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THE IMPACT OF ACCOUNTING INFORMATION SYSTEMS IN THE QUALITY OF FINANCIAL INFORMATION IN THE PRIVATE JORDANIAN UNIVERSITIES: AN EMPIRICAL STUDY

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ABSTRACT

This study aimed to identify the impact of accounting information systems in the quality of financial information in the Jordanian private sector, universities, and to identify the level of awareness of accountants and financial importance to the use of those systems and their impact in improving the quality of the information, financial reporting and accounting. To achieve the objective of the study, was designed questionnaire to study the effect of accounting information systems in the quality of financial information, was distributed to (92), has recovered from (78) identify the rate of recovery was (84.7%), and after analyzing the data using descriptive analysis methods through the program (SPSS) was tested hypotheses and to reach many of the results was the most important: Information systems used by employees at private Jordanian universities, and varying degrees of these systems. also There are Accounting systems related to accounting students, purchases, stores, supplies, wages and salaries, and the General Accounting. Based on the results of the study was provided several recommendations, including: The researcher recommends that the private Jordanian universities have to computerize the financial accounting systems, including suits the sector of the private Jordanian universities, in order to improve the performance of accounting and financial. also Must follow technical developments, modern technology, and information communication, and use it to perform various tasks, with the need to link all internal systems to a network of internal and central database, and this would raise the work efficiency and get the reports in a timely manner.

KEYWORDS

AIS, financial information, private Jordanian universities.

INTRODUCTION

Entered the information technology, in all fields of life, especially the sectors of finance and business, also accounting profession, which have been affected and influenced in this new environment.

The profession accounting accompanied the changes and technological developments had to have to change its ways and methods of performance in order to submit their reports as quickly and accurately as possible, and has emerged through the use of computers for data accounting, both in terms of (Software) or equipment (Hardware), and because what is produced by modern methods of information systems and programs and reports a variety of high quality and accuracy and a reasonable cost, to provide the required information that will help make decisions and achieve the objectives of enterprises and companies.

REVIEW OF LITERATURES

Study Al-Bawab, 2011, entitled "the efficiency of accounting information systems in Islamic banks," Case Study: Applied to Saba Islamic Bank in Yemen. The main objective of this study is to identify the extent of the relationship between the efficiency of accounting information systems and the effectiveness of management decisions rationally represented in the clear information, accurate, appropriate, and in the appropriate times, which have a knowledge of the benefits and the benefits derived from the use of information technology. One of the most important findings of the study include:

1. The accounting information systems resulting from the accounting information systems used in Islamic banks suitable for service management decision-making.
2. Enjoys technological devices used in accounting information systems in Islamic banks with high efficiency.
3. Enjoys working in accounting information systems in Islamic banks with high efficiency in the performance of their business.
4. With accounting information systems in Islamic banks with high efficiency.

The study recommended the following:

1. Encourage Saba Islamic Bank management to give more attention to the provision of appropriate information for management decision-making.
2. Encourage Saba Islamic Bank to update devices and systems whenever the need arises, because of the benefits exceed the expected costs for that update.
3. Need to continue to train and qualify employees in Saba Islamic Bank on the use of sophisticated devices and systems.
4. The need to improve the efficiency of monitoring accounting information systems that serve in all levels of management.

Study Al-Bawab and Alulymi, 2010, entitled "The Importance of Using computerized accounting information systems and their impact on the quality of accounting information "field study". Study aimed to identify the importance of the use of accounting information systems in the oil sector in Yemen, and was one of the most important findings of the study include:

1. available partial use of some computerized accounting systems subsidiary.
2. There are not available centralized databases , not available internal communications networks, and there are not communications network linking major centers in the branches.
3. Available for the accountant Yemenian aware of the importance of the use of computerized accounting systems and its positive impact in improving the quality of accounting information and reports.

Based on the results of study recommended the following:

1. The need to computerize all conventional manual accounting systems, and a shift toward computerized accounting systems, to suit the oil sector in the Republic of Yemen.
2. The need cope to follow-up technical developments in the oil sector, this is will raise the efficiency in obtaining reports in a timely manner, activation of the performance of the supervisory and administrative, and can supervisors and administrative follow-up performance in all units involve.

Study of Touman, 2008, entitled " The Operating Electronic for The Accounting Data and Its Impact on The Results of The Work of Accounting," and applied on commercial banks in Yemen. This study aimed to identify the need for operating electronic data accounting, with the continued development of various aspects of life, and especially the economic ones, and of the most important results of this study include:

1. The banks use the automation system to conduct all its business.
2. The use of computers has led to improved performance and better control over the activities of different for banks.
3. The study showed that banks rely on the use of accounting information system in decision-making and the provision of administrative information.
4. Training increases the capacity to deal with the procedures and accounting software.

Studying the Abu Fares, 2006, entitled " The Skills Should be Available in The Accountant to develop his efforts ". This study aimed to measure the availability of some of the professional skills of the accountant in the Libyan oil sector, and the interest of professional accountant continuous self development, and the most important results of the study the following:

1. There are the professional skills of workers, so that the skill work in a team work more readily available, then the skill of using information technology, skill and decision-making, self-management, and finally the skill knowledge
2. The workers develop them skills by self-motivation, but they suffer a deficiency in that as a result of the low skill knowledge.

The most important recommendations of the study include:

- A. They have to develop knowledge of skills through the use of technical methods of information, subscribe to the journals, conferences, and the professional seminars.
- B. They have to develop skill of self-management.

Study Alqatawneh, 2005, entitled " The Impact of The Using of Information Technology on The Effectiveness of The Accounting Information System." The purpose of this study and applied to financial institutions in Jordan to identify the impact of the use of information technology on the effectiveness of the accounting information system in the financial institutions, The study this effect by studying the following factors:

Use devices and computer software, and its impact on the effectiveness of the accounting information system.

Databases and their impact on the effectiveness of the accounting information system.

Use of communications networks and their impact on the effectiveness of the accounting information systems.

One of the main results of the study include:

1. The use of information technology impact statistically significant on the effectiveness of the information system of accounting in the banks and insurance companies representative for the study population, and the use of communication networks is the most influential, followed by hardware and software, then databases in terms of the impact of each of these variables.
2. There is a difference in the extent of use of information technology, it was found that the banking sector has a higher technological levels, including in the insurance companies.
3. One of the major problems that accompany the use of information technology is a growing gap between the rapid development of information technology on the one hand, and the level of qualification for accountants on the other hand.

One of the main recommendations of the study include:

1. The need for enterprises to increase investment in information technology to keep pace with the last of those developments, as reflected on the effectiveness of accounting information systems.
2. The need to confront the challenges installations and accompanying problems for the use of information technology and work to resolve them, especially with regard to the training of the accountants, and brief them on the latest technological developments.
3. The need for a specialist in information technology within the work team.

Study Dahmash and Alkashah, 2004, entitled "The Appropriateness of The Accounting Profession of The E-Commerce Environment". The purpose of this study was to identify the E-Commerce environment and comparing the traditional trade environment, and then determine the appropriateness of accounting policies applicable to the new electronic commerce environment, and identify the problems faced by those policies in the electronic environment.

One of the main results of the study include:

1. The E-commerce created and there will be more changes and more on the world of accounting and auditing.
2. The changes that occur in the traditional trade are simple and slow changes, but now Under E-Commerce the changes are fast and complex.
3. Became inevitable on a business career and the accounting profession in the world as a whole that occur and the evolution of technology and evaluate similar quickly so as not to miss behind the new technology.

One of the main recommendations of this study:

1. Rehabilitation of accountants and auditors, and education to information technology in general, and E-commerce transactions in special.
2. The need to restructure the education and training systems at all levels of the accounting and auditing profession makes knowledge of IT in general, and E-Commerce in special, from the basics of scientific and certification process and to practice the profession.
3. Configure Council a global technology specialist accounting grant specialized professional certificates combine technical accounting and technical IT in general, and E-Commerce technology in special.

What distinguishes the current study from previous studies is:

The current study is the first to look at the impact of accounting information systems to raise the quality of financial information in the private Jordanian universities, Where the focus was on different accounting systems and computerized financial, as well as the need to provide a database and an internal network connecting all systems used.

IMPORTANCE OF THE STUDY

The importance of the study to assess keep up with accountants and financial in private Jordanian universities for technological development in the implementation of accounting and finance, in order to take advantage of technology developments and subject them to serve the work accounting to provide information of speed and high accuracy and low cost, and delivery of the appropriate information in a timely manner to decision-makers and in need of such information.

STATEMENT OF THE PROBLEM

Based on the above problem can be identified in the evaluation of the study and keep up with financial accountants in private Jordanian universities on information technology for the implementation of accounting, and the formulation of the problem could be to ask the following questions:

1. Is accounting information systems to help accountants and finance in the private Jordanian universities in the implementation of accounting?
2. Is there a perception by accountants and financiers in the private Jordanian universities on the importance of the use of accounting information systems, and its effect in raising the quality of information and financial reports?

OBJECTIVES

The study aimed to identify the impact of accounting information systems in the quality of financial information in private Jordanian universities for information technology, and through knowledge of the following:

1. The help of accounting information systems and financial accountants in private Jordanian universities in the implementation of their own accounting and finance.
2. Perceptions of accountants and financial importance of the use of accounting information systems, and its effect in raising the quality of information and financial reports.

STUDY HYPOTHESIS

Based on previous studies have been formulated the following hypotheses:

FIRST HYPOTHESIS

H₀: "The accounting information systems do not help the accountants and financial employees at private Jordanian universities in the working of accounting and financial".

SECOND HYPOTHESIS

H₀: "The accountants and financial employees at private Jordanian universities do not aware of importance of using accounting information systems, and its impact in raising the quality of financial information and reports".

METHODOLOGY OF THE STUDY

To achieve the objectives of the study were two follow two approaches:

First: The descriptive and the theoretical of the collection of information available in previous studies, books, articles, theses and periodicals.

Second: The analytical method and field regard to the practical aspect of this study, through design questionnaire distributed to the population of the study in private Jordanian universities in various provinces of the Hashemite Kingdom of Jordan. And to collect data that will help test hypotheses through descriptive statistical methods.

POPULATION AND SAMPLE OF THE STUDY

The statistical community of this study consist of the accountants and financial employees in private Jordanian universities, has been selected a random sample for the purpose of collecting the required data through the identification and distributed for this purpose.

THEORETICAL FRAMEWORK FOR THE STUDY**CHARACTERISTICS OF INFORMATION**

The quality of accounting information affecte by the following characteristics: (Hanan, 2006).

First: Accounting information users (Decision Makers):

There have characteristics available in those users are in the level of understanding and awareness, and their ability to analyze information, that meaning it have to provide a level of disclosure with that level of understanding.

Second: The basic characteristics of accounting information:

Is the qualitative characteristics that make information useful to users and can be summarized with the following characteristics:

1. Understandable
2. Relevance
3. Timeliness
4. Predictive Value
5. Feedback evaluation
6. Reliability
7. Faithfulness
8. Neutrality
9. Verifiability
10. Substance over form
11. Completeness
12. Comparability
13. Feasibility
14. Conservatism.

THE COMPONENTS OF ACCOUNTING INFORMATION SYSTEM

Accounting information systems consist of several elements including: (Romeny, 2003).

1. Individuals who run the system, as well as systems analysts, systems designers, and software makers who are engaged in client analysis and design, implementation and development of the information system as well as end-users of the system.
2. Procedures, instructions and the methods used to collect and inventory data preparation, processing and storage of data, whether manual or automatic.
3. The central database of the organization.
4. Various programs used in data processing.
5. Equipments.
6. Regulations, protection methods and controls on security of the system.

THE IMPACT OF THE USE OF COMPUTERS TO ACCOUNTING PROCEDURES

The result on the use of electronic computers in the field of accounting organization a significant impact on the normal accounting operations, and these effects include: (Shehata, 2000).

First: Accountant's role is limited to the following:

1. Collect documents that contain data.
2. Prepare data in a manner suitable for input into the computer.
3. Participation in the development of a computer program.
4. interpreting the information emerging from the computer to make it easier in the decisions taking.
5. remodeling output accounting in a way that suits the management.

Second: Computer's and its accessories is limited to the following:

1. recording of data and entered into the computer means in specific files when operated in accordance with the program.
2. Classify and analyzing data in accordance with the instructions and orders contained in the program, and the computer does this process by its various units.
3. Operation and storage data.

Third: Storage data centrally.

Fourth: Recording and posting by one process, and this save time and reduces errors.

Fifth: The computer performs analysis of data in a scientific methods.

Sixth: Use of computer output as reports.

STATISTICAL ANALYSIS AND HYPOTHESIS TESTING**SOURCES OF DATA COLLECTION**

Primary sources: The data that have been obtained through the questionnaire Are set up to test the hypotheses.

Secondary sources: The data that have been obtained through scientific literature, periodicals, previous studies, and scientific research.

POPULATION AND SAMPLE OF THE STUDY

The statistical community consists from the accountants and financial workers in private Jordanian universities, and based upon have been distributed (92) questionnaire has been restored (78), which represents responses amounted to (84.7%) of the questionnaires distributed, it is acceptable and suitable for statistical analysis. Table (1) shows the names of the universities that constituted the study population and establish each year.

TABLE (1): THE NAMES OF THE UNIVERSITIES AND THE ESTABLISH YEAR OF EACH ONE

No.	University Name	Year established
1	Jordan Applied University College of Hotel and Tourism Sciences	1980
2	Philadelphia University.	1989
3	Jordan Academy of Music.	1989
4	Arab Academy for Banking and Financial Sciences.	1989
5	Amman National University.	1990
6	Zarka Private University.	1990
7	Al-Zaytoonah Jordanian private University.	1990
8	Sciences Applied private University.	1991
9	Al-Isra Private University.	1991
10	Petra University.	1991
11	Princess Sumaya University for Technology.	1991
12	Jerash University.	1992
13	Irbid National University.	1992
14	Educational Sciences Faculty.	1993
15	Amman Arab University.	1997
16	Arab Open University.	2002
17	Middle East University for Higher Studies.	2005
18	Jadara University for Higher Studies.	2005
19	Ajloun National Private University.	2008
20	Madaba private University.	2009

Source: The Hashemite Kingdom of Jordan, the Ministry of Higher Education and Scientific Research, 2010.

STUDY TOOL

The questionnaire is a tool which rely upon to test the hypotheses of the study, The questionnaire consisted of two main parts:

Part 1: Related with demographic characteristics of the study population in terms of age, qualification, scientific specialization, and Job, and the number of years of experience.

Part 2: it contained two main parts the twin questions related to testing hypotheses and are as follows:

First: The aim is to identify the availability of the use of computer systems by accountants and financial employees at private Jordanian universities.

Second: The aim is to identify the perceptions of accountants and financial employees at private Jordanian universities special for importance the accounting information systems, and its impact on improving the quality of financial information.

METHODS OF STATISTICAL ANALYSIS

We have been analyzing data collected by the study tool using the Statistical Package for Social Sciences (SPSS), were used statistical techniques descriptive such as the arithmetic mean, which is a measure of central tendency, and standard deviation, which represents a measure of dispersion, and for test hypotheses have been used test One Sample t –test.

It was a test alpha Cronbach (Cronbach's Alpha 1990) to test the credibility of the study data, and this parameter to measure the stability of procedure for questions questionnaire in their ability to give results consistent responses respondents towards the study variables, reaching alpha Cronbach (87.5%) and this percentage is good and reflect for the credibility, stability and consistency of responses on questions questionnaire.

Was used test (T-Test) and that the significance level (0.05) to test the hypotheses of the study, one of the scientific tests strong (Parametric Test), as adopted this test on arithmetic means in the comparison between variables, if the value of statistical significance is greater than (0.05) will be in this case accept the premise nihilism and rejection of the alternative hypothesis, while if the level of statistical significance is equal to or less than (0.05) will be in this case rejected the hypothesis of nihilism and accept the alternative hypothesis.

ANALYSIS OF THE DEMOGRAPHIC CHARACTERISTICS OF THE STUDY SAMPLE

The goal of the first part of the questionnaire to obtain data on the general characteristics of the study sample in terms of age, educational qualification, scientific specialization, job, and the number of years of experience. The questionnaires showed recovered and distributed to the demographic characteristics of the study sample were as follows:

TABLE (2): THE DEMOGRAPHIC CHARACTERISTICS OF THE STUDY SAMPLE

Description	Rank	Number	Percentage
Age	From 20-30 years	21	%26.90
	From 31-40 years	32	%41.00
	From 41 – 50 years	13	%16.70
	More than 51 years	12	%15.40
	Total	78	%100
Qualifications	Less than Bachelor	16	%20.50
	Bachelor	51	%65.40
	Master	10	%12.80
	Ph. D	1	%1.30
	Total	78	%100
scientific specialization	Accounting	53	%67.90
	Business Administration	8	%10.30
	Economic	3	%3.80
	Computer	2	%2.60
	Other	12	%15.40
	Total	78	%100
Job	Financial Manager	8	%10.30
	Accountant	34	%43.60
	Purchase Employment	3	%3.80
	Cashier	6	%7.70
	Students Accountants	8	%10.30
	Internal Auditor	4	%5.10
	Stores Employee	5	%6.40
	Other	10	%12.80
	Total	78	%100
Years of Experience	From 1 – 5 years	26	%33.30
	From 6 – 10 years	14	%17.90
	From 11 – 15 years	14	%17.90
	More than 16 years	24	%30.80
	Total	78	%100

Sources: work of the researcher

DISTRIBUTION OF SAMPLE BY AGE

Shown in Table No. (2) that the proportion (41%) of the sample aged (31-40 years), and this is a good sign as this category encourages the inclusion of programs and information systems to work has been numbered (32) individuals, this is followed by a campaign age group (20 - 30 years) and the number (21) members and by (26.9%) and category (41-50 years) and the number (13) by (% 16.7), then category (50 + years) and the number (12) (15.4%), which gives an indication of the reliability of the data obtained.

DISTRIBUTION OF SAMPLE BY QUALIFICATION

Shown in Table (2) that the percentage (65.4%) of the sample were BA. And their number (51) individuals, followed by the less than BA (Community College, High School, etc.) and the number (16) individuals and by (20.5%), followed by a Masters and number (10) by (% 12.8), then Ph.Ds and the number (1) by (1.3%), and this also gives an indication of the possibility of confidence in the data that have been obtained, and it is logical for shareholders (owners Universities).

DISTRIBUTION OF SAMPLE BY SCIENTIFIC SPECIALIZATION

Shown in Table No. (2) that the percentage (67.9%) of the sample of specialty accounting and number (53), and came specialization in Business Administration in second place and the number (8) and by (10.3%), while the specialty economy was accounted for (3.8%) and numbered (3), and then devote the computer where numbered (2) and by (2.6), followed by the other disciplines (public administration, science banking and financial, marketing, etc.) and the number (12), and by (15.4%) , has been regarded as the least this percentage because if has been customized for the proportions were very small. The distribution is as such ratios logical and gives an indication of the possibility of confidence in the data that have been obtained and are consistent with the nature of the work.

DISTRIBUTION OF SAMPLE BY JOB

Shown in Table No. (2) that the majority of respondents are working a job accountant and number (34) and by (43.6%), followed by managers financial and accountants of students in the same proportion as the number (8) and by (10.3%) each, and treasurers (cashiers) have numbered (6) and by (7.7%), followed by staff stores and supplies and the number (5) and by (6.4%), then internal auditors, where they numbered (4) and by (5.1%), then the staff of the purchase employments and the number (3) and by (3.8%), followed by other functions (director of supplies, Head of Accounting Department, Chief, Division of Audit, Accountant salaries etc.) and the number (10) and by (12.8%), has been regarded as the ratio least because if has been customized for the proportions very small. The distribution is as such ratios logical and gives an indication of the possibility of confidence in the data that have been obtained.

DISTRIBUTION OF SAMPLE BY YEARS OF EXPERIENCE

Shown in Table No. (2) that the rank years of experience (1-5) numbered (26) employees and by (33.3%), to pay less salaries when the new employments, followed by a rank that represents years experience of more than 16 years and the number (24) (30.8%), to the need for a people of the owners of expertise in this area, the category (6-10) and (11-15), the number of respondents (14) and (17.9%) for each category. Which gives an indication of the reliability of the respondents answer good because of their expertise and distributed to different age groups.

ANALYSIS OF THE PARAGRAPHS QUESTIONNAIRE

THE FIRST HYPOTHESIS

Table No. (3) showed averages and standard deviations for the paragraphs of the resolution relating to the first hypothesis and the results were as follows:

TABLE (3): A TABLE SHOWING THE AVERAGES AND STANDARD DEVIATIONS FOR THE FIRST HYPOTHESIS QUESTIONS

No.	Paragraphs	Mean	standard deviation
Questions relating to the availability of integrated accounting systems at the university			
1	There is computerized financial accounting system special accounting students	4.63	0.65
2	There is computerized financial accounting system special Purchases	3.71	1.17
3	There is computerized financial accounting system special equipment and supplies	3.82	0.91
4	There is computerized financial accounting system special payrolls	4.38	0.87
5	There is computerized financial accounting system special financial accounting	4.59	0.63
6	There is an internal network connecting all systems above a central database for the University	3.92	1.2

Sources: work of the researcher

We note from the above table that all arithmetical averages were higher than the mean hypothesis which (3), where the top results with paragraph (1) and on the existence of an accounting system computerized financial special accounting students, where he was the arithmetic mean (4.63) and standard deviation (0.65), and less results were with paragraph (2) and on the existence of an accounting system computerized financial particular procurement, where he was the arithmetic mean (3.71) and standard deviation (1.17). This is indicating to that private Jordanian universities systems use accounting information systems in the preparation of the information, reports, and financial statements.

THE SECOND HYPOTHESIS

Table No. (4) showed averages and standard deviations for the paragraphs of the resolution relating to the second hypothesis and the results were as follows:

TABLE (4): A TABLE SHOWING THE AVERAGES AND STANDARD DEVIATIONS FOR THE SECOND HYPOTHESIS QUESTIONS

No.	Paragraphs	Mean	standard deviation
Questions regarding the extent of realization of Accountants and the importance of the use of financial accounting systems to raise the quality of financial information			
7	Objectivity	4,33	0,63
8	Accurate	4,35	0,64
9	Credibility	4,27	0,81
10	Clear	4,24	0,79
11	Comparable	4,23	0,82
12	Flexible	4,07	0,87
13	Low Cost	3,49	1,19
14	Information can be obtained at high speed and at any time	4,27	0,75
15	Provide accounting information systems appropriate information to help in decision-making	4,28	0,75

Sources: work of the researcher

We note from the above table that all arithmetical averages were higher than the mean hypothesis which (3), where the top results with paragraph (8) and related accuracy in accounting information resulting from accounting systems, where the arithmetic mean (4.35) and standard deviation (0.64), and results were less with paragraph (13) of low-cost accounting information systems, where the arithmetic mean (3.49) and standard deviation (1.19). This whole indicates that there is a quality of information learned from the financial accounting information systems in private Jordanian universities.

TESTING HYPOTHESES

THE FIRST HYPOTHESIS

H₀: "The accounting information systems do not help the accountants and financial employees at private Jordanian universities in the working of accounting and financial".

The test was used one sample t-test, and uses this type of tests to judge the moral differences between the sample mean or a specific value or average society, where the results showed that reached through the analysis in Table (5) that the arithmetic average reached (4.175) and the largest of the center hypothesis, and the value of (T) calculated total (55.513), and as the value of significance sig was (0.000), which is less than the significance level 0.05, it is rejected hypothesis nihilism and accept the alternative hypothesis that is, it uses information systems accounting by accountants and financial in Jordanian universities. "

TABLE (5): A TABLE TEST THE FIRST HYPOTHESIS

first hypothesis	Calculated value of T	Sig.	Mean	Result
The accounting information systems do not help the accountants and financial employees at private Jordanian universities in the working of accounting and financial	55.513	0.000	4.175	Rejected hypothesis nihilism

Sources: work of the researcher

THE SECOND HYPOTHESIS

H₀: "The accountants and financial employees at private Jordanian universities do not aware of importance of using accounting information systems, and its impact in raising the quality of financial information and reports".

The test was used one sample t-test, and the results showed that reached through the analysis in Table (6) that the arithmetic average reached (4.172) and the largest of the center hypothesis, and the value of (T) calculated total (41.749), and as the value of significance sig was (0.000), which is less than the significance level 0.05, it is rejected hypothesis nihilism and accept the alternative hypothesis that is, The accountants and financial employees at private Jordanian universities have awareness of importance of using accounting information systems, and its impact in raising the quality of financial information and reports".

TABLE (6): A TABLE TEST THE SECOND HYPOTHESIS

first hypothesis	Calculated value of T	Sig.	Mean	Result
The accountants and financial employees at private Jordanian universities do not aware of importance of using accounting information systems, and its impact in raising the quality of financial information and reports.	41.749	0.000	4.172	Rejected hypothesis nihilism

Sources: work of the researcher

RESULTS AND RECOMMENDATIONS

RESULTS

The study found many of the most important results:

1. Information systems used by accountants accounting and financial employees at private Jordanian universities, and varying degrees of these systems.
2. There are Accounting systems related to accounting students, purchases, stores, supplies, wages and salaries, and the General Accounting.
3. There are Centralized databases and internal communications networks, linking together accounting systems.
4. There is a awareness by the accountants and financial employees in the private Jordanian universities of the importance of the use of accounting information systems, and its positive impact in improving the quality of financial information and reports in the private Jordanian universities.
5. The information provided by the accounting systems as characterized by objectivity, accuracy, speed, reliability, flexible, comparable, and help in decision-making, but there was varying opinions regarding the cost of such systems to the benefit and the size of the financial operations.

RECOMMENDATIONS

The Based on the results that have been reached, the researcher recommends the following:

1. The researcher recommends that the private Jordanian universities have to computerize the financial accounting systems, including suits the sector of the private Jordanian universities, in order to improve the performance of accounting and financial.
2. Must follow technical developments, modern technology, and information communication, and use it to perform various tasks, with the need to link all internal systems to a network of internal and central database, and this would raise the work efficiency and get the reports in a timely manner.

3. The need to train employees on the use of accounting information systems, through the provision of training courses both combining technical education and accounting education for accountants and auditors in the field of the use of accounting software and systems, as well as electronic audit programs.
4. The private Jordanian universities must attention materials that is taught to students, so that there is Applied Materials, help students graduate on practical knowledge alongside theoretical knowledge.
5. The need for further research and studies in the field of the use of the accounting and financial systems, because this field is still in need of a lot of interest and research, especially in the study of the causes and constraints that limit such use.

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