

# The Impact of the Efficiency and Effectiveness of Electronic Accounting Information Systems on the Quality of Accounting Information

Essa mahmoud al tarawneh <sup>1</sup>, Mithkal Hmoud Alqaraleh <sup>2</sup>, Basel J. A. Ali <sup>3,\*</sup> and Anas Ahmad Bani Atta <sup>2</sup>

<sup>1</sup> Accounting Department, Faculty of Administrative and Finance, Aqaba University of Technology, Aqaba, Jordan

<sup>2</sup> Accounting and Finance Department, Middle East University, Amman, Jordan

<sup>3</sup> Accounting and Finance Department, Applied Science University, Manama, the Kingdom of Bahrain

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**Abstract:** The purpose of this study is to evaluate the influence of Efficiency of EAIS and Effectiveness of Electronic Accounting Information Systems on Accounting Information Quality. The total number of respondents in this survey was 168, with the bulk of them working as accountants in Jordanian enterprises. The quantitative analysis test, which comprises the validity test, reliability test, traditional assumptions test, and hypothesis test, is used during the data analysis process. The efficiency and effectiveness of electronic accounting information systems are independent factors in this study. The quality of accounting information is the study's dependent variable. The outcomes of this study reveal that the efficiency and effectiveness of EAIS have a significant or modest impact on the quality of accounting information. The (F) simoultant test and (t) partial findings reveal that the two independent variables have a significant point, confirming the hypothesis. As a result, it is commonly assumed that the efficiency and effectiveness of EAIS have an influence on the accounting information of Jordanian enterprises.

**Keywords:** Efficiency, Effectiveness, Electronic Accounting Information Systems (EAIS), Quality of Accounting Information (QAI)

## 1 Introduction

The globalization of business in the 1990s increased international competitiveness [1]. As a result of this competition, businesses now face a different landscape in which they must respond differently to challenges and possibilities. Businesses that want to thrive in today's market need to be flexible enough to change with the times [2, 3]. The growing value of information within a company, where this knowledge may be used to generate goods and services, will be significantly impacted by its adaptability in the face of competition [4, 5]. The information gained from data processing provides context and benefits [6, 7]. "Information" refers to data that has been processed and organized in a user-friendly way [8]. Information, as defined by [9], is "data used as a basis for decision making by companies," where "data" refers to "raw facts" that may reflect measurements or observations of objects and occurrences that are subsequently processed into meaningful information for decision makers. Information is a collection of facts handled in a given way to offer additional value to the company, whereas data is a collection of raw facts that is processed and arranged to generate information [10]. Accounting is a type of information system that is used to keep track of the financial activities of a business and disseminate that information to interested parties [4, 11]. Accounting is the process of compiling and providing decision makers with financial information about an organization, which includes collecting, evaluating, and documenting financial transactions [12, 13]. Accordingly, business transactions or accounting are only the selection of all economic activity into activities that are strictly relevant to a firm organization; other economic activities are omitted [5, 14]. After a business transaction has occurred, it is documented in some fashion (on paper or digitally) so that it may be processed further to produce information or accounting data [15]. [16] data collecting, data maintenance, data management, data control, and information output are just some of the many services that a well-designed AIS will provide during its lifecycle. A higher level of trustworthiness in financial

\*Corresponding author e-mail: [basel.ali@asu.edu.bh](mailto:basel.ali@asu.edu.bh)

data may be attained via efficient implementation of controls, which boosts operational efficiency and productivity. Different layers of management use AIS to help them with internal control [11].

Others, such as [17, 18], defined efficiency as the degree to which actual results matched those intended. In other words, it might be measured as a proportion to demonstrate a thing's efficiency. In addition, effective AIS allow for timely information and financial reporting, accurate and appropriate accounting information, and the creation of reliable financial records for managers' decision-making, all of which boost business performance [19]. Similar to how excellent AIS aids businesses in lowering operating costs over time, raising profits and productivity, and keeping a cutting edge, [12] AIS also aids businesses in maintaining competitive advantage. As with user happiness, the value (impact) of AIS on an organization's operations can rise if the system is efficient [20]. Therefore, the following questions will serve as the basis for this study:

RQ1: How does the efficiency of electronic AIS affect the QAI?

RQ2: How does the effectiveness of electronic AIS affect the QAI?

Based on the research questions described above, this project will attempt to accomplish the following research objectives:

1. Investigate the impact of electronic accounting information system efficiency on accounting information quality.
2. To investigate the impact of electronic accounting information system effectiveness on accounting information quality.

## 2 Literatures Review

This section reviews the relevant literature, with an emphasis on previous empirical research of the topic. Efficiency and effectiveness of electronic AIS, as well as the QAI, are among the primary constructions that are explored. Subsequent paragraphs will examine each of these points in detail.

### Quality of Accounting Information:

Correct accounting data, as stated by [21], consists mostly of numerical and operative data. The accounting information system's output is intended to aid in the company's strategic planning, operational analysis, and internal control functions. Excellent data must meet four criteria: it must be credible, current, applicable, and exhaustive [22]. Information is useful if and only if it is trustworthy characteristics such as pertinent, accurate, complete, succinct, and timely (for this to happen, information must possess Certain attributes relevance, accuracy, completeness, summarization and timelines).

Information that is of high quality is accurate, reliable, up-to-date, relevant, credible, and easy to obtain [3, 23]. However, according to [7, 24-26], high quality information includes the following characteristics: timeliness, correctness, completeness, summarization, and relevance. High-quality accounting information can help guide decision-making. Qualifying accounting data is essential, as unqualified data is useless [27].

### Efficiency of Electronic AIS:

According to [1, 4], efficiency is defined as making the best use of resources within an enterprise or value chain to create value. To this end, efficiency might be seen as the process of achieving one's goals while incurring the fewest potential negative consequences [7, 28, 29]. Consistency in the user interface, usability, faults in the code, and the system's capacity to be maintained are all aspects of technical efficiency that fall within the purview of system quality [4, 30]. The system construct was viewed as a second-order formative construct in this research, and it was evaluated using three factors from [31]: safety, usability, and effectiveness. Users' perceptions of the system's user-friendliness are quantified by this statistic. Security is the ability of a system to provide services in a way that prevents malicious intrusions and virus attacks. What matters for efficiency, on the other hand, is how big of an impact the system had in the user perceived? More so, research [32-34] has found a positive correlation between system quality and accounting information systems.

### Effectiveness of Electronic Accounting Information Systems:

Effective accounting management systems improve corporate performance by providing managers with accurate financial data on which to base their decisions in a timely manner [19]. To the same extent, a solid accounting information system may aid a company in reducing its operating costs, increasing its profitability and productivity, and maintaining its competitive edge [12, 19]. In a similar vein, increasing user satisfaction with the accounting information system may have a beneficial influence on the business as a whole [2, 23]. An efficient accounting information system is essential for businesses to promote stability and competitive advantage through the timely delivery of financial reporting, and increasing the quality of the information provided to all stakeholders in a shorter amount of time. A company's capacity to maximize the utility of its assets is proportional to the precision with which its accounting information is recorded and analyzed [4, 18].

### Hypotheses Development:

The following are the two key research hypotheses that are presented in this study:

#### *Efficiency of Electronic AIS impact the QAI.*

According to [3, 4, 21], the term "QAI" refers to the effectiveness and efficiency of the data provided by the accounting information system that is meant to aid executive decision-making and maximize business output. In addition to

enhancing the effectiveness and efficiency of business processes and lowering associated costs, AIS are thought to do the following as well: supply accurate real-time data on demand; facilitate global knowledge and new reporting tools; and promote integration and collaboration between risk management and business operations [17, 35]. Hence, the following hypothesis is put forward:

**H1: Efficiency of Electronic AIS impacts the QAI.**

The quality of the system for accounting information is what determines the accuracy of financial statements, as stated in [11, 12]; similarly, the quality of the information, the system, and the service provided all have a major effect on the efficiency of the AIS, as discovered in [36]. These three components are crucial to the success of AIS in financial institutions, as underlined by [11, 30]. In light of this, AIS is recognized as an essential resource for management decision making in the banking industry [4, 33, 34]. Additionally, information quality has been linked to AIS effectiveness [4, 32–34]. Hence, the following hypothesis is put forward:

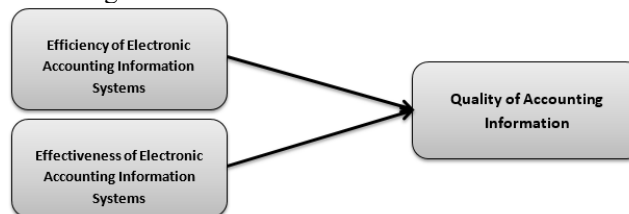
**H2: Effectiveness of Electronic AIS impacts the QAI.**

**3 Methodology of Research**

The quantitative research approach is employed in this study to investigate the research subjects and examination. A quantitative research approach enables data collection from a large number of people as well as generalization of outcomes [37]. Because the majority of the participants are Arabic native speakers, Jordan received the questionnaire in Arabic translation [38]. A questionnaire was used as a data gathering method to investigate the study's objectives. The study's population consists of Jordanian enterprises listed on the Amman Stock Exchange. accountants will be the target responders of questionnaires. There are 31 items in the questionnaire that evaluate the association between variables in this study. Where can I find Likert scale questions ranging from "strongly disagree" to "strongly agree"? A total of 200 questionnaires were provided to participants. Among those present were deputies and managers from Jordan's public sector organizations. Out of 200 questionnaires, 168 were returned, reflecting an 84 percent response rate. However, after reviewing the input data, it was discovered that 14 incomplete sets of data, indicating that participants did not finish the entire question, as well as 16 incomplete sets of demographic data, exist. The response rate was reduced to 69 percent, and Table 1 shows where the revised scales originated.

**Theoretical Framework**

This study proposes a theoretical framework in order to examine the impact that the efficiency and effectiveness of electronic AIS can have on the QAI. The diagram for the framework is shown in figure 1. The conceptual structure is shown in Figure 1.



**Fig. 1: Frame work of the study**

**4 Results and discussions:**

As the dependent variable element, regression analysis was used to forecast the influence of the efficiency and effectiveness of electronic AIS on the QAI. [39] Descriptive statistics are statistics used to evaluate data in ways that explain or display the data as it is without attempting to draw broad inferences or generalizations. Examining descriptive statistics by use of Version 23 of SPSS was intended to be the end result of this research. The following are the consequences of these actions:

**Table 1: Descriptive statistics**

	Minimum	Maximum	Mean	SD
QAI	9.00	61.00	43.5896	9.19858
EFFI	8.00	57.00	41.2999	8.34916
EFFE	20.00	99.00	72.8656	13.81099

Table 2 above summarizes the variables in this investigation. The variable (Accounting Information Quality) provides a minimum value of 9 and a maximum value of 61 based on respondents' replies to nine questions and five alternative options (1, 2, 3, 4, and 5), with an average score of 43.59 and a standard deviation of 9.19. (Efficiency of Electronic AIS) provides an average score of 41.30 and a standard deviation of 8.34, with a minimum value of 8 and a maximum

value of 56, based on respondents' replies to nine questions and five potential solutions (1, 2, 3, 4, & 5). The variable (Effectiveness of Electronic AIS) provides a minimum value of 20 and a maximum value of 99 based on respondents' replies to fifteen questions and five alternative solutions (1, 2, 3, 4, and 5), with an average score of 72.85 and a standard deviation of 13.82.

The findings of a correlation analysis of the study's primary components are shown in Table 3.

**Table 2: No of Variables and Items:**

No	Variable	Cod e	No. of items
1	QAI	QA I	9
2	Efficiency of Electronic AIS	EF FI	14
3	Effectiveness of Electronic AIS	EF FE	8

Table 3 shows that the parameters in this investigation had significant relationships. The correlation data support the research hypotheses (H1 and H2).

**Table 3: Correlations**

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		QAI	EFFI	EFFE
QAI		1		
EFFI		.616**	1	
EFFE		.626**	.834**	1

#### Multilinear regression:

Determine the impact of the independent variable by linear regression analysis. Regression is used when there are two or more independent variables. Results from the regression analysis may be seen in table 4.

**Table 4: Regression analysis:**

B	Std. Error	Standardized Coefficients	T	Sig.	
		Beta			
(Constant)	2.190	1.596		1.210	.181
EFFI	.161	.029	.166	3.894	.000
EFFE	.446	.036	.721	16.898	.000

The multiple linear regression equation is as follows, based on Table 4:  $Y = 2.190 + 0.151X_1 + 0.446X_2 + \epsilon$

The regression equation has the following definitions:

1. a constant ()

The constants in this study were 2.190, which means that if all of the independent variables are zero (0), the dependent variable (Y) is positive 2.190.

1- An Efficiency of Electronic AIS on QAI

The regression coefficient findings show that Electronic AIS are efficient. The positive coefficient of 0.161 indicates that the Efficiency of Electronic AIS has a positive impact on Accounting Information Quality. If the unit's Efficiency of Electronic AIS increases, the QAI improves by 0.161, assuming the other independent variables in the regression model remain constant.

2- Effectiveness of Electronic AIS on QAI

Electronic AIS Effectiveness has a regression coefficient of 0.446. The positive coefficient indicates that the effectiveness of electronic AIS has a favorable impact on accounting information quality. If the other independent variables in the regression model remain constant, each increase in leadership style raises the QAI by 0.446.

**Test the coefficient of determination (R2):**

Using R2 (the model's capacity to explain the fluctuation of the dependent variable by modifying the independent variable) we may evaluate the beauty of the model (R square). If the R2 value is high, the model is thought to adequately explain the effect of the independent factors on the dependent variable (closer to 1). R2 values below zero indicate that the model is unable to capture the effect of the investigated independent variables on the more dependent variable lemah. After conducting tests in SPSS, we used the following output pengambilan as our basis for finalizing our picks:

**Table 5:** Model.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.834a	.689	.698	4.63235

Table 5 shows an Adjusted R Square of 0.698, which is the coefficient of determination. This demonstrates that the independent variables, Efficiency of Electronic AIS and Effectiveness of Electronic AIS, may explain QAI to a degree of 69.8 percent. Other than the independent variables, the remaining 30.7 percent (100 percent - 69.3%) is explained.

**Imultaneous Significance Test (Test Statistic F)**

According to [40], the F test decision is made by comparing the F arithmetic value to the F table value:

- a. If  $F_{\text{arithmetic}} > F_{\text{table}}$ ,  $H_0$  is rejected and  $H_1$  is approved.
- b. If the table  $F_{\text{arithmetic}}$ ,  $H_0$  and  $H_1$  are acceptable.

This study will examine these hypotheses:  $H_0:1 = 2 = 0$ , indicating that the independent variables have no substantial effect on the dependent variable simultaneously (together).

**Table 6:** ANOVAa.

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	13185.631	2	6592.815	308.231	.000b
Residual	5775.080	270	21.389		
Total	18960.711	272			

According to the SPSS analysis and kurvadiatas, the F count derived by ANOVA or F test was 308.231 and the F table was 6. We can conclude from the statistics that  $F_{\text{count}} > F_{\text{table}}$ , and we can eliminate out  $H_0$ . This implies that business culture and dedication both have a significant impact on employee performance.

**Individual Parameter Significance Test (Test Statistic t)**

As stated by [40], the t-test shows how much variance in the dependent variable can be attributed to each of the independent factors. With that in mind, this is Dasar's verdict on the test:

- a. By comparing the value of t arithmetic to the value of t table ( $= 5\%$ ).
  - If the table t exceeds t,  $H_0$  is rejected and  $H_1$  is accepted.
  - If the table t t,  $H_0$  and  $H_1$  are allowed.
- b. Using the significance probability figure.
  - If the significance level is 0.05,  $H_0$  is rejected and  $H_1$  is accepted.
  - If the significance value is more than 0.05,  $H_0$  and  $H_1$  are disregarded.

The following data processing output is partially processed using SPSS;

Two hypotheses are carefully sought authors in this partial test. The first is about the impact of Efficiency of Electronic AIS on QAI, and the second is about the impact of Effectiveness of Electronic AIS on QAI.

- a. An examination of the impact of the efficiency of electronic AIS on the QAI was performed based on the findings of the calculations. The t-count value for  $X_1$  is 3.894, and the t-table view value was acquired by applying the percentage point distribution table to obtain the value t-table 7.
- b. Examine the relationship between the effectiveness of electronic AIS and the QAI.

The t-count value for variable X2 is 16.898 and the value of t-table view is t-table 7 when utilizing the table of percentage point distribution, according to the findings of the SPSS calculations. One method for making decisions, according to [40], is to compare the t table with t. To test this hypothesis, we can determine that the value t table t and significant value 0.000 (higher than 0.05) indicate that the Effectiveness of Electronic AIS has a substantial impact on Accounting Information Quality.

## 5 Discussions

The significance of Electronic AIS Efficiency in a Corporation cannot be emphasized. The efficiency of electronic AIS is both very effective and will improve accounting information quality. Jordanian firms have a good Efficiency of Electronic AIS, demonstrating that the Electronic AIS is strong enough to apply requirements and increase Accounting Information Quality. The efficiency of electronic AIS has a positive and significant impact on the QAI. The better the Electronic AIS, the higher the organization's QAI level. Alternatively, if the Efficiency of Electronic AIS is badly handled, the QAI will suffer.

The effectiveness of electronic AIS also plays a role in raising the QAI, since if electronic AIS are ineffective, the QAI suffers. The effectiveness of electronic AIS in Jordanian businesses can result in high-quality accounting data. Multiple linear regression analyses demonstrated that the Efficiency of Electronic AIS and the Effectiveness of Electronic AIS had a substantial impact on the success of a company. The variable Efficiency of Electronic AIS was 0.446, while the variable Effectiveness of Electronic AIS was 0.161. The table regression analysis results between Efficiency of Electronic AIS and QAI show that when used properly, the Efficiency of Electronic AIS level of QAI will be greater. The effectiveness of electronic AIS will result in high levels of accounting information quality in the appropriate companies.

## 6 Conclusions and Recommendations

The Efficiency of Electronic AIS has a significant impact on Accounting Information Quality, which means that the stronger the Efficiency of Electronic AIS that is implemented in companies, the higher the resulting QAI, allowing testing to accept the first hypothesis and allegations of influence to be dismissed. This implies that the organization is making genuine efforts to improve the consistency with which it applies the Efficiency of Electronic AIS. However, there is still a widespread notion that efficiency plays just a minor influence.

The second hypothesis testing allegations of the influence of the Effectiveness of Electronic AIS on the QAI revealed a significant effect, indicating that the higher the Effectiveness of Electronic AIS to the companies, the higher the QAI, indicating that the second hypothesis testing with allegations of the influence of Effectiveness of Electronic AIS on the QAI revealed a significant effect, indicating that the second hypothesis testing with allegations of the influence of Effectiveness of Electronic AIS on the QAI revealed This implies that management should make an effort to improve accountants' understanding so that they are better connected to the company.

The combination of testing for the Efficiency of Electronic AIS and the Effectiveness of Electronic AIS has a significant impact, implying that the higher the Efficiency of Electronic AIS and the Effectiveness of Electronic AIS, the higher the QAI. It may be deduced that the test is capable of accepting a third hypothesis, namely that Efficiency of Electronic AIS and Effectiveness of Electronic AIS having a combined impact on an Accounting Information Quality are acceptable.

According to the findings, Jordanian businesses must improve the efficiency of their electronic AIS. Furthermore, management must make modifications to ensure great efficiency across all policies implemented. One of them is to include subordinates by supporting their policy proposals. This will boost their trust in the company and motivate them to provide additional assistance.

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