Impact of Accounting Information Systems' Quality on the Relationship between Organizational Culture and Accounting Information in Jordanian Industrial Public Shareholding Companies

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Abstract

This study aims to identify the impact of the accounting information systems quality on the relationship between organizational culture and accounting information in Jordanian industrial public shareholding companies. The study population consists of all Jordanian industrial public shareholding companies (n= 63).To achieve the objectives of the study, the researcher developed a questionnaire based on relevant literature and distributed it to the sample unit of the study population (5 questionnaires per company) including finance managers, internal audit managers, IT managers, accounting department heads and accountants in Jordanian industrial public shareholding companies. The total number of questionnaires distributed was 315, of which 300 were retrieved. Three questionnaires were eliminated after the filtering process; therefore the total number of analyzed questionnaires was 297. Simple regression analysis and path analysis were used to examine the hypotheses of the study. The main results were as follows: There is an impact for the quality of accounting information systems on the relationship between organizational cultures and accounting information in Jordanian industrial public shareholding companies. Based on the study results, the researchers reached a number of recommendations, including: Organizational culture should receive the attention it deserves, due to its impact on the quality of accounting information systems through enhancing the practices of accounting information system personnel.

Key words

Accounting information systems quality, organizational culture, accounting information, Jordanian industrial public shareholding companies

1. Introduction

Accounting information is one of the most important pillars of an organization. Management requires accounting information to help it make the right decisions (Almazawdeh, 2015) by providing quantitative information on various activities in the organization (Nnenna, 2012). Furthermore, accounting information is an outcome of accounting information systems, whether manual or electronic, and such outcomes have properties and characteristics that illustrate and determine their quality. Such properties are the qualities that make these outcomes useful to users, which require the organization to keep abreast of the development in the systems and IT environment. In addition, quality is essential for measurement purposes and in line with the requirements of decision makers and investors when presenting the organization's financial statements (Kieso, 2010).

Accounting information systems play a crucial and important role, providing information that could help the organization's management perform its duties to the fullest. Many researchers have pointed out that the success or failure of an organization in achieving its objectives depends on the quality of the accounting information systems. The development of accounting information systems has a significant impact on the performance and effectiveness of operations in the organization, as the management of the organization needs information that is characterized by consistency and confidence in decision-making. Further, the success of decisions and increasing their effectiveness depends heavily on the success of accounting information systems presented to the decision maker at the right time (Al-Ali, 2014). Accounting information systems collect and process data, and communicate information to decision makers, whereas an efficient and effective accounting information system will provide users with high-value, as it is more flexible to meet future needs in comparison with less efficient systems (Weygandt *et al.,* 2012).

On the other hand, organizational culture plays an important role in the decision-making process of individuals and is an important element in the success of the organization's career strategies by influencing the efficiency of management in achieving the goals sought (Abdullatif and Judah, 2010). Further Al-Khashali and Al-Rawashda (2010) indicate that organizational culture of unique quality becomes an important resource of the organization that distinguishes it from other organizations. There is a tendency to search for the compound advantage that can be derived from the distinct organizational culture and how to exploit it, instead of focusing on the concrete aspects of the organization. In addition, the importance of organizational culture is the role it plays in building or shaping the personality of individuals and their ability to influence their behavior, on the one hand, and the general behavior of the company on the other. It can also be a catalyst for creativity and renewable ideas, leading to the creation of effective and efficient performance, in order to achieve the objectives, stability and growth of the company (Jameel, 2015).

Many studies have pointed to the indirect relationship between organizational culture and accounting information systems in business organizations such as Hamdan (2014), Wisan (2015), Napitupulu (2015), Rapina (2015), Hamdan (2014), Taweel and Hamdan (2014). Several previous studies have also confirmed the positive impact of the quality of accounting information systems on accounting information such as Ali et al (2016), Fitriati&Mulyani (2015) Rapina (2015), and Bashir (2015).

Accordingly, it can be said that there is no study in the Arab environment in general and in Jordan in particular aimed at identifying the impact of the quality of accounting information systems as a mediator variable in the relationship between organizational cultures and accounting information in Jordanian industrial public shareholding companies.

Therefore, the problem of this study primarily addressed the following main question: Is there an impact for the quality of accounting information systems on the relationship between organizational culture and accounting information in Jordanian industrial public shareholding companies?

2. Conceptual Framework and Previous Studies

2.1. Conceptual Framework

The conceptual framework of the dimensions of this study is set out below:

2.1.1. Organizational Culture

In the midst of the development and the emergence of modern facilities and the increasing organizational problems in the entity, the concept of organizational culture has emerged in the science of management and administrative organizations. Organizational culture refers to the set of values, dimensions and ethics that describe and distinguish an entity from other entities, whereby this culture can be a source of strength and can be at the same time a barrier and an obstacle against change. Culture plays an important role in the entity, as it affects the behavior of individuals within the entity, and contributes to the formation of the organizational climate within the entity, which may help in achieving its goals. The concept of organizational culture is one of the modern administrative subjects used by intellectuals to understand and explain the behavior of individuals and the stability of their behavior within entities (Al Hassan, 2012). Al-Qarouti (2015) sees organizational culture as a system of meanings, symbols, rituals, beliefs and practices that develop and become stable with time, forming a unique characteristic of the entity and creating an understanding among individuals within the entity about its characteristics and

behaviors expected of individuals. Daft (2010) also sees organizational culture as a set of shared values, norms and beliefs which should be taught to new individuals in a manner that reflects the simplicity of thinking, feeling and behaving. In the same context, Salem (2015) noted that the importance of organizational culture lies as one of the cornerstones of building an entity, due to the pivotal role it plays in guiding the behavior of individuals in order to reach the goals to be achieved in the entity, and is one of the main factors in the adoption of new strategies in the entity. Al-Enezy (2014) noted that organizational culture is the important factor in the success or failure of the entity, determining the behaviors required of individuals and their responsibilities, in order to assist the entity in achieving success and stability, as well as they determine the level of achievement and performance of individuals and groups and determine their success or failure.

2.1.2. Accounting Information

Accounting information is currently a major resource for any organization, and one of the three most important resources: human resources, physical resources and information. Accounting information has become the fundamental basis for organizations to exercise their work, which is the rationale for decision-making (Al-Mazawdeh, 2015), and also represents the end result of data processing to help decision-makers take timely and appropriate decisions in order for the organization to perform its administrative and accounting functions to the fullest extent (Loudon and Loudon, 2008). Rapina (2015) indicates that the quality of accounting information is represented by accuracy, consistency, timeliness and appropriateness of information to meet the expectations of users who need to use such information in decision making. Jarbou (2013) points out that accounting information is of great benefit to both those responsible for setting appropriate standards and those responsible for the preparation of financial reports. As to the usefulness of accounting information to decision makers, these benefits depend on many factors related to the area of use, such as the nature of the decisions to be taken and the nature and sources of information required, as well as the amount and quality of previous information available and the ability to analyze the information and the level of understanding and cognition available to the decision-maker (Schroeder *et al.*, 2001).

Al-Henawy *et al*. (2002) pointed out that market efficiency depends on the availability of accounting information due to the central role of accounting information, as it helps investors understand the risks surrounding a given asset, thus balancing the risk and return on investment. Abu Hijla (2012) pointed out that the importance of accounting information lies in helping the investor to predict the ability of an investment to achieve profits and to assess management's contribution to the benefits achieved through available resources and relevant accounting. According to Son (2006), accounting information helps the facility solve problems, especially those related to cost, and provides management with useful results on internal control.

2.1.3. Accounting Information Systems Quality

Accounting information systems play crucial and important role, providing information that could help the organization's management perform its duties to the fullest. Many researchers have pointed out that the success or failure of an organization in achieving its objectives depends on the quality of the accounting information systems. The development of accounting information systems has a significant impact on the performance and effectiveness of operations in the organization, as the management of the organization needs information that is characterized by consistency and confidence in decision-making. Further, the success of decisions and increasing their effectiveness depends heavily on the success of accounting information systems presented to the decision maker at the right time (Al-Ali, 2014). In this regard, Al-Samarrai and Al-Zu'bi (2004) stated that a good and successful system must be characterized by integrity, simplicity, flow of information, multiplicity of elements, in addition to excellence, correlation and correct outputs. In the same context, in order for the accounting information system to be of high quality, and should be distinguished from other systems, identified by Al-Sibaei (2010) as follows:

- *Alignment*: Refers to the alignment of the accounting information system with the external environment surrounding the entity, as well as the duties and restrictions imposed on management. The accounting information system designer should take into account the circumstances surrounding the user

of the accounting information and meet their requirements to assist them in making decisions; inadequate information and information user unawareness of the restrictions imposed on it would force the user of accounting information to ask for more information.

- *Integration*: The integration of the accounting information system with other secondary systems, such as management information systems. An entity achieves integration between systems through a group of central units related to data employment and information preparation.

- *Differentiation*: The accounting information system makes a distinction between accounting information in terms of time and organization. Planning and policy information covers long-term periods, while other information, such as information required for monitoring, is short-lived. It needs to be regularly checked to reflect the conditions and the nature of the activity of the entity on a daily, weekly or monthly basis. As for organization, the function of control depends on the sequence in the determinants of authority, as defined by the organizational structure of the entity; it defines the tasks and duties required of each individual within the entity.

- *Flexibility*: The ability of the accounting information system to respond to changes in the organizational structure of the entity, or the changes to the economic or competitive environment of the entity.

- *Response*: The ability of the accounting information system to respond to the users of accounting information and their constant demand for accounting information. The system produces and stores information until it is requested, taking into consideration the determination of stored accounting information to be in conformity with the needs of the users.

2.2. Previous Studies

There are several relevant studies in the Arab and foreign environments, as follows:

Hamdan (2014) conducted a study on Syrian service facilities, with the aim of developing and testing an integrated model to study the role of organizational culture in the success of accounting information systems. To achieve the objectives of the study, an integrated model was created through merging the Technology Acceptance Model (TAM) with the D&M model for the success of accounting information systems, including the organizational culture introduced into the model to study its impact on the success of accounting information systems. The researcher developed a questionnaire and distributed it to a non-probability sample of accounting information system users in Syrian service facilities. Data from 251 approved questionnaires were analyzed using the SPSS program. The study concluded that the quality of the accounting information and the quality of the accounting information system are linked to both the perceived benefit and the informed use of the accounting information system. The study also provided partial empirical support for the proposed integrated model of the relationship between organizational culture and the success of accounting information systems.

Taweel and Hamdan (2014) aimed to identify the impact of both the quality of the accounting information system and the study of the interactive impact of the quality of the accounting information system on the organizational culture on the perceived benefit of the system to its users. Preliminary data were collected using a questionnaire developed based on previous studies. The results of the study showed that there is a moral relationship between the quality of the accounting information system and its perceived benefit, as well as a direct moral relationship between the human resources orientation and cooperation and the perceived benefit of the accounting information system.

The study of Al-Bashir (2015) aimed at the Sudanese electricity sector to identify the traditional and modern accounting systems and methods of control and the degree of reliability in the information and reports issued by such systems. The researcher used the descriptive analytical approach, and the study concluded that the distinction of accounting information with accuracy and speed enables users of this information to benefit greatly, as the confidence in accounting information relates to the degree of their reliability in decision-making, alongside a sound accounting system and a rigid control scheme.

In Indonesia, Wisan (2015) conducted a study aimed at identifying the impact of organizational culture on the quality of accounting information systems. The research sample consisted of the accounting department personnel across several colleges in Indonesia, whereas the analysis unit consisted of 75 employees of the accounting department. The questionnaire method was used as a survey method in this

research. Results highlighted the importance of institutional culture in improving the quality of the accounting information system, and the study concluded that organizational culture affects the quality of accounting information systems and that the quality of accounting information systems can also be improved by taking into account the factors of this institution, especially the organizational culture factor.

In the same Indonesian environment, Fitriati and Mulyani (2015) applied their study to the staff of the Ministry of Higher Education in central Indonesia, with the aim of exploring the factors which affected the success of the accounting information system as well as the quality of accounting information. A questionnaire was used to collect primary research information. The data of this study were analyzed using the structural equation model with the micro regression of the lower squares. The study concluded that the organization's compliance and culture have positive and notable impacts on the success of the accounting information system. This positive impact also improves the quality of accounting information.

In a conceptual study, Napitupulu (2015) aimed to identify the impact of organizational culture on the quality of management accounting information systems. The researcher concluded that internal culture is an important factor in the spread of MAIS in organizations, and that the higher the level of organizational culture, the greater the adoption of such accounting systems, which would lead to the development of the internal processes in the company and improve its performance through the information provided by these systems to manage organizations in general.

Rapina (2015) aimed to identify the impact of organizational commitment and organizational culture on the quality of accounting information through the quality of the accounting information system as an intermediary variable. In order to achieve the objectives of this study, a questionnaire was used to collect primary data and distributed to the study sample, consisting of 69 employees who work as accountants in the hospitality sector in 30 hotels in Bandung, Indonesia. The study found that there was an impact for the organizational compliance on the quality of the accounting information system, and that there was an impact for organizational culture on the quality of accounting information systems.

Ali *et al*. (2016) aimed to identify the impact of accounting information systems on organizational performance, and the moderate impact of organizational culture on the relationship between AIS success factors and organizational performance. The study applied the following four types of AIS success factors: service quality, information quality, data quality and system quality. Data collection was undertaken through a questionnaire distributed to 273 respondents of the Jordanian banking sector. The persons surveyed in the research were branch managers of commercial banks in Jordan. The study was concerned with shedding a light on the opinions of all managers regardless of their role, as all banks benefit from the AIS system. Random stratified sampling method was used to effectively cover all 13 traditional commercial banks in Jordan. The study concluded that organizations can improve their performance by practicing a good culture, and that organizational culture helps improve performance through interaction with information quality, data quality and system quality.

3. Study Hypotheses

According to the conceptual framework and relevant literature and previous studies, the following hypotheses were drafted:

First hypothesis: There is an impact for organizational culture on accounting information in Jordanian industrial public shareholding companies.

Second hypothesis: There is an impact for organizational culture on the accounting information systems quality in Jordanian industrial public shareholding companies.

Third hypothesis: There is an impact for the accounting information systems quality on accounting information in Jordanian industrial public shareholding companies.

Fourth hypothesis: There is an impact for the accounting information systems quality as an mediator variable on the relationship between organizational culture and accounting information in Jordanian industrial public shareholding companies.
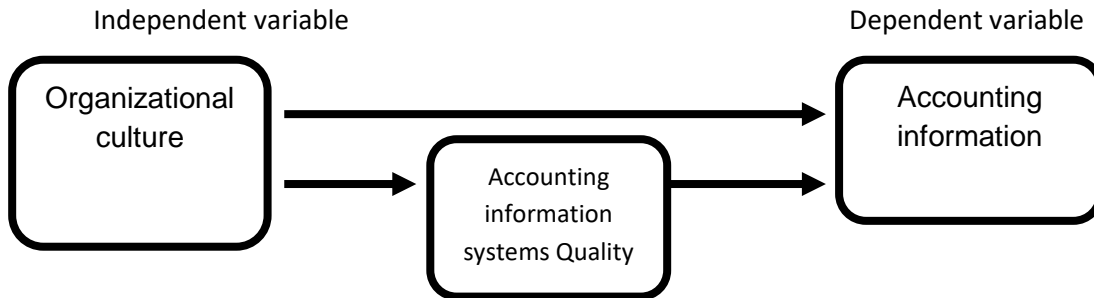
4. Study Model

Independent variable   Dependent variable

Figure 1. Study model

5. Methodology of research

This is an applied study whereby the researchers followed the analytical descriptive methodology for the purpose of identifying the impact of the quality of accounting information systems on the relationship between organizational culture and accounting information in Jordanian industrial public shareholding companies through testing hypotheses, finding out the direct and indirect impacts of the intermediate variable to reach the study conclusions and recommendations.

5.1. Study Population

The study population consisted of all Jordanian industrial public shareholding companies (n= 63). In order to achieve the objectives of the study, the researchers developed a questionnaire based on relevant literature and distributed it to the inspection unit of the study population (5 questionnaires per company) including finance managers and their deputies, internal audit managers, IT managers, accounting department heads and accountants in Jordanian industrial public shareholding companies. The total number of questionnaires distributed was 315, of which 300 were retrieved. Three questionnaires were eliminated after the filtering process; therefore the inspection unit consisted of 297 questionnaires.

5.2. Data and Information Collection Methods

To achieve the study objectives and test its hypotheses, two types of data (primary and secondary) were relied upon:

5.2.1. Secondary data

- Specialized journals, periodic reports, textbooks and academic references in the field of administration, particularly organizational culture, accounting, quality of accounting information systems, and accounting information.
- Reports issued by specialized bodies and organizations in Jordan, as well as research centers and industrial companies.
- Academic dissertations (master's degree and PhD) in the same field.

5.2.2. Primary data

This refers to the data collected using the study questionnaire, which was distributed by the researchers personally to the study inspection unit.

5.2.3. Study instrument

The researchers developed a questionnaire based on research and previous studies related to the subject of the study, which included some relevant variables and contained a set of terms and items related to its variables, thus covering the study hypotheses. The questionnaire was then distributed to the inspection unit. The responses of the sample members were scaled on the five-level five-point Likert scale, strongly agree with (5 points), agree (4 points), somewhat agree (3 points), disagree (2 points), and strongly disagree (1 point). This was based on extensive reading of studies on measuring research variables and viewing some specialized references in this field. The questionnaire consisted of two main sections:

Section One: This section is designated to identify the demographic factors of the respondents of the sampling unit of financial managers, their deputies, audit managers, IT managers and heads of accounting departments and accountants in Jordanian industrial public shareholding companies, such as age, qualification, years of experience, job title.

Section Two: This section is designated for the phrases which cover the study variables. A number of items were drafted and listed in the three areas which cover the study hypotheses. The questionnaire included 29 items, as shown below:

One: First area: The dimensions of the independent variable, i.e. organizational culture, including 10 items, measured in phrases 1-10.

Two: Second area: The dimensions of the intermediary variable, i.e. the quality of accounting information systems, including 11 items, measured in phrases 11-21.

Three: Third area: The indicators of the dependent variable, i.e. accounting information, including 8 items, measured in phrases 22-29.

5.2.4. Instrument validity and reliability

Validity: The researchers tested the face validity by presenting the questionnaire to a panel of experts who have accumulated academic and practical experience from among the professors of Jordanian universities with experience and specialization in accounting and business administration. Their suggestions and recommendations were taken into consideration and amendments were made according to their opinions.

Reliability: To verify the reliability of the questionnaire as a data collection instrument for the current study, internal consistency was tested to determine the reliability of the data collection instrument using the Cronbach's Alpha coefficient, to verify the degree of consistency and homogeneity of the instrument and to ensure its reliability. The questionnaire's reliability under the Cronbach's Alpha coefficient was (89.6%), which is a high and excellent rate that is reliable for generalizing the results of the study.

5.2.5. Hypotheses testing

The study hypotheses were tested, as shown in the below tables:

One: Test of first hypothesis:

This hypothesis reads as follows: There is an impact for organizational culture on accounting information in Jordanian industrial public shareholding companies. To test this hypothesis, the researchers used simple regression analysis to identify the impact. Results are shown in Table 1.

Table 1. Results of simple regression analysis of the first hypothesis

Item	R	R^2	T	B	Sig
Impact of organizational culture on the properties of accounting information systems in Jordanian industrial public shareholding companies	.480	.230	14.77	2.721	0.001

*The impact is statistically significant at ($\alpha \leq 0.05$)

Table 1 shows the impact of organizational culture on the accounting information in the Jordanian industrial joint stock companies. The results of the statistical analysis showed that the calculated T value is 14.77 with a table value of 1.671 and comparing the values obtained in the test of this hypothesis, the calculated value is greater than the tabular value, and that the value of the Sig level was 0.0001, whereas the correlation coefficient R was 0.480 at $\alpha \leq 0.05$, and R^2 was 0.230. Impact degree B was 2.721, an indication to a positive direction between the two variables, which leads to accepting the hypothesis that "There is an impact for organizational culture on accounting information in Jordanian industrial public shareholding companies".

Two: Test of second hypothesis:

This hypothesis reads as follows: There is an impact for organizational culture on the quality of accounting information systems in Jordanian industrial public shareholding companies. To test this hypothesis, the researchers used simple regression analysis to identify the impact. Results are shown in Table 2.

Table 2. Results of simple regression analysis of the second hypothesis

Item	R	R^2	T	B	Sig
Impact of organizational culture on the quality of accounting information systems in Jordanian industrial public shareholding companies	.490	.240	15.14	2.722	0.000

*The impact is statistically significant at ($\alpha \leq 0.05$).

Table 2 shows the impact of organizational culture on the quality of accounting information systems in the Jordanian industrial joint stock companies. The results of the statistical analysis showed that the calculated T value is 15.14 with a table value of 1.671 and comparing the values obtained in the test of this hypothesis, the calculated value is greater than the tabular value, and that the value of the Sig level was 0.0000, whereas the correlation coefficient R was 0.490 at $\alpha \leq 0.05$, and R^2 was 0.240. Impact degree B was 2.722, an indication to a positive direction between the independent and dependent variables, which leads to accepting the hypothesis that "There is an impact for organizational culture on the quality of accounting information systems in Jordanian industrial public shareholding companies".

Third: Test of third hypothesis:

This hypothesis reads as follows: There is an impact for the quality of accounting information systems on accounting information in Jordanian industrial public shareholding companies. To test this hypothesis, the researchers used simple regression analysis to identify the impact. Results are shown in Table 3.

Table 3. Results of simple regression analysis of the third hypothesis

Item	R	R^2	T	B	Sig
Impact of accounting information systems on accounting information in Jordanian industrial public shareholding companies	.204	.042	14.93	3.019	0.002

*The impact is statistically significant at ($\alpha \leq 0.05$)

Table 3 shows the impact of accounting information systems on the accounting information in the Jordanian industrial joint stock companies. The results of the statistical analysis showed that the calculated T value is 14.93 with a table value of 1.671 and comparing the values obtained in the test of this hypothesis, the calculated value is greater than the tabular value, and that the value of the Sig level was 0.002, whereas the correlation coefficient R was 0.204 at $\alpha \leq 0.05$, and R^2 was 0.420. Impact degree B was 3.019, an indication to a positive direction between the independent and dependent variables, which leads to accepting the hypothesis that "There is an impact for accounting information systems on the accounting information in Jordanian industrial public shareholding companies".

Fourth: Test of fourth hypothesis:

This hypothesis reads as follows: There is an impact for organizational culture on accounting information through the quality of accounting information systems in Jordanian industrial public shareholding companies.

In testing the fourth hypothesis, the researchers applied Path Analysis and used SPSS to identify the impact of organizational culture on accounting information through the quality of accounting information systems in Jordanian industrial public shareholding companies. The results of testing this hypothesis are shown in Table 4.

Table 4. Results of Path Analysis of the impact for organizational culture on accounting information through the quality of accounting information systems in Jordanian industrial public shareholding companies

Item	Chi² calculated	GFI	CFI	Sig*	Direct effect		Indirect effect	Path	T calculated	Sig*
Impact of org. culture on accounting information through the accounting information systems quality in Jordanian industrial public shareholding companies	6.721	0.944	0.962	0.000	Org. culture on accounting information	0.757	0.612*	1st	9.114	0.000
					Quality of accounting information systems on the ccounting information	0.809		2nd	11.173	0.000

GFI:	Goodness of Fit Index must be in proximity to one
CFI:	Comparative Fit Index must be in proximity to one

*Indirect effect is the result of multiplying the values of direct effect coefficients between variables

It is noted in Table 4 that calculated Chi² is 6.721, which is significant at $\alpha \leq 0.05$. GFI was 0.944, which is close to 1 (perfect fit). In the same context, CFI amounted to 0.962, which is close to 1. The effect of organizational culture on accounting information was 0.757, which shows that organizational culture impacts the quality of accounting information. Further, the effect of the quality of accounting information systems on the properties of accounting information was 0.809, which affirms the impact of the quality of accounting information systems on accounting information; therefore, paying more attention to the quality of accounting information systems would impact accounting information. This confirms the role of the quality of accounting information systems in the impact of organizational culture on accounting information. The indirect effect of organizational culture on accounting information through the quality of accounting information systems was 0.612, which affirms the role of the quality of accounting information systems as an intermediary variable in the relationship between organizational cultures and accounting information.

Calculated T for the first path (organizational culture ← accounting information) was 9.114, which is significant at ($\alpha \leq 0.05$), whereas calculated T for the second path (quality of accounting information systems ← properties of accounting information) was 11.173, which is significant at ($\alpha \leq 0.05$). Therefore, paying more attention to the quality of accounting information systems would generate an impact on the quality of accounting information.

This leads to accepting the fourth hypothesis which reads as follows: There is an impact for organizational culture on accounting information through the quality of accounting information systems in Jordanian industrial public shareholding companies.

6. Results

Through testing the study hypothesis, the following results emerged: There is an impact for organizational culture on accounting information in Jordanian industrial shareholding companies, which is in line with the findings of Rapina (2015. It also found that there is an impact for organizational culture on the quality of accounting information systems in Jordanian industrial public shareholding companies. This is in line with (Wisan, 2015) and Fitriati and Mulyani (2015). The study also found that there is an impact for accounting information systems on accounting information in Jordanian industrial public shareholding companies. This finding is consistent with the results of Rapina (2015) and Al-Bashir (2015). The results of testing the main hypothesis of the study, it is evident that there is an impact for the quality of accounting information systems as an intermediary variable in the relationship between organizational cultures and accounting information in Jordanian industrial public shareholding companies, which is in agreement with the findings of Rapina (2015).

7. Conclusions and recommendations

In light of the study findings, the researchers present the following recommendations to industrial companies: Assigning organizational culture the importance it deserves as it affects the properties of accounting information by enhancing the practices of the staff related to the quality of accounting information systems conforming to international standards, and working to support noble culture and values and positive attitudes towards work, which distinguish the company from others. The implementation of diagnostic studies to assess the organizational culture prevailing in the company from time to time in order to monitor the impact of these values on the accounting information system, in addition to the need to have an accounting information system that flexible in processing, allowing to deal with all the data and information needed by the management and decision makers, and the need to hold training courses for employees in the field of accounting information systems to increase their ability to deal with these systems in Jordanian industrial public shareholding companies.

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