SYQUAL (H_{01})	Size	0.003	0.984	25.221	0.000	Reject
INFQUAL (H_{02})	Size	5.983	0.014	12.984	0.000	-
SYSQUAL (H_{03})	Sector	2.654	0.079	0.533	0.683	Accept
INFQUAL (H_{04})	Business sector	0.232	0.734	1.541	0.245	Accept

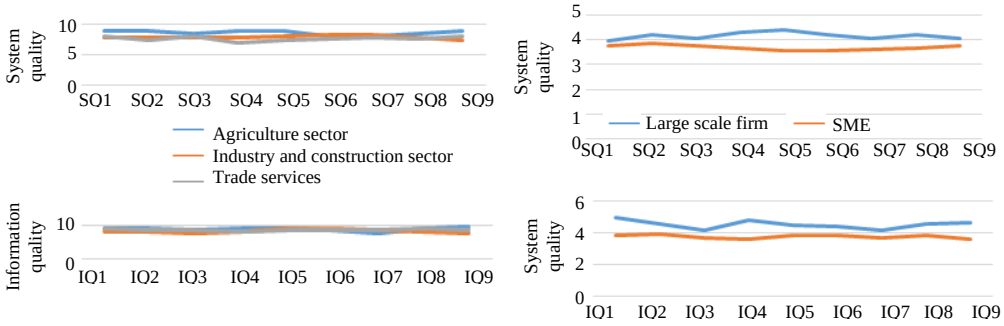

Fig. 2: The quality comparison of AIS by business sector and firm size

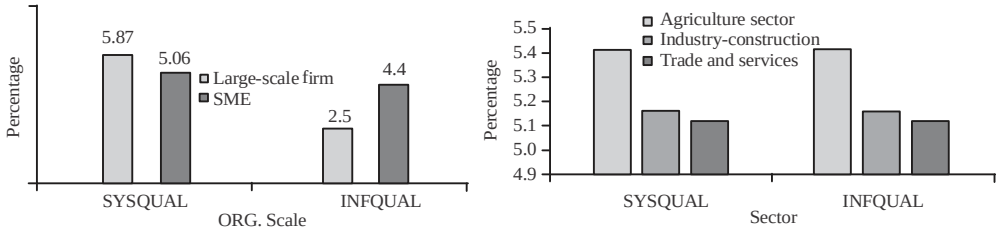

Fig. 3: The best structures of accounting facts by using the firm commercial enterprise and firm measurement. The excellent of accounting information. It shows that Fig. 3, system best of the large-scale companies is greater than device exquisite of SMEs (MeanSYSQUAL = 5.87, MeanIFQUAL = 5.06). System exceptional evaluating amongst three sectors of business enterprise sectors. Functionality of companies in agricultural sector, industrial-construction and alternate and choices are diminished, respectively

DISCUSSION

Descriptive results: The picture of the standard of the AIS is seen in Table 1 and Fig. 2. With the 7-point scale, the informative findings indicate that the customer is not fully happy with the consistency of the AIS.

Changes in the accuracy of the accounting system as seen in Fig. 2. Small and medium-sized companies' relative effectiveness. Figure 2 gives a brief overview of the findings. Overall results indicate that the framework productivity of large organizations is better calculated than that of SMEs. Likewise, major corporations are frequently over-performing when opposed to small to medium-sized companies in information effectiveness. The content of the information varies, however, although, the accuracy of the system remains consistent. In particular, system stability reveals that in small and medium-sized firms, the system efficiency criteria in all major companies are superior and the system performance gap is consistent between two groups of different size companies. In both classes, the system stability characteristics are more accurately evaluated than other system efficiency metrics in terms of "user-friendly" (SQ6) and "good documentation" (SQ7). In the other hand, the 'fast reaction' (SQ8) and 'short batch processing delay' (SQ9) characteristics are among the lowest of these two groups. These results demonstrate that the use of hardware and software is appropriate for personnel's skills and the framework documentation for gathering knowledge of the accounting information system is developed. But the use of IT in Business Change 4.0 is limited, as online interoperability of the applications used in the accounting information system is insufficient. Consumer insight into "useful in day-to-day tasks" (IQ4) is commonly considered in terms of information productivity both in large and small to medium-sized enterprises. While the 'common to other output's (IQ7) criterion has been viewed in large companies at the lowest rated level, in small companies the 'good format and presentation' (IQ6) criteria have been rated at the lowest level. Given the difficulty of the business features, large businesses face knowledge-related limitations between subsystems while small and medium firms, owing to scarce capital, face the problem of formality.

For the corporate sector, three separate groups including agriculture, industry-building and trade services, equate the quality in AIS. Profit system of agricultural enterprises in addition to the well-integrated with other systems" criteria, business is better viewed than other firms located in most of the market (SQ5). Furthermore, the perceived performance of the system is better than that of those in the enterprise and the utility industries, except for the 'valueful features and functionality' parameters (SQ2). In the case of businesses in the agricultural industry, the accounting information system is more uniform but only 13/504 are employed. The low rate of agricultural industry is the economic center area given the sample structure of this study in Jordan. This study analyzed the outcome of two types, the market, the construction industry (136/504 respondents) as well as the business and service industry (355/504 respondents) which account for a large part of Jordan. The quality of the system in the production and development industry has the most stringent aspects of the system's valuable functions and features owing to the different characteristics of enterprise organisations. The reality demonstrates that most enterprises use advanced software packages which provide standard functionality for all types of businesses, whereas few corporations are developing their own operational software package. Although the software package features different capabilities, it is still not suitable for any customer. So, businesses will create their own system if they have adequate funds. Trade and services sector mechanical productivity is rated by customers as the lowest of the three industries. The key explanations for this situation are the trade and services business sector characteristics that are clearer than the other groups. This contributes to reduced expenses in the AIS for firms in this area. The effects of the quality of information in 3 industries suggest that while the values of the trading and services system are lower than the quality of the other two fields, customers are more likely to judge the quality of information. This can be seen by the organizational characteristics of the commercial and business markets which are less complex to meet the information needs of stakeholders than the other two industries. The results of this research add to the review. Secondly, the study reinforces previous research results on the difficulty and illusion of the accuracy of AIS[21]. The use of multi-criteria scales will therefore be consistent. Secondly, it is often accepted that the accuracy of the approach and the level of expertise represent the best metrics with previous academics including Delone and McLean[24]. The balance of system reliability and quality of information is both the accuracy of data processing and the quality of the information produced. Both machine quality and information quality are not very good in the Jordanian businesses. This may lead to unreliable decision-making accounting records, comparable to Nguyen's.

Hypothesis testing results: With respect to the quality of the system, H_1 studies the connection between the quality of the system and the size of an organization while H_3 measures the correlation between the quality of the system and the market. In Table 2, there is no substantial differential between the two sizable group's variance of the company and the three group's variance of the market field which indicates homogeneity of variances using the

Leneve figures. The presumption that the deviation is uniform is satisfied. The organization size has an important impact on the efficiency of the system (F(1.502) = 24,693; p = 0.000) while companies have little control on system quality = 0.508; p = 0.602). Hypothesis H_2 and H_4 test the relationship between quality of information and scale and between quality of information and the business sector for quality of information. The Lenve F of the hypothesis H_2 which indicates an unhomogeneity of the variance for all classes of firm scale is 5.964 and the p = 0.015 (p<-05). So, there is no inference on the efficiency disparity depending on the business size. Meanwhile the test result for Leneve of H_4 hypothesis is consistent with the presumption of variance homogeneity (F = 248, p = 780) but the findings for ANOVA support the null hypothesis that no substantial distinction exists between the consistency of knowledge for the business-based accounting system. The findings of this analysis do not conclude on the Hypothesis H_{02} with four suggested hypothesis because of the heterogeneous difference of two classes. The null H_{01} assumption is rejected which exposes a relation between the size of the organization and the consistency of the method. The explanation of Fig. 3 reveals that big businesses have greater machine efficiency than small and medium-sized firms. In Jordan, small and medium-sized businesses face multiple resource limitations and face obstacles to investment in accounting information system technology. The big corporations have more money to sustain their information infrastructure. These findings support the research carried out on the advantages between business size and machine efficiency in Thong[7] or Hajiha[9]. Acceptation of zero hypothesis H_{03} and H_{04} indicates that the market sector is not linked to the standard of accounting systems. Each sector has a particular business process that results in a difference in the consistency of the AIS[15, 16]. Many other aspects influence, however, the consistency of the accounting systems such as top management assistance, involvement of managers in the application of accounting systems, information technologies, accounting personnel, etc. These aspects help reduce gaps in the efficiency of business information systems.

The hypothesis H_1 explores the connection between the nature of the system and the size of the business, while the hypothesis H_3 investigates the correlation between the quality of the system and the area of the market. Table 2, where there is no significant difference in the firm size variance of all groups and the business area variance of the three groups, indicates the calculation of the homogeneity of the variances with leneve statistics. The anticipation of homogeneity of variation is satisfied. The spectrum of the business has a strong impact on the reliability of systems (F(1.502) = 24.693, p = 0.000), although, the corporation market has no effect on consistency of systems (F(2.501) = 0.508, p =0 .602). The theories H_2 and H_4 calculate the connections between information quality and the size of the organization with information values and the industry sector in terms of quality of information. Leneve H_2 statistics are F value 5.964, p = 0.015, p<0.05, no homogenous difference in all groups in the business scale is indicated. The Leneve H_2 statistics are F-value this also does not mean that the quality of the information depends on the size of the business. In the meantime the test findings for Leneve in the hypothesis H_4 are consistent with assumptions of the homogeneity of variance. (F = 0.248, p = 0.780). However, the conclusion from ANOVA recognizes that the content of an accounting information system is not vary significantly depending on the field of business. The results of this study do not agree with four proposed hypothesis because of the heterogeneous difference between the two groups on the H_{02} hypothesis. Based on the relation between the company scale and the accuracy of the process, the null hypothesis H_{01} is discarded. Figure 3 demonstrates insightful results that multinational enterprises have higher computer performance than small and medium-sized organizations. Jordan's small and medium-sized companies face many capital constraints and face hurdles for investments in the technology of the accounting information system. Big organizations provide additional resources to make their knowledge networks simpler. The findings of this study affirm the advantages of company-size to system performance by Thong[7] or Hajiha[9]. The implementation of zero assumptions H_{03} and H_{04} shows that the business sector does not have a correlation with the accuracy of AIS. Each sector has a special mechanism that allows the coherence of the accounting information system to vary[15, 16]. However, a variety of other considerations impact the accuracy of accounting IT systems such as top management support, management participation in compliance, information technology, accounting and so forth. These considerations aim to reduce the disparity in AIS norm between markets.

CONCLUSION

The standard of AIS has been examined in this study. A multidimensional scale tests the efficiency of the AIS. Although machine quality refers to the quality of the information processing, the quality of information fulfills performance quality characteristics. The consistency of the method and knowledge are two strong metrics for determining the quality of AIS. The standard of Jordan's company accounting systems is not the first tier. This paper contrasts machine efficiency and information quality under several conditions and has different characteristics in each industry or company category. Hypothesis H_{01} has been sponsored which indicates a correlation between device quality and market size. The

results do not support the relation between the quality and size of knowledge. There is no relation between the quality of programs and the business sector, nor between the quality of knowledge and business. The findings demonstrate, in terms of information management, that the size of businesses (which depends on overall equity) determines the efficiency of AIS. The research has effects to enhance company efficiency by managers. Depending on the findings. Businesses in diverse business classes must address restrictions on the efficiency of the system and the quality of knowledge. Regarding IR4.0, various transfers such as e-tax method transactions or e-banking, are digitized. Since technical effect accounting[35] improves information management system's characteristics, for example "quick answer for an inquiry" or "short-term batch processing delays", businesses need to invest in technology. This study's findings are important because they emphasize that state authorities have to decide which regulations have been released for small and medium-sized businesses or for which big companies. To make policies of assistance ideal for any form of company in order to maximize their effectiveness.

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