

Evaluating Accounting Information Systems in Jordanian Municipalities

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Abstract

AIS are critical information support tools for financial management and decision-making in public sector organizations. The objective of this study is to assess the actual situation of AIS in Jordanian municipalities considering systems integration, user satisfaction, as well as their relations. A quantitative survey was conducted among 284 municipal finance employees across Jordan, assessing AIS integration in four dimensions: human resource/ payroll and employee databases, operational/ procurement systems, and external systems like e-government portals. User satisfaction with AIS functional capabilities was also measured in the study. Descriptive statistics indicated high level AIS integration in all dimensions, with the financial and budgeting systems demonstrating the highest integration, HR/payroll, and employee database ranking the second. User satisfaction of AIS functionality in general was high, but there were some areas where improvements were needed. The correlation analysis indicated a significant positive relationship between all the AIS integration dimensions with user satisfaction. Additionally, multiple regression analysis verified the role of AIS integration in user satisfaction, after controlling for municipal size and AIS adoption duration. The results add to the scarce research on public sector AIS in the Middle East and North Africa (MENA) region, emphasizing that the system integration supports in improving user satisfaction and financial management in local government entities. The investigation offers useful recommendations for municipal administrators, policy makers, and AIS suppliers to focus on integration efforts and user-centered design. Further studies can investigate the effect of AIS on municipal financial performance and service delivery results, while also performing comparative research in various settings.

Keywords: AIS, System Integration, User Satisfaction, Public Sector, Municipalities, Jordan, MENA Region, Local Government, Financial Management, E-Government.

Brief Overview and Research Question

While the role of accounting information systems (AIS) in public sector organizations is paramount, their implementation and efficiency encounter some peculiar challenges in comparison to commercial entities. In government accounting systems, a lot of complexities are associated with the factors like fund accounting, budgetary compliance, and reporting requirements (Mancini et al., 2015). Public sector AISs are also subjected to inconsistent data,

silos, and performance linkages Ibrahim et al (2021) and many municipalities remain behind in financial system modernization (Chen, 2012).

Jordan gives an exciting setting to analyze public sector AIS. The government of the country has initiated reforms to computerize government services Al-Shboul (2019) but is still in the process of moving to full accrual accounting. Jordan has 102 municipalities, organized through 12 governorates of different natures Al-Haija & Kattan (2021), is expected to have disparity in AIS capacities. The technical problems, change resistance and user skill barriers have caused the Jordanian public agencies to face the challenge of IT system implementations (Al-Hujran et al., 2015). Problems which have been reported by the finance departments are regarding the incomplete functionalities, the lack of integration, poor fit to needs and low employee satisfaction. (Massadeh et al., 2020). In addition, data migration challenges also make implementation of AIS more challenging (Khan et al., 2022).

In addition, AIS vendors may fail to appreciate peculiar requirements and reporting needs of public organizations (Ibrahim et al., 2021). When adapted and integrated incorrectly, private sector oriented generic software can create misalignments (Jacobs, 2016). The question that should be explored is to what extent the Jordanian municipalities have updated their accounting systems to satisfy today's requirements.

Jordan's recent decentralization initiatives have granted municipalities greater fiscal autonomy Raggo and Ryan (2022), increasing the importance of their financial oversight capabilities (Al-Haija & Kattan, 2021). Strong AIS can promote integrity, performance, and accountability in local governance. While some studies have examined AIS success factors in Jordanian companies e.g., Al-Akra et al., (2009); Al-Eqab & Ismail (2011), system functionality and satisfaction in the public sector remain understudied. A comprehensive assessment of municipal AIS can inform efforts to advance public financial administration.

This study aims to address the following problem statement:

To what extent are the accounting information systems used by Jordanian municipalities meeting the functional needs and performance expectations of their finance personnel? What limitations and areas for improvement exist in current AIS deployments to fully support quality financial management?

Research Objectives and Questions

The main purpose of this study is to evaluate the accounting information systems used by Jordanian municipalities, examining AIS deployments, functional capabilities, integration with other systems, and user satisfaction levels.

The research objectives are:

1. Profile the types of AIS packages and modules adopted within Jordanian municipalities
2. Determine the extent of AIS integration and information sharing with other financial management units
3. Assess user satisfaction levels with key AIS functional capabilities and perceived limitations
4. Examine how AIS integration and functionality relate to user satisfaction.

Four specific research questions guide the study:

RQ1: What are the predominant AIS packages and modules implemented within Jordanian municipalities?

RQ2: To what extent are municipal AIS integrated with other financial units?

RQ3: How do municipal finance personnel rate their satisfaction with AIS functional capabilities?

RQ4: How do AIS integration and functional capabilities influence user satisfaction levels?

By addressing these questions, the study will provide a comprehensive picture of the AIS landscape supporting Jordanian municipal finance functions, identifying strengths and gaps to guide future enhancements and research in MENA public sector contexts.

Literature Review

Accounting Information Systems Overview

Accounting information systems (AIS) are a foundational technology for modern organizations, serving as the backbone of financial data collection, processing, and reporting. At their core, AIS exist to "collect, store, and process financial and accounting data to produce informational reports for decision makers" (Romney & Steinbart, 2022, p. 6). They span software, hardware, procedures, and human elements that together enable accounting cycle functions (Duffner et al., 2022). Early AIS arose in the 1970s and 80s focused on transaction processing, bookkeeping, and basic reporting (Rashid et al., 2022). Advancements have expanded AIS scope to planning, auditing, tax compliance, and analytics (Ismail & King, 2014). The evolution of AIS has progressed from standalone legacy systems to more integrated enterprise resource planning (ERP) architectures (Badewi et al., 2018). Major AIS components now include general ledgers, accounts payable/receivable, inventory, payroll, fixed assets, purchasing, and reporting modules (Susanto, 2022). Information sharing and consolidation across these domains enhances operational visibility and efficiency. Cloud computing has further enabled accounting system access, storage, and scalability (Christauskas & Miseviciene, 2022). With greater digitization of source documents and workflows, AIS offer a "single version of financial truth" for organizational performance management (Appelbaum et al., 2022, p.2).

Alongside transactional record-keeping, contemporary AIS deliver decision-support tools for managerial control and strategic analysis. Dashboards, visualizations, forecasting, and scenario evaluation features are growing mainstream (Möller et al., 2022). Artificial intelligence and robotic process automation are also augmenting historically manual accounting tasks like invoice processing and account reconciliations (Hoffman et al., 2022). As AIS grow increasingly sophisticated, research emphasizes the need for accounting and IT professionals to collaborate on system design, implementation, and governance (Mancini et al., 2016). AIS security and internal controls further require active monitoring against error and fraud risks (Rahmatika et al., 2022).

Numerous studies have probed the factors driving effective AIS adoption and success. A recent meta-analysis by Ali et al (2022) found top management support, IT sophistication, employee readiness, and competitive pressures consistently predicted AIS implementation levels across prior research. Mardini and Almujaed (2022) add that AIS success perceptions hinge on system quality, information quality, and service quality delivered to end users. Likewise, Muda et al (2022) stress the importance of AIS ease-of-use, personnel IT competence, and alignment with reporting standards. Deficiencies in training, change management, and post-launch support can stymie AIS benefits realization (Combs et al., 2022). AIS impact studies have linked more advanced systems to gains in organizational productivity, stakeholder relationships, and innovation (Sürmen & Shyshkina, 2022).

AIS in Public Sector Contexts

Much of the seminal AIS research has centered on commercial business applications. However, government and non-profit entities are also increasingly digitizing their financial

management via accounting information systems (Adhikari et al., 2022). The public sector exhibits unique AIS requirements stemming from legislative mandates, fund accounting, budgetary compliance, and emphasis on stewardship (Ademola et al., 2022). Governments must demonstrate accountability and transparency to constituents in their allocation of taxpayer monies (Dewi et al., 2022). Political influences and election cycles add complexity, all while errors and waste face heightened public scrutiny (Akbar et al., 2022).

Public sector accounting information systems thus have distinct parameters and success factors compared to private company deployments. Government financial reporting often necessitates statement of activities, balance sheets segmented by fund types, and budgetary comparisons (Jayasinghe et al., 2021). Tracking the multi-year lifecycles of public assets, projects, and pension obligations requires particular AIS features (Rouibah et al., 2022). Procurement processes have added disclosure rules and vendor diversity targets (Safkaur & Adha, 2022). Some government jurisdictions are still transitioning from cash-basis to accrual-basis accounting, creating data migration challenges for AIS initiatives (Dewi et al., 2022).

A growing research base has examined AIS in specific public sector domains. For example, Susanto et al (2022) studied the impact of accounting information systems on fraudulent financial reporting detection in Indonesian government agencies. They found a significant mediating effect of AIS quality between organizational culture and fraud risk mitigation. Similarly, Kurniawan et al (2022) noted that AIS sophistication and security correlated with lower corruption levels in public universities. Suryanto and Saragih (2021) observed that AIS internal controls and auditing capabilities related to the timeliness of local government financial statements in Java.

Other scholars have assessed AIS effectiveness in public healthcare settings. Teru et al (2017) documented how hospital accounting systems with integrated billing, supply chain, and electronic health record modules improved financial and clinical data utilization. Nugroho et al (2022) add that AIS innovation and trust are key to combating insurance fraud in national health insurance programs. In the education sector, Hamidi et al (2022) traced how school management AIS implementations have enhanced budgetary planning, resource monitoring, and spending transparency. Such studies underscore the context-dependent nature of AIS success.

At the local government level, municipalities have been active adopters of accounting information systems globally. Cities and towns rely on AIS to manage tax assessments, utility billing, payroll, capital projects, and a wide range of resident services (Manes-Rossi et al., 2023). Smaller municipalities must balance cost and staffing constraints when evaluating commercial off-the-shelf versus custom developed AIS options (Susanto & Meiryani, 2022). Decentralization trends in many countries are also devolving greater fiscal autonomy to municipal authorities, raising the importance of AIS readiness (Maimako et al., 2022). Yet prior research suggests local government AIS still face shortfalls in ease-of-use, reporting flexibility, and mobile access compared to systems used by higher-level agencies (Hassan & Aldarbesti, 2022).

Illustratively, Arshad et al (2022) interviewed 26 municipal directors in Pakistan to identify common AIS implementation challenges. Insufficient IT infrastructure, limited qualified accounting staff, and resistance to accrual reporting surfaced as key barriers. A survey by Dewi et al (2022) of 30 Indonesian municipal accounting and education offices found technological, organizational, and environmental factors like IT sophistication, top management support, and regulatory pressure drove AIS adoption. Maimako et al (2022) analyzed how the

introduction of computerized AIS across Nigerian local councils improved budget reliability, expenditure control, and reporting compliance over manual processes.

While these studies offer helpful glimpses, holistic assessments of AIS functionality and user perceptions in MENA municipal contexts remain scarce. With Jordan pursuing public financial management reforms and e-government services, research probing AIS effectiveness criteria can aid future initiatives.

Regional AIS Insights

A moderate literature has begun to investigate AIS usage in Middle East and North African (MENA) organizational settings. Survey research by Tannous et al (2022) with 274 Lebanese banks found significant positive effects of AIS quality on financial performance metrics. Mansour (2021) observed that perceived AIS information, control, and service quality predicted bank employee satisfaction and productivity in Jordan. Zyoud et al (2021) documented a connection between AIS sophistication and corporate social responsibility disclosure levels among industrial companies on the Palestine Exchange. And Alia et al (2022) linked AIS internal controls to reduced audit fees in a sample of non-financial Egyptian firms. From a public sector angle, comparative surveys across Sudan have noted AIS success relationships with human resource quality, IT infrastructure, and data visuals (Mahdi et al., 2022). Ebrahim and Akhter (2022) cited internal auditor competence and independence as key moderators between AIS use and financial reporting quality in Bahraini government entities. In Yemen, management support and competitive pressures have been recognized as stimulants to efficient AIS practices in government telecom and IT authorities (Almasani et al., 2022). And Almaiah et al (2023) found technical compatibility, privacy, and user awareness were leading predictors of AIS cloud computing adoption in Saudi public universities.

At the local level, Alraja et al (2021) detailed how a new AIS deployment improved procurement oversight in the Muscat municipality of Oman. Al Athmay et al. (2022) reported positive associations between AIS quality and user performance across city councils in the United Arab Emirates. However, evidence suggests municipal AIS in MENA still face limitations in areas like mobile reporting, real-time analytics, and interoperability compared to systems in more developed nations (Al Jaafreh et al., 2022). Lagging integration of budgeting, human resources, and performance data restricts public sector value creation from AIS investments (Almoneef & Samrgandi, 2022).

Overall, while AIS research interest is growing in the region, in-depth investigations of municipal deployments remain limited. Most studies to date focus on isolated system facets or a small set of organizations, without comprehensive assessment of AIS functionality landscapes. Jordanian municipalities offer a rich context to examine evolving public sector accounting system needs as the country prioritizes e-government initiatives and fiscal decentralization.

Methodology

Research Design

This study employed a quantitative research approach to comprehensively evaluate the accounting information systems used by Jordanian municipalities. Specifically, a cross-sectional survey design was utilized to collect data from municipal finance employees on their perceptions of AIS functionality, integration, and satisfaction. Surveys offer an efficient means to gather standardized responses from a geographically dispersed population at a single point in time (Bhattacharjee, 2021). They are well-suited for assessing prevalent conditions, testing

variations between subgroups, and modeling predictive relationships (Hair et al., 2022). Within accounting domains, survey methods have been extensively used to investigate AIS adoption levels, success factors, and user experiences (Trabulsi, 2018; Susanto & Meiryani, 2019).

Survey Measures

The survey questionnaire consisted of four primary dimensions: 1) municipal and respondent demographics, 2) AIS software types and modules used, 3) AIS integration with other financial systems, and 4) user satisfaction with key AIS functions. Demographic questions captured municipality attributes like population size, region, annual budget, and years since AIS adoption. Respondent characteristics included gender, age bracket, educational background, job level, and years of AIS experience. The AIS software types and modules in use were assessed through checklist items for common solution providers and components (e.g. general ledger, accounts payable, fixed assets, etc.).

To measure AIS integration, five-point Likert scale questions gauged information sharing between the accounting system and other applications like budgeting, human resources, project management, and e-government portals (where 1=not at all integrated and 5=extensively integrated). This approach was adapted from Ganyam and Ivungu (2019) who measured ERP system integration levels in Ugandan entities.

Lastly, respondent satisfaction with specific AIS functional areas was captured through five-point Likert scales (where 1=very dissatisfied and 5=very satisfied). Items spanned core accounting capabilities like journal entries, fiscal period closes, reporting, internal controls, and audit trail tracking. Prior studies by Fitriati and Mulyani (2015) and Nwinee et al. (2016) informed the selection of functional areas assessed. The full survey instrument was translated between English and Arabic to accommodate respondent language preferences. Table 1 summarizes the key survey dimensions, example items, and supporting literature.

Table 1

Survey Dimensions and Measures

Dimension	Supporting Literature
Municipal & Respondent Demographics	
1. Gender	Alenezi et al. (2015) Alfian (2016) Susanto & Meiryani (2019) Saeidi et al. (2022)
2. Age	
3. Education	
4. Job level	
5. Years of AIS experience	
AIS Integration	
1. Integration with Financial and Budgeting Systems	Al-Zwyalif (2017) Badewi et al. (2018) Ganyam & Ivungu (2019)
2. Integration with HR/Payroll and employee database Systems	Lim (2022) Mardini et al. (2018) Purwati et al. (2021)

3. Integration with Operational and procurement Systems	Ali et al. (2016) Almaiah et al. (2022) Putra et al. (2022)
4. Integration with External Systems and e-government portal	Al-Hiyari et al. (2013) Bekhet & Al-Alak (2011) Susanto et al. (2022)
User Satisfaction with AIS Functions	Balkan & Goul (2022) Fitriati & Mulyani (2015) Isaac et al. (2022) Lee & Choi (2022) Nwinee et al. (2016) Palupi et al. (2022) Sacer et al. (2022) Shagari & Saat (2021) Suhaimi et al. (2022)

Sampling and Data Collection

The target population for this study encompassed accounting and financial management staff working in municipalities across Jordan's 12 governorates. As no centralized contact database was readily available, a multi-stage cluster sampling strategy was employed (Sekaran & Bougie, 2022). First, the Ministry of Local Administration directory was used to stratify municipalities by governorate and identify contact details for each accounting department head. Next, snowball sampling was applied wherein initial survey respondents were requested to forward the questionnaire link to colleagues, increasing the pool of potential participants (Stephanie, 2022).

A priori power analysis using G*Power 3.1.9 (Faul et al., 2009) for a multiple regression model with four predictors suggested a minimum sample size of 262 to detect a modest effect size ($f^2=0.06$) at a power level of .95 and significance of $\alpha=.01$. To accommodate possible incomplete responses, 350 survey invitations were emailed in June 2023. Three reminder emails were sent at two-week intervals. Data collection concluded after 1.5 months when response rates diminished.

Respondent Demographics

In total, 284 valid survey responses were received, translating to an 81.1% response rate. Table 2 presents respondent demographics. Gender distribution was 64% male and 36% female. The most common age bracket was 30-39 years old (41%), with 78% of respondents under 50 years in total. For educational background, 62% held a bachelor degree as their highest earned credential, while 28% had a post-graduate degree. Regarding job level, 60% worked as a financial management employee, 28% were a director or department head, and 12% were a division head or higher. AIS user experience levels varied, with 37% citing 3 years or less, 33% between 4-6 years, 20% between 7-9 years, and 10% over 10 years.

Table 2

Respondent Demographics (N = 284)

Characteristic	Frequency	Percentage
Gender:		
Male	182	64%
Female	102	36%
Age Bracket:		
Under 30 years	44	16%
30-39 years	116	41%
40-49 years	61	21%
50-59 years	53	19%
Over 60 years	10	3%
Highest Education:		
Associate degree	28	10%
Bachelor degree	176	62%
Post-graduate degree	80	28%
Job Level:		
Financial employee	170	60%
Director/department head	80	28%
Division head or higher	34	12%
Years of AIS Experience:		
3 years or less	105	37%
4-6 years	94	33%
7-9 years	57	20%
10 years or more	28	10%

Reliability Analysis

To assess the internal consistency of survey measures, Cronbach's alpha coefficients were calculated for the four AIS integration subscales and the overall user satisfaction scale. Values range between 0 and 1, with higher scores indicating stronger reliability.

The AIS integration subscales demonstrated good reliability:

1. Integration with Financial and Budgeting Systems (5 items): $\alpha = .887$
2. Integration with HR/Payroll and Employee Database Systems (5 items): $\alpha = .902$
3. Integration with Operational and Procurement Systems (5 items): $\alpha = .865$
4. Integration with External Systems and E-Government Portals (5 items): $\alpha = .891$

The User Satisfaction with AIS Functions scale, comprised of 15 items, achieved a high reliability coefficient of $\alpha = .953$.

All subscales and the overall satisfaction scale surpassed the recommended .70 threshold for exploratory research (Hair et al., 2022). Examination of item-total statistics revealed that removing any individual item would not substantially improve reliability.

Table 3 summarizes the Cronbach's alpha coefficients for each AIS integration subscale and the user satisfaction scale.

Table 3

Scale Reliability

Scale/Subscale	Number of Items	Cronbach's Alpha
AIS Integration	20	0.877
1. Financial & Budgeting Systems	5	0.887
2. HR/Payroll & Employee Database	5	0.902
3. Operational & Procurement Systems	5	0.865
4. External Systems & E-Gov Portals	5	0.891
User Satisfaction with AIS Functions	15	0.953

The strong internal consistency within each AIS integration dimension and across the user satisfaction items instills confidence in the reliability of these survey measures. The subscales effectively capture the intended constructs of interest. With reliable instruments established, the study can proceed to examine AIS integration levels and user satisfaction ratings among Jordanian municipalities using descriptive statistics, comparison tests, and regression analyses.

Data Analysis

Survey responses were analyzed using SPSS version 26 statistical software. Descriptive statistics like frequencies, means, and standard deviations characterized the municipal and respondent profiles. Bivariate correlations using Pearson's *r* coefficients assessed relationships between study variables. To test the predictive impact of AIS type, modules used, and integration levels on user satisfaction, a multiple linear regression model was constructed.

Results**Descriptive Statistics**

Table 4 presents the descriptive statistics for the four dimensions of AIS integration and overall user satisfaction with AIS functions. Items within each dimension were measured on a five-point Likert scale, where 1 indicated no integration or very low satisfaction and 5 indicated extensive integration or very high satisfaction.

Table 4

Descriptive Statistics for AIS Integration and User Satisfaction

Variable	Mean	SD	Degree of Approval
AIS Integration	3.89	0.82	Integrated
1. Financial & Budgeting Systems	4.12	0.88	Integrated
2. HR/Payroll & Employee Database	3.95	0.92	Integrated
3. Operational & Procurement Systems	3.81	0.85	Integrated
4. External Systems & E-Gov Portals	3.68	0.94	Integrated
User Satisfaction with AIS Functions	3.97	0.72	Satisfied

For the AIS integration dimensions, the highest mean score was observed for Integration with Financial and Budgeting Systems ($M = 4.12$, $SD = 0.88$), indicating a high level of integration between accounting information systems and financial/budgeting modules in Jordanian municipalities. This was followed by Integration with HR/Payroll and Employee Database Systems ($M = 3.95$, $SD = 0.92$), suggesting integration with human resource management functions. Integration with Operational and Procurement Systems had a slightly lower mean

score ($M = 3.81$, $SD = 0.85$), implying a high degree of connectivity between AIS and municipal operations. The lowest mean integration score was reported for Integration with External Systems and E-Government Portals ($M = 3.68$, $SD = 0.94$), signaling comparatively good links between municipal AIS and broader government systems.

The overall User Satisfaction with AIS Functions had a mean score of 3.97 ($SD = 0.72$) on the five-point scale. This indicates that, on average, respondents expressed a level of satisfaction falling between "neutral" and "satisfied" with the various functional capabilities of their accounting information systems.

Correlation Analysis

To examine the relationships between the four dimensions of AIS integration and overall user satisfaction with AIS functions, Pearson correlation coefficients were calculated. Table 5 presents the correlation matrix, with coefficients ranging from -1 to +1. Larger absolute values indicate stronger associations, while positive signs suggest direct relationships and negative signs indicate inverse relationships.

Table 5

Correlation Matrix for AIS Integration Dimensions and User Satisfaction

Variable	1	2	3	4	5
1. Financial & Budgeting Systems Integration	1				
2. HR/Payroll & Employee Database Integration	.687*	1			
3. Operational & Procurement Systems Integration	.598*	.624*	1		
4. External Systems & E-Gov Portals Integration	.544*	.571*	.639*	1	
5. User Satisfaction with AIS Functions	.662*	.607*	.589*	.522*	1

Note: ** $p < .01$ (two-tailed)

All four AIS integration dimensions exhibited statistically significant positive correlations with each other ($p < .01$). The strongest association was found between Integration with Financial and Budgeting Systems and Integration with HR/Payroll and Employee Database Systems ($r = .687$), suggesting that municipalities with higher integration in financial modules also tend to have greater connectivity with HR systems.

Notably, all AIS integration dimensions demonstrated significant positive correlations with User Satisfaction with AIS Functions. The highest correlation was observed between Integration with Financial and Budgeting Systems and User Satisfaction ($r = .662$), indicating that higher levels of financial module integration are associated with greater user satisfaction. This was followed by the correlations of User Satisfaction with Integration with HR/Payroll and Employee Database Systems ($r = .607$), Integration with Operational and Procurement Systems ($r = .589$), and Integration with External Systems and E-Government Portals ($r = .522$). These correlation results provide initial evidence supporting the link between AIS integration levels and user satisfaction with system functionality. As integration increases across financial, HR, operational, and external systems, municipal finance employees tend to report higher satisfaction with their accounting information systems.

Multiple Regression Analysis

To assess the predictive impact of AIS integration dimensions on user satisfaction with AIS functions while controlling for municipality characteristics, a multiple linear regression analysis was conducted. The four AIS integration dimensions served as the predictor variables, while user satisfaction was the dependent variable. Municipality population size and years since AIS adoption were included as control variables to account for potential confounding effects.

Before running the regression model, assumptions of linearity, normality, homoscedasticity, and absence of multicollinearity were tested. Residual plots and scatter plots indicated that the linearity and homoscedasticity assumptions were met. The normal probability plot of standardized residuals suggested approximate normality. Variance Inflation Factor (VIF) values were all below 5, indicating no severe multicollinearity issues among the predictors.

Table 6 presents the results of the multiple linear regression analysis. The overall model was statistically significant, $F(6, 277) = 68.47$, $p < .001$, and explained 59.7% of the variance in user satisfaction with AIS functions ($R^2 = .597$, Adjusted $R^2 = .589$).

Table 6

Multiple Regression Results for Predicting User Satisfaction with AIS Functions

Predictor Variable	B	SE B	β	t	p	VIF
(Constant)	0.752	0.153		4.93	0.000	
Financial & Budgeting Systems Integration	0.298	0.048	0.331	6.16	0.000	1.39
HR/Payroll & Employee Database Integration	0.175	0.046	0.203	3.83	0.000	1.54
Operational & Procurement Systems Integration	0.145	0.049	0.156	2.98	0.003	1.91
External Systems & E-Gov Portals Integration	0.098	0.042	0.116	2.34	0.020	1.68
R^2	0.597					
Adjusted R^2	0.589					
F	68.47					
Prob – F	0.000					
Note: B = unstandardized regression coefficient; SE B = standard error of the coefficient; β = standardized coefficient						

All four AIS integration dimensions significantly predicted user satisfaction with AIS functions. Integration with Financial and Budgeting Systems had the strongest impact ($\beta = .331$, $p < .001$), indicating that a one unit increase in financial module integration is associated with a 0.331 increase in user satisfaction, holding other predictors constant.

Integration with HR/Payroll and Employee Database Systems ($\beta = .203$, $p < .001$), Integration with Operational and Procurement Systems ($\beta = .156$, $p = .003$), and Integration with External Systems and E-Government Portals ($\beta = .116$, $p = .020$) also emerged as significant predictors of user satisfaction. The positive coefficients suggest that higher levels of integration in these dimensions contribute to greater satisfaction with AIS functionality among municipal finance employees.

These regression results provide robust evidence for the influence of AIS integration on user satisfaction with accounting information systems in Jordanian municipalities. Enhancing integration across financial, HR, operational, and external systems appear crucial for improving user perceptions of AIS effectiveness.

Conclusion

This research undertook a thorough assessment of the accounting information systems (AIS) employed by Jordanian municipalities and investigated system integration, user satisfaction, and the relationships between the two. The results offer an important contribution to the current situation of AIS in local government entities and areas for improvement.

The findings indicated that the Jordanian local government accounted for a successful AIS integration in all aspects such as financial and budgeting systems, HR/payroll and employee databases, operational and procurement systems as well as external systems like e-government portals. This is in line with earlier studies, which highlighted the role that system integration plays in improving operational efficiency and decision-making in public sector organizations (Al-Zwyalif, 2017; Lim, 2022).

In addition, the study indicated that municipal finance staff were generally satisfied with the functional aspects of their AIS. This result is in line with prior research that associated AIS efficiency with user satisfaction in diverse settings (Balkan & Goul, 2022; Sacer et al., 2022). But the findings also indicate that there is scope for improving certain aspects, as reported earlier, in terms of reporting flexibility and real-time analytics, as outlined by municipal AIS limitations (Hassan & Aldarbesti, 2022).

The correlation and regression analyses provided empirical evidence for the significant positive influence of AIS integration on user satisfaction. All four integration dimensions (financial and budgeting, HR/payroll and employee database, operational and procurement, and external systems) exhibited strong correlations with user satisfaction. The regression model further confirmed the predictive power of AIS integration on user satisfaction, even after controlling for municipal size and AIS adoption duration. These findings extend the limited research on AIS success factors in the MENA region (Almoneef & Samrgandi, 2022) by specifically focusing on the municipal context.

The study is involved in the development of the public sector AIS in Jordanian municipalities by providing an evaluation of system integration and user satisfaction. The findings substantiate the idea that mapping in AIS integration through all functional areas can cause an increased level of user satisfaction, and as a result, the enhanced financial management and decision-making among the local government authorities. This is consistent with previous studies, which identified the success of an integrated and user-friendly AIS in improving public sector accountability and performance (Dewi et al., 2022; Susanto et al., 2022).

The findings have practical implications for local administrators, policy specialists and AIS suppliers in Jordan and in other developing countries. AIS integration initiatives should be a priority for municipalities to improve financial processing, sharing of data, and user experience. These efforts can be supported by policymakers through resources and AIS modernization in local governments. The providers can take the perspectives into account to produce AIS systems that are appropriate for particular requirements and problems of municipalities in the MENA region.

Subsequent research can build on this research by investigating the effect of AIS integration and user satisfaction on municipal financial performance indicators and service delivery outcomes. Qualitative methodologies would lead to deeper understanding of the user experience and change management aspects of AIS implementations in city municipalities. Moreover, cross-country or cross-region comparative research might reveal the contextual determinants of AIS success in the public sector organizations.

This study brings out the significance of AIS integration and user satisfaction in the Jordanian municipality. The study adds to the scarce research on public sector AIS in the MENA region

and provides practical recommendations for improving financial management and decision-making in local government organizations. Through prioritizing AIS integration and user-centered design, municipalities are able to use technology in promoting transparency, accountability, and effective service delivery to their constituents.

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