جـــامـعـــة الـــشـرق الأوسـط
MIDDLE EAST UNIVERSITY
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The Effect of Accounting Information System Factors on Accounting Profession in Jordanian Audit Firms

أثر عوامل نظم المعلومات المحاسبية على مهنة المحاسبة في شركات التدقيق الأردنية

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Authorization

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Dedication

To the most important people that are my beloved ones, I would like to bestow my appreciation and grattitude in the dedication of this thesis. I would like to thank my parents Haytham Fayez Haddadin; my father and Reem Hatmal Haddadin; my mother and Mounjed Haytham Haddadin; my brother, whose love, support, and guidance are with me in whatever I pursue and wherever I go. They are the absolute role models and idols. Lastly, I wish to thank my kind, loving and supportive friends, who are a true blessing. I really cannot express my ultimate gratitude and thanks by words to my lovely family and friends; so I extend my deepest and warmest appreciation to them.

Jad Haytham Haddadin.

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The Effect of Accounting Information System Factors on Accounting Profession in Jordanian Audit Firms

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Abstract

The study aimed to identify the effect of the factors of the accounting information system represented by (IT Infrastructure, Regulatory Environment, Organizational Structure, Human Resources) and the accounting profession in Jordanian auditing companies. The study population is accountants working in Jordanian auditing companies, and the researcher used a random sample of the study population, where (140) questionnaires were distributed to the total study population, and (126) questionnaires were retrieved, thus the recovery rate was (90%). The questionnaire included (24) items in which the total score for the answer was calculated according to a five-point Likert scale. To achieve the objectives of the study, the descriptive analytical approach was used through several statistical methods, the most prominent of which was regression analysis. The statistical analysis and hypotheses were tested using the statistical package program (SPSS). .

The study reached a number of results, the most prominent of which are: the existence of a relationship between the factors of the accounting information system represented by (information technology infrastructure, regulatory environment, organizational structure, human resources) and the accounting profession in Jordanian auditing companies. In light of this, the study presented many recommendations, the most important of which are: that auditing companies be keen to update and maintain software and technological devices periodically. The study also recommended the necessity of reviewing and updating the company's internal policies and regulations based on regulatory requirements.

Keywords: Accounting Information System Factors, Accounting Profession, Jordanian Auditing Companies.

تأثير عوامل نظام المعلومات المحاسبية على مهنة المحاسبة في شركات التدقيق الأردنية

إعداد

جاد هيثم فايز حدادين

إشراف

الدكتور أحمد زهير مرعي

الملخّص

هدفت الدراسة إلى التعرف على أثر عوامل نظام المعلومات المحاسبية المتمثلة في (البنية التحتية لتكنولوجيا المعلومات، البيئة التنظيمية، الهيكل التنظيمي، الموارد البشرية) ومهنة المحاسبة في شركات التدقيق الأردنية، وقد تكوّن مجتمع الدراسة من المحاسبين العاملين في شركات التدقيق الأردنية، واستخدم الباحث عينة عشوائية بسيطة من مجتمع الدراسة، حيث تم توزيع (140) استبانة على مجتمع الدراسة الكلي، وتم استرداد (126) استبانة، وبذلك تكون نسبة الاسترداد (90%). واشتملت الاستبانة على (24) فقرة تُحسب فيها الدرجة الكلية للإجابة وفق مقياس ليكرت الخماسي، ولتحقيق أهداف الدراسة تم استخدام المنهج الوصفي التحليلي من خلال العديد من الأساليب الإحصائية، كان أبرزها تحليل الانحدار، وقد تم التحليل الاحصائي واختبار الفرضيات باستخدام برنامج الرزم الإحصائية (SPSS).

وقد توصلت الدراسة لعدد من النتائج من أبرزها: وجود علاقة بين عوامل نظام المعلومات المحاسبية المتمثلة في (البنية التحتية لتكنولوجيا المعلومات، البيئة التنظيمية، الهيكل التنظيمي، الموارد البشرية) ومهنة المحاسبة في شركات التدقيق الأردنية. وفي ضوء ذلك قدمت الدراسة العديد من التوصيات من أهمها: أن تحرص شركات التدقيق على تحديث وصيانة البرمجيات والأجهزة التكنولوجية بشكل دوري، كما أوصت الدراسة بضرورة مراجعة وتحديث السياسات واللوائح الداخلية للشركة بناءً على المتطلبات التنظيمية.

الكلمات المفتاحية: عوامل نظام المعلومات المحاسبية، مهنة المحاسبة، شركات التدقيق الأردنية.

CHAPTER ONE

Introduction

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Introduction

1.1 Background of the Study

The accounting profession involves the systematic recording, analysis, and interpretation of financial information to provide accurate and reliable insights into an organization's economic activities. Moreover, Accounting Information systems are becoming reliant on accounting information systems a study by (Tuovila, 2020) stated that an Accounting Information System combines traditional accounting practices, such as the use of Generally Accepted Accounting Principles (GAAP), with modern information technology resources.

Accounting and Accounting information system courses are usually taught to build a proper knowledge for accounting professionals and there are defined differently, a study by (Carnegie et al., 2021). Found that even if the definitions of accounting have changed over time, it is believed that accounting is still portrayed as a technical discipline rather than sufficiently representing it as a social and moral activity, this is true even in light of the important contributions made by prominent accounting scholars, especially in the previous 4 decades. It is believed that accounting still has a ways to go before realizing its full potential.

Accountants play a crucial role in financial management, decision-making, and regulatory compliance, ensuring transparency and accountability in business operations. Nowadays, business development needed the integration of Information Technology (IT). In the 1950s, the rise of computer technology sparked a rapid expansion of information processing and storing technologies (Rashid, Hossain, & Patrick, 2002). Accountants

experience is a variable, which supported the AIS; in this example, experience allowed accountants to anticipate future events and assist the organization in overcoming challenges by drawing on their prior experiences with related circumstances. (Hashem, 2021)

Manchilot (2019) defines an accounting information system as a computer-based electronic system that is used to gather, store, process, and communicate financial and accounting data through financial statements in order to support and direct the process of organizational decision-making.

A corporation may create an Accounting Information System (AIS) between one or more departments in order to accomplish a certain objective (Salehi, Alipour & Ramazani, 2010 b). In the dynamic and ever-evolving landscape of the accounting profession, this research comprehensively explores the multifaceted impact of key variables IT Infrastructure, Regulatory Environment, Organizational Structure, and Human Resources on Accounting Information System (AIS) functionality. Like the Information Systems (IS) matter, Accounting Information Systems (AIS) includes a variety of issues. With the development of computer systems in particular, accounting ways and methods have changed greatly over time. (Kocsis, 2019)

As technological advancements redefine financial processes, understanding the nuanced influence of IT infrastructure becomes imperative, with hardware, software, networks, and associated components collectively shaping the efficiency, security, and overall functionality of AIS. A research done by (Adiloglu, B., Gungor, N., 2019) showed that digitalization and the information technologies positively had an effect accounting and audit process in audit firms.

Simultaneously, the regulatory environment introduces challenges and opportunities, demanding nimble responses from accounting professionals to navigate shifts in accounting standards, financial regulations, and reporting requirements.

The organizational structure of accounting entities emerges as a crucial variable, influencing how AIS is implemented, utilized, and integrated into daily operations in all types of firms, which include economical transactions such within the accounting departments specifically in the audit firms. Moreover, the role of human resources, encompassing the skills and expertise of accounting professionals, plays a pivotal role in navigating the complexities of AIS, influencing its utilization and effectiveness. The financial management apparatus itself possesses the necessary training, education, and work experience in addition to the competent apparatus in this field. (Muda et al., 2019)

Also, (Muda et al., 2019) exploration aims to unravel the intricate relationships between these variables, offering insights into optimizing AIS systems, informing strategic decisions, guiding professional development initiatives, and contributing valuable insights to policymakers in the ever-evolving field of accounting. The core goal of human resource development, though it can take many forms, is to raise the competency of human resources.

Of response to the notable increase of AIS users, the Jordanian government has also provided numerous grants and programs to organizations who are experiencing resource depletion (Idris & Mohammed, 2016). This exploration seeks to unravel the intricate relationships between these variables, providing valuable insights into optimizing AIS systems.

The findings not only inform strategic decisions within the accounting profession but also guide professional development initiatives. Additionally, they contribute essential perspectives to policymakers navigating the ever-evolving landscape of accounting and technology integration. AIS greatly improves and supplements a variety of business operation components, making it one of the most effective ways to achieve competitive advantage and company sustainability (Aini, Anoesyirwan, & Ana, 2020; Khassawneh, 2014).

In addition, the accounting profession continues to adapt to technological advancements, this holistic understanding of AIS factors becomes indispensable for professionals and stakeholders aiming to thrive in this dynamic and technology-driven field.

The evolving landscape necessitates a proactive approach, where professionals leverage technological infrastructure, navigate regulatory nuances, align organizational structures, and cultivate human resources to propel the accounting profession into a future defined by efficiency, accuracy, and strategic foresight. Specifically, Accounting Information Systems (AIS) provide and manage the data that organizations utilize to assess, plan, and analyze their financial and operational dynamics (Anthony, Reese & Herrenstein, 1994). A study by (Sunarta & Astuti, 2023) had empirical findings demonstrate that both accounting information quality and organizational performance are significantly enhanced by the quality of the accounting information system. In the meantime, the quality of accounting data significantly improves the performance of organizations. Furthermore, there is a partial mediation impact of the quality of the accounting information system on the performance of the organization via the accounting information quality.

1.2 Problem Statement

The complex interactions of important variables inside the Accounting Information System (AIS) affect the wide range of difficulties that the modern accounting profession faces considering that audit firms carry out a high level of daily complex and voluminous amount of transactions. Accounting information systems are thought to play a significant role in an organization's success and going concern. If an accounting information system can generate information in a fast, accurate, and trustworthy manner, then it is considered effective. (Ernawatiningsih & Kepramareni, 2019)

The purpose of this study is to look into the various ways that organizational structure, human resources, regulatory environment, and IT infrastructure affect the accounting industry. It is critical to comprehend how different degrees of IT infrastructure affect the effectiveness and accuracy of financial reporting as technological breakthroughs reshape the financial systems environment. Thus, it provides "the push that drives accounting activities," information technology (IT) has played a significant role in the development of accounting information systems (AIS) and will continue to do so (Vaassen and Hunton, 2009). The way that business maps of the globe and guides are perceived has changed as a result of technological advancement, as have several facets of social, political, economic, and cultural life. Companies and micro, small, and medium-sized enterprises (SMEs) depend more and more on technology to maintain their operations in accordance with the quick advancement of technology. (Putra, 2019)

Simultaneously, the dynamic character of the regulatory framework creates complications that require accounting experts to constantly adjust. Therefore, regulators oversee economic agents through the required disclosure of financial reports, regulation serves as a mechanism that limits managerial discretion and its impact on owner wealth

(Booth, Cornett, & Tehranian, 2002). (Michelon, Bozzolan, & Beretta, 2015). The study also discovered a favorable correlation between AIS and employee performance. To put it briefly, employee performance is significantly impacted by internal control. Furthermore, the relationship between employee performance and internal control is mediated by the AIS. The study's findings indicate that AIS has a significant impact on the relationship between internal control and employee performance. (Alawaqleh, 2021)

Markets benefit from regulations because they ensure that important information is disclosed which lowers transaction costs and discourages managers from acting opportunistically (Shima & Gordon, 2011). Regulations also serve to ensure that these norms are followed.

The way accounting entities, from tiny businesses to major enterprises, are organized also has a big impact on how AIS is used and how effective it is. Additionally, it becomes clear that one of the most important aspects of AIS functionality is the involvement of human resources, which includes the abilities, education, and experience of accounting experts. In their interactions with capital, material, technique, and machine variables, human resources play a critical role (Sumadi and Santoso, 2022).

Human quality can be determined by existing complexity. As a result, we must always exercise caution and pay close attention to all details. (Titisari, Parjanti, and Nurlaela, 2014).The goal of this research is to disentangle the complex correlations that exist between these variables in order to offer insights that will help guide policy decisions, professional development programs, and strategic choices for the accounting industry. An accounting information system is a vital tool for managers looking to maintain a competitive edge in the face of quickening technology advancements, growing

consumer and business owner demands, and elevated awareness. (Jarah & Almatarneh, 2022)

In the contemporary accounting landscape, the role of Accounting Information System (AIS) factors has become increasingly pivotal, shaping the trajectory and efficacy of the accounting profession. This research addresses a critical gap in understanding the nuanced impact of key variables IT Infrastructure, Regulatory Environment, Organizational Structure, and Human Resources on the profession's dynamics.

As technological advancements redefine financial processes, the influence of IT Infrastructure on the efficiency, security, and strategic positioning of accounting professionals necessitates comprehensive investigation. Simultaneously, the dynamic nature of the regulatory environment introduces complexities that demand adaptive strategies from accounting practitioners.

Navigating changes in accounting standards, financial regulations, and reporting requirements not only entails compliance challenges but also significantly influences how AIS captures, processes, and communicates financial information.

The organizational structure of accounting entities emerges as a central variable influencing the implementation and utilization of AIS in daily operations. According to Robbins & J Rudge (2013: 480) "organizational structure is the formal framework of the organization with which work tasks are divided and coordinated.

This understanding can be illustrated as a human being who has a framework that determines their shape, the organization has a structure that determines its shape ".

From the flexibility of small firms to the complex hierarchies of large corporations, understanding the impact of Organizational Structure is essential for optimizing AIS

functionality. Additionally, a study by Erni Ernawati (2016) found that the presence of precision in the assignment of tasks and responsibilities is a major factor supporting the effect of organizational structure on employee performance improvement.

Furthermore, the role of Human Resources, encompassing the skills, training, and expertise of accounting professionals, is integral in navigating the complexities of AIS.

Human Resources not only ensures proficiency in utilizing AIS effectively but also contributes to fostering a culture of continuous learning and adaptation to stay abreast of technological advancements. According to (Herlambang et al., 2014), competency is the ability to complete a task with the necessary proficiency and skills. This problem statement aims to shed light on the intricate relationships between IT Infrastructure, Regulatory Environment, Organizational Structure, and Human Resources within the context of AIS, providing a comprehensive understanding of their collective impact on the accounting profession.

By addressing these interrelated variables, this research seeks to inform strategic decision-making within the accounting domain, guide professional development initiatives, and contribute valuable insights to policymakers navigating the ever-evolving intersection of accounting practices and technological advancements.

The findings of this study are anticipated to offer actionable insights for practitioners and stakeholders, fostering a resilient and adaptive accounting profession in an era characterized by rapid technological evolution and regulatory dynamism.

All types of businesses and nonprofits that provide accounting data to stakeholders, including managers inside the company and outside sources like investors, banks, and

government bodies, in order to aid them in making economic decisions (Hansen and Mowen, 2007:2).

This study is aimed at widening the present literature by examining the significant role of Accounting Information System factors, which include performance IT Infrastructure, Regulatory Environment, Organizational Structure and Human Resources on Accounting Profession in Jordanian Audit Firms.

1.3 Research Questions

Consistent with the above-discussed practical problems, the following research questions address the impacts of each Accounting Information System Factors on Accounting Profession as follows:

1. Effects of IT Infrastructure on Accounting Profession in Jordanian Audit Firms?
2. Effects of Regulatory Environment on Accounting Profession in Jordanian Audit Firms?
3. Effects of Organizational Structure on Accounting Profession in Jordanian Audit Firms?
4. Effects of Human Resources on Accounting Profession in Jordanian Audit Firms?

1.4 Research Objectives

According to the aforementioned research questions, the following specific objectives are developed to:

1. To examine effects of IT Infrastructure on Accounting Profession in Jordanian Audit Firms.
2. To examine effects Regulatory Environment on Accounting Profession in Jordanian Audit Firms.

3. To examine effects Organizational Structure on Accounting Profession in Jordanian Audit Firms.
4. To examine effects Human Resources on Accounting Profession in Jordanian Audit Firms.

1.5 Significance of Study

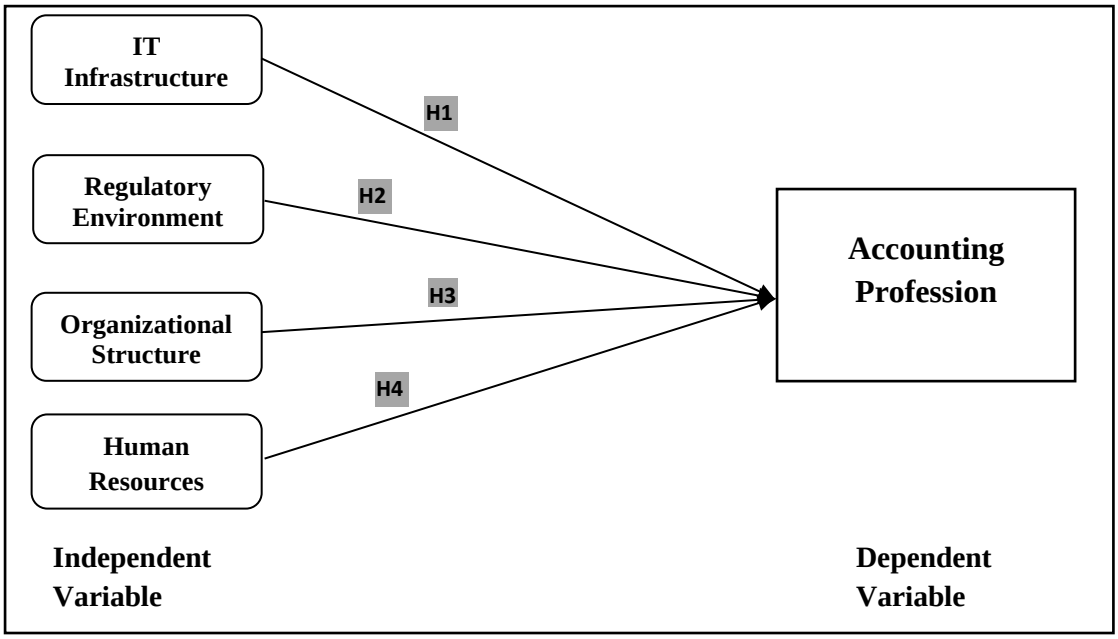
This study's significance comes from the fact that it addresses a crucial issue that affects a sizable and significant economic sector. In addition, businesses place a great deal of significance on utilizing current technology given the fierce competition they face in local, regional, and global marketplaces, the accounting information system holds paramount significance in the dynamic landscape of the accounting profession. Understanding the impact of technological infrastructure is crucial as it shapes the efficiency and accuracy of financial processes, directly influencing the reliability of financial statements. Additionally, staying abreast of changes in the regulatory environment is vital for compliance and ensures that accounting professionals adapt to evolving standards, enhancing the credibility of financial reporting. The organizational structure is a key determinant in how the accounting information system is implemented, affecting communication and workflow within an organization. Furthermore, recognizing the pivotal role of human resources sheds light on the importance of skilled professionals in navigating and optimizing the accounting information system. As the accounting profession continues to evolve, research in these areas provides invaluable insights for practitioners, educators, and policymakers, ultimately contributing to the ongoing improvement and effectiveness of accounting information systems.

1.6 Research Hypothesis

This section the independent variables Effect (factors) hypothesized to affect Accounting Profession in Jordanian Audit Firms:

1. **H1**: IT Infrastructure has a positive significant effect with Accounting Profession in Jordanian Audit Firms.
2. **H2**: Regulatory Environment has a positive significant effect with Accounting Profession in Jordanian Audit Firms.
3. **H3**: Organizational Structure has a positive significant effect with Accounting Profession in Jordanian Audit Firms.
4. **H4**: Human Resources has a positive significant effect with Accounting Profession in Jordanian Audit Firms.

1.7 Study Framework



Model (1-1): Study Model

1.8 Terminology

In this research, we defined the model variables as below:

IT Infrastructure: IT Infrastructure is defined broadly as a set of information technology (IT) components that are the foundation of an IT service; typically physical components (computer and networking hardware and facilities), but also various software and network components. (“IT Infrastructure,” Wikipedia, 2024)

Regulatory Environment:. It is that part of the firm's external marketing environment on which legal and political forces act to change regulations which affect the marketing effort; regulation changes can pose threats or present opportunities. (Regulatory Environment - Monash Business School, n.d, 2023)

Organizational Structure: Organizational Structure is a method by which work flows through an organization. It allows groups to work together within their individual functions to manage tasks. An organizational structure is a system that outlines how

certain activities are directed in order to achieve the goals of an organization. These activities can include rules, roles, and responsibilities. (“Organizational Structure”, Investopedia, 2024)

Human Resources: Human resources (HR) is the division of a business that is charged with finding, recruiting, screening, and training job applicants. It also administers employee benefit programs. (“Human Resources (HR)”, Investopedia, 2024)

Accounting Profession: A regulated field in which practitioners are only permitted to use this professional title and practice their particular profession in addition to being required to be registered members of the Certified Accountants Association. Its primary responsibilities include planning, organizing, and coordinating the accounting of entities subject to income taxes that have or are required to have regularly organized accounting. Also, adhering to applicable legal requirements and accounting principles; taking responsibility for the technical regularity of the referred entities' tax and accounting areas; and signing the corresponding tax returns alongside the legal representative of the referred entities. (Lucas et al., 2023)

CHAPTER TWO

Literature Review

CHAPTER TWO
Literature Review

2.1 Overview of the Chapter

The chapter proceeds as follows. In Section 2.2, Overview of Accounting Profession. Section 2.2.1 Literature on IT Infrastructure. Section 2.2.2 Literature on Regulatory Environment. Section 2.2.3 Literature on Organizational Structure. Section 2.2.4 Literature on Human Resources. Section 2.3 Previous Studies. Section 2.4, Conclusion of Chapter.

2.2 Overview of Accounting Profession

The accounting profession is a conventional one, with long-established norms and principles that have not changed. But the accounting profession is also being impacted by increased regulation, technology advancements, and company globalization. The necessity for quick adaptation and change of company practices and business processes without straying from fundamental accounting laws and principles reflects challenges facing the accounting profession. (Gulin et al., 2019)

The critical literature on the origins, growth, and decline of the professional paradigm in accounting and auditing is reviewed in this chapter. Although there is a lot of material on critical accounting, this chapter concentrates on studies that offer a "immanent critique" of professionalization (i.e., a breakdown of the inconsistencies in this institutional form) or situate the accounting profession in a political economy framework that looks at how it interacts with the state, the economy, and civil society. The last section of the chapter lists the urgent research questions that result from accounting's transition into a "post-professional" field. According to this viewpoint, the commercial accounting

model does not only replace the professional model; rather, it creates a variety of hybrid institutions with unique characteristics that will take further research, both theoretical and empirical, to fully understand. Richardson, Alan J.. (2017). Professionalization and the Accounting Profession. The Routledge Companion to Critical Accounting, edited by Robin Roslender, London: Routledge. In every aspect of life, computers are progressively taking the place of manual processes and growing in significance over time. These days, a computer is an essential tool for business. A computerized system called the Accounting Information System (AIS) is used by both trading and non-trading organizations to collect, store, and process various financial and accounting data. Businesses utilize AIS to generate reports on the organization's performance and financial situation that stakeholders can use to inform important choices. (Yadav, 2023)

2.2.1 IT Infrastructure

The goal of the current study was to investigate how information and communication technologies (ICTs), knowledge management (KM), data warehousing (DW), and data mining (DM) affect the effectiveness and results of the application of accounting information systems (AIS) by using information technology (IT) infrastructure as a mediating factor. Employing a quantitative methodology, 143 employees of Jordanian food manufacturing companies were given a questionnaire; primary data were filtered and examined using SPSS version 27. The study's findings corroborated those of Zhang (2021) and showed a positive correlation between data mining and AIS performance. This was due to the fact that data mining, along with its various strategies (prediction, classification, collecting, and distribution), could facilitate the management of massive amounts of data and transfer it to AIS applications for improved accounting means processing. Kim (2020), however, attributes this association to a well-designed IT

infrastructure, which seemed to be the primary and most significant factor influencing the degree of performance of both data mining and AIS applications. The current study concluded that implementing technology results in increased data generation, and that an organization's requirement to enhance its data organization, storage, classification, and analysis increases with the amount of data it receives. This is only possible with organizational vigilance and complete understanding of the role technology plays in enhancing organizational performance. Qatawneh, A. (2022). The influence of data mining on accounting information system performance: A mediating role of information technology infrastructure. Journal of Governance & Regulation, 11(1), 141–151. Accounting departments today primarily rely on accounting information systems to help them make decisions based on up-to-date, modern data. Additionally, the majority of accounting procedures can be improved by combining accounting information systems with developing technology. In order to make choices that can improve an organization's performance and strategic flexibility, modern accounting information systems (AIS) in conjunction with emerging technologies are given top attention. Through the mediated role of information systems (IS)-enabled strategic enterprise management (IS-SEM) practices and decision-making performance (DMP), the study aims to determine the impact of information systems infrastructure integration (ISII) on strategic flexibility and innovation (SFI). (Yoshikuni et al., 2023). Some firms use cybersecurity technologies to enhance the workflow within the accounting process and has an effect on Accounting Information Systems, the research had a finding which states that a key component of accounting information systems (AIS) research involves cybersecurity concerns. But as cybersecurity has become more and more important in other fields, like computer science and management information systems, it has become less obvious what makes AIS-based cybersecurity research unique, what special insights it has brought to the field, and what

exciting new directions AIS research into cybersecurity has yet to explore. We conduct a literature study spanning 56 publications published in 11 journals focused on AIS in order to address these topics. We identify four separate but connected study topic categories: cybersecurity threats and hazards, cybersecurity controls, assurance linked to cybersecurity, and cybersecurity breaches. (Cram et al., 2023). Similarly, Based on the characteristics of immutability, append-only, shared, verified, and agreed-upon (i.e., consensus-driven) blockchain data, blockchain technology can enhance transparency and confidence in accounting practice and how professionals can use blockchain data to improve decision-making. For the AI systems used by auditors, multi-party validation of blockchain protocols adds real-time reliable data to boost efficiency and certainty. The four themes that have emerged from the literature on how blockchain technology has altered accounting record-keeping are summarized in this review: event-based accounting, real-time accounting, triple entry accounting, and continuous auditing. The study advances our understanding of how to use blockchain technology to reduce information asymmetry and enhance stakeholder cooperation by interpreting the results through the lenses of agency theory and stakeholder theory. (Han et al., 2023). Due to the effects of globalization, rapid technological advancement, the rise of big data, the widespread use of internet-based applications, and even standardization, the current era has created favorable conditions for the emergence of a novel idea known as cloud accounting. The shift from old computer business models to cloud-based solutions, the digitalization of business, and the growth of virtual reality are some of the real guiding regulations influencing the market. On the other hand, accounting, a vital component of the framework, supports any business' operations. (Chandra & Gupta, 2022)

Summary: This conclusion provides a concise overview of several studies exploring the impact of technology on accounting information systems (AIS) and related practices. It discusses findings regarding the positive correlation between data mining and AIS performance, the influence of information systems infrastructure integration on strategic flexibility and innovation, and the importance of cybersecurity in AIS research. Additionally, it highlights the potential of block chain technology to enhance transparency and decision-making in accounting, as well as the emergence of cloud accounting driven by globalization and technological advancements. Overall, the studies underscore the critical role of technology in shaping modern accounting practices and improving organizational performance through effective AIS utilization.

2.2.2 Regulatory Environment

Researchers look into how regulatory frameworks and accounting standards affect how valuable accounting data is. Previous studies reveal that in Mexico in the late 1990s, there was no market response to earnings announcements. But starting in 1999, a number of legislative adjustments necessitated that businesses adhere to a code of conduct and that they submit their quarterly reports electronically. Furthermore, Mexico revised its accounting standards in 2007 in an effort to move closer to IFRS. We think that after these modifications to the reporting environment are put into effect, the market will respond to earnings announcements. Our notion is supported by our findings. In addition, we uncover evidence supporting our hypothesis that most share classes exhibit a price reaction to earnings announcements, and all share classes exhibit a volume reaction. Lastly, we discover evidence in favor of our theory that the market's response to a firm's earnings release is influenced by its information environment. All things considered, our research indicates that in the new reporting environment, earnings statements contain

more information. (Eiler et al., 2015) One of the most exciting technology developments in recent years is blockchain, which has the potential to fundamentally alter how the accounting function uses information systems. Nevertheless, disruption is anticipated, as adoption rates are still low. Determining the elements driving adoption is necessary to enable the accounting community to fully utilize blockchain technology. One of the first studies to use an inductive approach to investigate and create an adoption model for blockchain technology and accounting applications is this one, which is based on the Technology-Organization-Environment (TOE) framework and includes a trust variable. The study's depth of investigation and comprehension was enhanced by the utilization of triangulation in its methodologies and data sources. (Seshadrinathan & Chandra, 2021) First, a thorough literature review was carried out. Utilizing the encoding process, which allowed for the identification of influencing elements and the development of an adoption model, its outcomes were further improved. The next step was to conduct a qualitative exploratory study on twelve firms that were about to deploy accounting programs. Relative advantage, uncertainty, top management support, industry, regulatory environment, competitive pressure, technology readiness, and trust are eight key elements impacting the adoption as determined. The research highlights possible disruptions to allow for a more thorough assessment of the technology's suitability for deployment, while also demonstrating the value of blockchain in accounting. The low generalizability of the data could be addressed in a future investigation using quantitative methods. (Seshadrinathan & Chandra, 2021). The way businesses communicate and conduct business with their suppliers and consumers has significantly changed as a result of information technology advancements. Because of this, businesses, regulators, investors, consumers, and scholars are paying more and more attention to cybersecurity risk. For example, guidelines for the disclosure of cybersecurity incidents and risks as well as

possible solutions for internal controls in the managers' discussion and analysis section of 10-K annual financial reports have been made available by the Securities and Exchange Commission. Even while cybersecurity research is becoming more and more popular, there isn't a comprehensive analysis of the literature that highlights potential areas for future advancements in the field. (Walton et al., 2021) Three significant findings come from an analysis conducted by researchers. First, studies on the financial impacts of internal control quality show that users of financial data are able to rely a lot of their significant judgments on the effectiveness of internal control. Second, the empirical relationship between ownership structure, particular board qualities, and the efficacy of internal control is not widely agreed upon in the research findings. The empirical evidence typically indicates that the traits of the audit committee and the quality of internal control are positively and significantly correlated. Finally, despite the increasing amount of research being done outside of the US, there are still opportunities to look at the origins and consequences of internal control in other legal systems. (Chalmers et al., 2018).

Summary: This paragraph summarizes research results from multiple studies looking at how accounting procedures are changing. Mexico's regulatory reforms have enhanced the way the market reacts to earnings reports by indicating the effects of new laws and updated accounting standards. Furthermore, studies explore the use of block chain technology in accounting, utilizing the Technology-Organization-Environment paradigm to pinpoint critical adoption determinants. Regulators have released rules for the notification of cybersecurity events, highlighting the increasing importance of cybersecurity in corporate operations and the industry's increased awareness of cyber dangers. Additionally, research emphasizes how important internal controls are to guaranteeing the accuracy of financial data, but also highlights the need for more

investigation into how ownership structure and internal controls relate to one another. Collectively, these investigations highlight the dynamic interplay of regulatory frameworks, technological advancements, cybersecurity concerns, and internal controls, all of which shape the contemporary landscape of accounting practices.

2.2.3 Organizational Structure

An extensive corpus of study has looked at how organizations process information, starting with Simon (1947) and driven by curiosity about how formal organizational structure affects decision-making. (Joseph & Gaba, 2020). The requirement to assign authority and responsibilities will vary depending on the size of the company as centralized activities in organizations get more complex in the event of business development. Directors are in charge of organizing and running the company in a decentralized business structure. High-level managers will have more time to concentrate on strategic planning if middle managers are given the ability to oversee day-to-day operations. The purpose of the responsibility accounting system is to track and record expenses according to each person's degree of accountability. Only the costs that each supervisory area is accountable for and has control over are charged. Cost centers, income centers, and investment centers are the three main categories of responsibility centers. Accountability accounting can be utilized to identify the reasons behind any discrepancies between budgeted and actual amounts, hence enhancing the function. We can also ascertain the accountability of any management in the organization to fulfill his feasible objectives. (Safa, 2012). Business organizations used to only focus on survival and profit, but more recently, they have expanded their goals to include gaining a competitive edge, sustainability, surviving turbulent times, customer satisfaction, and efficient decision-making. (A. Ali & AlSondos, 2020) Companies nowadays need an information system

that provides quick solutions to complicated business problems since they operate in a highly competitive and dynamic global business environment. In order to streamline and improve their business operations, a large number of companies have fully implemented accounting information systems. (A. Ali & AlSondos, 2020) A number of industries have benefited from technological advancements; accounting information is now one of the most important tools in information and technology, having a significant impact not only on financial controls but also on performance management assessment. (Al-Delawi A.S., Ramo W.M. , 2020). Organizations work to redefine internal controls, adapt governance structures to accommodate digital personnel, and standardize and optimize procedures. They also create tools that rank jobs similar to scorecards. Only certain processes—those that are repeatable, structured, governed by rules, and involving digital inputs—should be automated by organizations. Organizations benefit from reduced mistake rates, greater process documentation, more precise process performance measurement, and higher-quality reports in addition to cost reductions. (Kokina & Blanchette, 2019). Integrity and complexity characterize organizational resiliency. Employing a longitudinal qualitative case study, organizational resilience is examined in this context as the development of risk awareness, cooperative preference, agility, and improvisation. Through its demonstration of how organizational structure balance might promote organizational resilience qualities, the research makes a significant contribution to the area. (Andersson et al., 2019). Information systems scholars and practitioners find it difficult to define digital transformation, despite the fact that it presents many opportunities for today's organizations. This is especially true when it comes to how it varies from the widely accepted notion of information technology (IT)-enabled organizational transformation. (Wessel et al., 2021)

Summary: Information processing inside organizations, accounting systems, business objectives, technology developments, internal controls, organizational resilience, and digital transformation are all included in this synopsis. It highlights how organizational structures have evolved to facilitate effective decision-making and how company objectives have expanded beyond profit. The significance of accounting information systems in handling difficult problems, the effect of technology on financial controls, and initiatives to automate procedures in order to expedite them are important points. It also draws attention to studies on organizational resilience and the continuous difficulty in characterizing digital transformation in technology and organizational management.

2.2.4 Human Resources

A company's accounting information system, which unifies data from all divisions, assists decision-makers in making fast, correct judgments based on the information it gathers and retains. In the current digital age, when most corporate transactions take place online, the necessity of AIS has increased. AIS has made a significant contribution to the company's data collection, archiving, retrieval, and processing during pandemics when digital means are the only way to keep the firm operating. A growing number of businesses are using AIS as a tool to increase productivity because of its low cost, quick reporting, and data integration capabilities. Over the last twenty years, AIS has experienced significant advancements in technology. (K & S, 2022). Although it is often acknowledged that small and medium-sized practices (SMPs) are a major source of employment counsel and human resources for small and medium-sized businesses (SMEs), little is known about the specifics of these relationships. This paper investigates this knowledge gap. It looks at the resources and support that SMPs use, as well as how

this support function fits in with the fundamental SMP competences. There were nineteen interviews conducted. The study discovered that the support provided placed a strong focus on employment practices and contracts. The resources used and the help provided were correlated with SMP's size. The primary reason SMEs went to their accountant for assistance with human resources and employment was because of the confidence that was built during the delivery of standard accounting services. The paper highlights many areas that call for more research and offers a valuable perspective on how SMEs are helped in this field. (Jarvis & Rigby, 2012). The current corporate landscape, which has entered the era of globalization, necessitates that organizations enhance the efficiency of their resources. encompassing information systems for accounting. The use of information technology and the skill of human resources are two factors that can impact how successful accounting information systems are. (Fatimah, 2022). As digitalization interacts with ubiquitous technology-enabled systems that support financial management and corporate activities, it impacts the accounting profession more and more. It is difficult to enforce compliance with these systems because their use is typically less than voluntary. Understanding potential users' views is crucial in this situation since their pessimism might lead to resource waste via ambivalence, frustration, and underuse. (Alamin et al., 2020). It is beneficial to the performance and long-term growth of SMEs to improve the quality of accounting information systems with the assistance of accountant resources. Furthermore, the quality of accounting information systems was evaluated using a multidimensional scale that considered utility, information quality, and system quality. (Binh et al., 2020).

Summary: In light of globalization and digitization, this synopsis explores the significance and development of accounting information systems (AIS). Particularly in

the digital age where the majority of transactions take place online, AIS is essential in enabling quick and accurate decision-making. Particularly during pandemics when digital means are crucial for operations, businesses, including small and medium-sized practices (SMPs) and SMEs, are depending more and more on AIS for data collecting, storage, and processing. Advances in technology, human resource support, and user compliance all have a role in how effective AIS is. Studies emphasize that aspects including usefulness, information quality, and system quality are critical to the success and long-term growth of SMEs, and that enhancing AIS quality is crucial.

2.3 Previous Studies

ProQuest. (n.d.). Retrieved May 12, 2024, a study titled: **"Accounting Information System And Financial Sustainability Of Commercial And Islamic Banks: A Review Of The Literature" -**

In order to examine how AIS implementation might improve financial sustainability inside commercial banks and how it might impact the aforementioned organizational constructions, this need has not yet been thoroughly investigated. The effect of accounting information systems on banks' ability to maintain their financial stability is examined in this review. Examining the conceptual, theoretical, and empirical underpinnings of accounting information systems and business financial performance is the main objective. The review's conclusions show that earlier studies on the relationship between accounting information and financial performance have focused only on the costs associated with an accounting information system's relationship to an organization's financial success. Even Nevertheless, there are still conflicting findings when assessing how AIS affects financial sustainability, despite the importance of its introduction. Additionally, the majority of studies in industrialized economies employed computerized accounting systems techniques, and most studies employed survey research designs to examine this

association, according to this review. In order to fill the vacuum in the literature, this review urges more research.

Meiryani, Sun, Y., Isa, S. M., & Candra, V. L. (2020, August 1). a study titled: **"The Effect of System User Support on Accounting Information Systems. Systematic Reviews in Pharmacy"**

The timely provision of information by accounting information systems helps enhance decision-making. Accounting information systems play a crucial role in the organization by offering precise and timely data, which enables the business to perform operations more effectively and efficiently, enhance product quality, and lower costs. The purpose of this study is to ascertain how the performance of the Accounting Information System is affected by system user support in the Development Information System. Questionnaires are used to collect primary data for this study, which employs quantitative approaches. This study employed multiple linear regression analysis using Rstudio program as its analytical tool. The findings demonstrated how system user support influences information system performance during development.

Herman, N. M., Nirwana, Fahdal, M. A., & Hasan, H. (2023). a study titled: **"The Role of Technology and Accounting Information Systems in Improving the Operational Activities of MSMEs"**. International Journal Of Humanities Education and Social Sciences, 3(3)."

The growth of a nation's economy is greatly influenced by Micro, Small, and Medium-Sized Enterprises (MSMEs). MSMEs, however, frequently struggle with operating management. With the help of accounting information systems and technology, MSME operations can become more productive and efficient. This article tries to explain how. This study examines previously published books, papers, and other relevant materials using the literature review methodology. According to the findings of this

literature analysis, technology and accounting information systems are now crucial tools for MSMEs looking to manage their businesses more successfully. The way MSMEs run and interact with their clients has evolved as a result of technological advancements like accounting software, electronic payment systems, and e-commerce platforms. The present study underscores the advantages that technology offers in terms of streamlining inventory management, overseeing finances, and analyzing data to enhance decision-making.

Journal of Economic Cooperation and Development , 41, 2 (2020), 67-90 a study titled: **"Availability of General Control Procedures of the Security of Accounting Information System (AIS): Evidence from Yemen."**

Accounting information system The most crucial instrument that the institutions use to carry out their operations is AIS. Consequently, in order to safeguard the security of AIS, it is critical to pay attention to the availability of general control procedures, or GCP. Determining the degree of GCP of AIS security availability in Yemeni commercial banks is the primary goal of this study. The method employed is a descriptive analytical one. The principals and experts in the finance, IT, and internal audit departments at the head offices of commercial banks are given a questionnaire to complete in order to gather data. Merely 78 questions from the given questionnaire are legitimate and appropriate for examination.

Nguyen Phu Giang, Tran Nguyen Bich Hien, Nguyen Thi Ha, Volume 8, Issue 2, 2022, Multicultural Education a study titled: **"Factors Affecting The Application Of Sustainable Accounting And Sustainable Development In Enterprises".**

The goals, ideas, measurement techniques, and sustainability accounting reports are discussed from both macro and micro viewpoints in this article. The essay also examined how using sustainability accounting in businesses might improve sustainable

development. Studies indicate that implementing sustainability accounting can lead to the sustainable growth of companies and society as a whole, encouraging companies to deliberately embrace sustainability accounting. The factors influencing how sustainable accounting is applied in businesses are also identified and measured in this article. A total of 197 manufacturing companies across 6 industries are surveyed: food processing, rubber processing, steel production, plastic packaging, and fertilizer production.The SEM structural equation modeling approach was the main technique for data analysis used in this investigation.

Alshaikh, M. A. (2022), Asia-Pacific Journal of Management and Technology (AJMT), 3(1), Article 1. a study titled**: "The Impact of of Accounting Information on Stock Returns"– Integrative Literature Review.**

An integrated (and occasionally critical) assessment and evaluation of pertinent material is provided by the literature review. This is primarily accomplished by placing this study within the framework of pertinent asset pricing and capital markets accounting studies, including arbitrage pricing and the empirical data on return anomalies. A few important sections of the body of literature already in existence are connected to this study: the importance of idiosyncratic accounting information, empirical asset pricing research, and accounting for capital markets research. Within the framework of arbitrage pricing theory, the empirical approach employed in this paper provides a specification for empirical asset pricing accounting wherein average equity returns are justified with respect to the quality of accounting data. The literature makes a case for looking into the conceivable effects of accounting information quality on asset prices and predicted equity returns. By estimating a multifactor asset pricing model with a variable measurement representing the accounting information construct on the explanatory side of the model, the study achieves its goals. In order to achieve this goal, the purpose of this study is to

record empirical data regarding the influence of accounting information quality on stock returns.

Qasim, A., El Refae, G. A., & Eletter, S. (2022). A study titled: **"Embracing Emerging Technologies and Artificial Intelligence into the Undergraduate Accounting Curriculum: Reflections from the UAE. Journal of Emerging Technologies in Accounting", 19(2), 155–169.**

This study investigates how the undergraduate accounting curriculum in the United Arab Emirates (UAE) is affected by the digital revolution of the market. Companies and government organizations in the United Arab Emirates have lately begun testing and using AI, Blockchain Technology (BT), and Data Analytics (DA) in their operations in response to many government initiatives toward artificial intelligence (AI) transformation. Concerns have been raised about whether current accounting curricula are preparing accounting graduates for the new IT requirements pertinent to the current accounting job market in light of the corporate environment's digital revolution. In order to do this, this study investigates the degree to which the UAE's present accounting curriculum takes into account the nation's ongoing digital revolution.

Hasan, A. R. (2021). A study titled: **"Artificial Intelligence (AI) in Accounting & Auditing: A Literature Review"**. **Open Journal of Business and Management, 10(1), Article 1.**

The use of artificial intelligence (AI) in accounting and auditing is examined in this review article, which highlights the necessity of adapting to Industry 4.0 technologies. It promotes interdisciplinary cooperation to solve problems and fully utilize AI's ability to increase accuracy and productivity. It is known that there are issues with skill shortages, job displacement, and economic disparities. Revisions to education, policy, and training programs are necessary for professional bodies, regulators, and academia to get ready for

this change. It is expected that hybrid professionals would spearhead the shift. Although AI presents prospects, major changes in the accounting and auditing profession are anticipated in the near future as a result of its impact.

Al-gnbri, M. K. (2022). A study titled: **"Accounting and Auditing in the Metaverse World from a Virtual Reality Perspective: A Future Research". Journal of Metaverse, 2(1), Article 1.**

From the standpoint of the most well-known technology, virtual reality (VR) technology, or the Metaverse, the research attempts to shed light on and pose questions regarding the future of accounting and auditing. It is thought that a normative strategy would be suitable for next studies. The research adds something new in that it is the first scientific study to link accounting, auditing, and the Metaverse a connection that has never been made before by any other research. The Metaverse, which is a prominent finding of the study, indicates a vertical rather than a horizontal development in accounting and auditing, with the same goals in mind. They will have additional tools in the form of metaverse technologies. Additionally, when Metaverse generates new digital assets, reliable tools and disclosure techniques need to be provided through accounting measurements. training in accounting.

Ghandour, A. M., & Dina. (2021). A study titled: **"Analytical Review of the Current and Future Directions of Management Accounting and Control Systems" (SSRN Scholarly Paper 3819654).**

This essay explores the development of management accounting and control system practices over the course of two centuries. It highlights that a number of variables, such as the quickening pace of technical development, the growing complexity of corporate settings, modifications to organizational structures, and changes in managerial styles, have contributed to these developments. The report tries to determine the current state of

management accounting procedures and predict possible future developments by performing a thorough analysis of the literature. It uses an analytical method to accomplish this, building a conceptual framework that encompasses contemporary management accounting practices in the process. Furthermore, the study promotes the improvement of managerial decision-making by suggesting that managers should place more of an emphasis on developing their technical and interpersonal skills in addition to having a deeper comprehension of modern management accounting methods. This thorough research emphasizes how management accounting procedures are dynamic and how important it is to continuously adjust them to changing corporate environments.

Jans, M., Aysolmaz, B., Corten, M., Joshi, A., & van Peteghem, M. (2022). A study titled: **"Digitalization in accounting warmly embraced or coldly ignored?" Accounting, Auditing & Accountability Journal, 36(9), 61–85.**

While it began as a branch of accounting some thirty years ago, the subject of research on accounting information systems (AIS) may eventually become its own distinct discipline. The subfield of accounting information systems and the parent research field of accounting must combine, nevertheless, in order to conduct pertinent, high-quality research going forward, given the significance of digitalization and its applicability to accounting. The gap between AIS research that is frequently found in specialized AIS research sources and AIS research that is incorporated in accounting literature is examined experimentally in this study.

Wadi, R. M. A., Kukreja, G., & Jaber, R. J. (2021). A study titled: **"The Role of Information Technology in Accounting: Literature Review.".**

The last several decades have seen a dramatic shift in a number of industries due to technological innovation, accounting included. The accounting function has undergone a revolution thanks to information technology (IT), which allows businesses to obtain top-

notch finance and accounting services from a distance even if they do not have internal accounting systems. With the help of IT, tasks can be completed more quickly and effectively by making efficient use of time and resources. Electronic approaches are also replacing paper-based ones, increasing efficiency and efficacy. According to the report, IT improves data processing speed, accuracy, accessibility, and ease of use, which benefits accounting practice.

2.4 Previous Studies Gap

This paragraph summarize the gap between the researcher's study and the previous studies. In which, the researcher chose four Independent Variables (IV) (IT Infrastructure, Regulatory Environment, Organizational Structure and Human Resources) that affect the Dependent Variable (DV) accounting profession. However, the gap relies in the variables chosen in comparison to the previous studies, but there is a proof that there is a positive effect between the (IV) and (DV) from each study or literature review in regards to them. Moreover, the researcher studied these variables in Jordanian Audit Firms, more specifically the accountants within the accounting department in these Jordanian audit firms. Finally, the results will be discussed moving onward with the upcoming chapters of this paper.

2.5 Conclusion of Chapter

The accounting profession, rooted in long-established norms and principles, faces a dynamic landscape shaped by evolving regulations, technological advancements, and globalization. This chapter delved into various aspects of the profession, highlighting critical literature on professionalization, the impact of information technology infrastructure, regulatory environments, organizational structures, and human resources.

Examining the literature on information technology infrastructure, it became evident that technologies such as data mining play a crucial role in enhancing the performance of accounting information systems. The implementation of robust IT infrastructure not only facilitates data management but also fosters organizational vigilance and understanding of technology's role in improving performance.

Furthermore, insights into regulatory environments underscored the importance of legislative adjustments in influencing market responses to earnings announcements, thereby enriching accounting data with valuable information. Organizational structure literature emphasized the need for decentralized structures to adapt to business growth while maintaining accountability through responsibility accounting systems.

Human resource studies shed light on the significant role of small and medium-sized practices in providing employment counsel and resources for SMEs. The trust built through standard accounting services often leads SMEs to seek assistance in human resource management from their accountants.

The exploration of previous studies highlighted the changing role of accountants in accounting information systems, the challenges and advantages of real-time reporting, and the impact of AIS on the quality of accounting information and organizational performance.

In conclusion, this thesis chapter provides a comprehensive overview of the multifaceted nature of the accounting profession, emphasizing the need for adaptation to technological, regulatory, and organizational changes while upholding fundamental accounting principles. The evolving landscape of the accounting profession presents both challenges and opportunities, calling for continuous research and exploration to navigate effectively in this dynamic environment.

CHAPTER THREE

Research Method

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Research Method

3.1 Introduction

This chapter includes a description of the methodology used to conduct this study, as it includes a description of the study method, population and sample of the study, as well as the steps for constructing the questionnaire, the data collection tool, and the extent of its reliability and validity. It also includes the methods used in collecting data and the statistical methods used in analyzing the data.

3.2 Research Method

This section introduces and justifies the overall approach to the research design of this study. Hypotheses were tested by using quantitative data. Hence, the research involved quantitative aspect. The quantitative aspect of the research design is discussed, including the unit of analysis, the population and the sample, operationalization of constructs.

3.3 Research Design

This section discusses the proposed plan to examine the research framework. In particular, this section sheds light on research nature and research approach, sampling procedures, research instrument, validity and reliability of measurement, data collection, data analysis.

3.3.1 Nature of Study

This study focuses on predicting the factors that significantly account for variance in Accounting Profession thus; it can be classed as a hypothesis testing study. Research can be an exploratory, descriptive or hypotheses-testing. An exploratory research is

undertaken to explore a new area of research, while descriptive research attempts to describe certain characteristics of a phenomenon. By contrast, hypotheses-testing studies focus on examining the variation in the dependent variables (Sekaran & Bougie, 2016). The type of study carried out depends on the objective of the research.

3.3.2 Research Approach

Selection of appropriate approach and method assumes critical importance when conducting a research (Galliers, 1992). A review of prior studies in Accounting Profession research helps to identify the most appropriate approach to carry out the research.

According to Myers (1997) quantitative research methods were originally developed in the natural sciences to study natural phenomena. Straub et al. (2004) defined quantitative (positivist) research, as a technique that allow IS researchers to answer research questions about the interaction of humans and computers. Quantitative studies focus on testing hypotheses and generalizing the findings to a broader population (Saunders et al., 2007). Examples of quantitative methods include surveys, laboratory experiments, formal methods (e.g. econometric) and numerical methods such as mathematical modelling. Mohamad and Ismail (2009) review approaches that used to carry out the IS adoption research. They find that quantitative approach is the one most currently adopted to carry out research.

It can be seen from the above analysis that survey approach dominates IT adoption research methodologies. It provides snapshots of specific practices or behavior in specific time from which inferences may be made (Lin et al., 2007). It is realistic and helps make proper generalizations (Mohamad & Ismail, 2009). Additionally, it enables the researcher to focus on a specific problem, to pursue a rigorous method, and to generate valid

conclusions (Sekaran, 2003). Pinsonneault and Kraemer (1993) emphasize that the survey approach is most appropriate when the dependent and independent variables are well-defined and a conceivable model of the expected relationships exists. This study has a well-defined dependent variable and there is clear causality between research variables and are supported by theoretical basis. This study also interested in generalizing the research result to audit firms. Due to these characteristics, this study will adopt the survey approach to investigate and examine research framework.

3.3.3 Population and Sample Frame

The population of this study is Accountants from audit firms, companies and organizations like the Big4 and non-big4 audit firms in capital of Jordan i.e. “Amman”.

Sekaran (2006, pp. 266-267) defines sampling as “a process of selecting a sufficient number of elements from the population, so that by studying the sample and an understanding of its properties or the characteristics, we will be able to generalize the properties or characteristics to the population elements.”

The sample is considered as a sub-set of the population. According to Kumar (2005), the sampling frame can be used for selecting the samples. Numerous techniques can be applied to choose the samples. Sekaran and Bougie (2016) suggested three possible sampling techniques to generalize the results, which are simple random sampling, cluster sampling and systematic sampling. However, census of population is an investigation of all the elements that make up the population by focus on the total population rather than a sample (Zikmund et al., 2013). In this study, the population in this study is (32) audit firms.

For the purpose of this study the samples include all the population. This approach is adopted because of the small population size of audit firms.

3.4 Research Sample

Since most auditing firms are located in Amman and due to the cost and time considerations the researcher limited the research population to those who are doing professional accounting services in audit firms, the population was concentrated on firms located in the capital of Jordan i.e. “Amman”.

Several techniques are available for selecting the samples. Sekaran and Bougie (2016) specify three possible techniques for the purpose of results generalization. These include (i) simple random sampling, (ii) systematic sampling, and (iii) cluster sampling. The study selects the sample firms randomly from the Jordanian Association of Certified Public Accountants (JACPA) Directory 2017. The questionnaire was designed electronically through Google Forms, and to ensure the retrieval of the largest possible number of questionnaires, (140) questionnaires were distributed (electronically from Facebook, WhatsApp applications) to the study sample of workers in auditing companies in Jordan, and (126) questionnaires were retrieved, Therefore, the recovery rate is (90%).

3.5 Unit of Analysis

The unit of analysis for this study is General Accounting comprising (126) Accountants from each level and position. Also, they are represented by Accountants based on their job title in the firm they work in.

Control variables that were identified to have effect on the respondents’ perception toward the dependent variables are age, years of experience, level of education, job title.

3.6 Research Instrument

A structured questionnaire has been selected as the main research instrument for this study. Questionnaire possesses several advantages over other types of instruments. Furthermore, it helps to obtain standardized answers from respondents (Hair, Money, Page, & Samouel, 2007; Sekaran & Bougie, 2010).

The research instrument has two sections. Section A contains designed to collect demographic information of the respondents including age, years of experience, level of education, job title.

3.7 Operationalization of Variables

The model of this study consists of four categories of research variables, dependent variable and independent variables. The dependent variable of this study is Accounting Profession. IT Infrastructure, Regulatory Environment, Organizational Structure and Human Resources are the independent variable.

Table (3-1): Sumsmarizes the operationalization of variables.

Variables	Operationalization
IT Infrastructure	1. The company provides modern computers with high specifications and quality for processing accounting data. 2. The company has advanced software available for efficiently processing accounting data. 3. The company has an efficient internal communication network for transferring accounting data. 4. The accounting software in the company is characterized by accuracy in executing accounting operations. 5. The company regularly updates and maintains its software and technological devices.
Regulatory Environment	There are clear laws and regulations governing the company's operations. 7. The company establishes internal policies and procedures to ensure compliance with regulatory requirements. 8. The company adheres to the standards and regulatory specifications imposed by regulatory and governmental authorities.

Variables	Operationalization
	9. The company reviews and updates its internal policies and regulations based on regulatory requirements. 10. The company maintains the required disclosure, transparency as mandated by regulatory, and oversight bodies.
Organizational Structure	11. The hierarchical levels within the company align with the size and complexity of its operations. 12. The degree of specialization and functional division within the company corresponds to the nature of its operations. 13. The company updates its organizational structure to align with changes in its strategy. 14. Authorities and responsibilities are delegated appropriately across various organizational levels. 15. The organizational structure of the company is characterized by sufficient flexibility to keep pace with changes in the work environment.
Human Resources	16. The company hires qualified employees who are trained in using the accounting information system. 17. The company regularly evaluates employees' proficiency in using the accounting information system. 18. The company provides ongoing training programs for employees on using the accounting information system. 19. The company encourages employees to develop the accounting information system. 20. The company provides technical and administrative support to employees to ensure the effective use of the system.
Accounting Profession	21. The accountant gains practical and theoretical experience through participation in training courses. 22. The evolution of the accounting profession requires keeping up with the latest developments and technological changes in the field of information systems. 23. The continuous development of accounting educational and training curricula contributes to enhancing accountants' skills. 24. The existence of a mandatory professional technology education program for accountants enhances their abilities and skills. 25. Modern accounting software and applications help accountants carry out their tasks efficiently and effectively.

3.8. Data Collection

The following secondary and primary data were gathered from two sources in order to meet the study's objectives:

Secondary data: Secondary data is gathered from a variety of sources, including books, working papers, research projects, theses, journal articles, and the internet.

Initial data: Primary data for this study was gathered from accounting professionals working in accounting outsourcing firms using a questionnaire that was created and developed specifically for this purpose. This questionnaire included multiple-choice questions to demonstrate AIS Factors on accounting profession as well as questions based on Likert scales.

The questionnaire, which has two components and was the major instrument utilized to carry out this research, is as follows: The first section includes demographic information like age, years of experience, level education, and job title.

All questions are measured by a (1–5) Likert-type scale to rate respondents' actual reactions regarding each item as follows:

- Three (3) items were on a scale from one (1), "strongly disagree" to five (5), "strongly agree."
- Two (2) items were on a scale from one (1) "strongly disagree" to five (5) "strongly agree."
- And seven (7) items were on a scale from one (1) "strongly disagree" to five (5) “strongly agree."

Table (3-2): Likert Scale

Answer	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Grade	1	2	3	4	5

As shown in Table 3-2, a statement that is strongly agreed upon is assigned a score of 5, while a statement that is strongly disagreed with is assigned a score of 1. The remaining responses fall within this range of scores from 1 to 5. The mean and relative weight are primarily used to determine the level of agreement among the study sample regarding the questionnaire items and dimensions. The study also relied on the following equation to determine the relative importance, which is:

Relative Importance = (Upper Limit of Alternative - Lower Limit of Alternative) / Number of Levels

= (5 - 1) / 3 = 1.333

First: (Less than 2.33) indicates low agreement.

Second: (Between 2.33 and less than 3.67) indicates moderate agreement.

Third: (Between 3.67 and 5) indicates high agreement.

3.9 Validity of the study tool

3.9.1 Apparent honesty

The study tool was presented to a number of academic referees at Jordanian universities, and after they read the paragraphs of the questionnaire and its contents, some modifications and observations were noted, after which the researcher made all the modifications and observations.

3.9.2. Construct validity

To achieve the desired objectives of the study tool and to be able to measure its content, the value of the Pearson correlation coefficient was extracted, which shows the ability of each paragraph of the study and the extent of its connection to the dimension to which it belongs," as (Linn & Gronlund, 2018) indicated, The paragraph that carries A negative sign (-), which means that the trend is reversed, meaning that the direction of the paragraph is contrary to the dimension to which it belongs, or its correlation rate is less than (25%). It is preferable to delete it." The result of constructive validity is shown in Table (3-3).

Table (3-3): The degree to which each paragraph relates to the dimension to which it belongs

independent variable: Accounting Information System Factors							
IT Infrastructure		**Regulatory Environment**		**Organizational Structure**		**Human Resources**	
Item	correlation	Item	correlation	Item	correlation	Item	correlation
1	0.774**	6	0.646**	11	0.512**	16	0.697**
2	0.715**	7	0.784**	12	0.599**	17	0.768**
3	0.670**	8	0.760**	13	0.663**	18	0.788**
4	0.677**	9	0.594**	14	0.713**	19	0.833**
5	0.393**	10	0.774**	15	0.741**	20	0.835**
dependent variable: Accounting Profession							
Item	**correlation**						
21	0.730**						
22	0.730**						
23	0.817**						
24	0.736**						
25	0.782**						

We note from Table (3-3) that "the lowest correlation rate for the items of the study tool was (0.393), which is greater than (25%). We note that all items of the scale have a positive trend (+), and therefore no paragraph of the items of the study tool was deleted and therefore it is considered The items of the study instrument are structurally valid.

3.10 Reliability of the Study Tool

The reliability coefficient is calculated using the Cronbach Alpha Coefficient, and this coefficient is considered a measure of the internal reliability of the measurement tool. According to Sekaran & Bougie (2020), a statistically acceptable value for Cronbach's alpha is greater than 0.70.

Table (3-4): Results of the Cronbach Alpha reliability coefficient test

Accounting Information System Factors	IT Infrastructure	Regulatory Environment	Organizational Structure	Human Resources
Cronbach Alpha	.805	.740	.750	.842
Number of paragraphs	5	5	5	5
dependent variable:	**Accounting Profession**			
Cronbach Alpha	.805			
Number of paragraphs	5			
Overall index (0.921)				

Looking at the data in Table (3-4), "we find that the test value ranged between (0.842 -0.740) and the general index for all items was (0.921), all of which are greater than (0.70), so the study instrument can be described as stable."

3.11 Normal Distribution Test

The test of normal or normal distribution" was conducted for the answers of the study sample in order to confirm whether the data falls under the normal distribution or not, where the value of the Kolmogorov-Smirnov Test was calculated. One of the conditions of this test is that the value (Sig) of the data be greater than (0.05) (Field, 2018), and Table (3-10) shows the test results:

Table (3-5): Normal distribution test results

independent variable: Accounting Information System Factors				
IT Infrastructure	**IT Infrastructure**	**Regulatory Environment**	**Organizational Structure**	**Human Resources**
K-S	0.115	0.171	0.110	0.159
Sig	0.213	0.223	0.113	0.126
dependent variable: Accounting Profession				
K-S	0.097			
Sig	0.195			

Based on the test results shown in Table (3-5) “which indicate that the distribution of the data was normal, based on the value of (Sig), which had a value greater than (0.05) for all dimensions of the study.

3.12 Statistical Methods Adopted for Data Processing

To answer the study questions and test the hypotheses, the researcher used SPSS V.26 (Statistical Package for the Social Sciences). The statistical program was applied using the following methods:

- Frequencies & Percentages: They were used to determine the measurement indicators adopted in the study and to analyze the characteristics of the study sample in terms of demographics.
- Arithmetic averages (arithmetic mean): used to determine the level of response of study sample members to its variables.
- Standard deviation: It was used to measure the degree of dispersion of the responses of study sample members around the mean.
- Cronbach Alpha coefficient: It was used to measure the stability of the study tool (the questionnaire), the amount of its internal consistency, and the degree of reliability of the answers to the questionnaire items.
- Pearson Correlation: It is used to achieve the absence of a complete correlation between the study variables. It measures the extent of linear relationship between two variables and gives a value between -1 and +1. If the value is close to 0, it indicates that there is no significant correlation between the variables.
- Regression analysis: This statistical method is used to study the relationship between a dependent variable and the independent variable, and is useful in estimating the value of the dependent variable based on the values of the

independent variables. Multiple regression analysis also allows for estimating regression coefficients and measuring the extent to which each independent variable contributes to predicting the dependent variable.

3.13 Summary

This chapter has discussed the methodology employed in this study. In general, the study was conducted using a quantitative approach via random method by using a cross-sectional data collection strategy. The sample was all Accounting Outsourcing firms in Amman within the three months up until the data collection time. They were selected through a judgmental sampling method. The questionnaire was distributed by email to the respondents.

This study adapted to various aspects of research methodology, including non-response bias, descriptive statistics, Likert scales, research tool stability, and indicators such as standard deviation and mean. Non-response bias is addressed by excluding incomplete questionnaires. Descriptive statistics summarize data characteristics and aid in checking fundamental statistical assumptions. Likert scales provide structured methods for measuring attitudes and opinions. Research tool stability is ensured through expert review. Standard deviation indicates data variability, with higher values suggesting greater dispersion. A mean above 3 in a Likert scale indicates a tendency towards more positive responses. These methodological considerations contribute to the validity and reliability of research findings.

CHAPTER FOUR

Results of Data Analysis and Hypothesis Testing

4.1 Introduction

4.2 Description of the demographic data of the study sample members

4.3 Hypothesis Testing

CHAPTER FOUR

Results of Data Analysis and Hypothesis Testing

4.1 Introduction

The fourth chapter of the study is considered the main focus of research and analysis, as it aims to reach results and conclusions that answer the questions of the study. This chapter presents the results of the statistical analysis of the data collected through the study tool. The fourth chapter includes three main topics. First, the demographic and personal characteristics of the study sample are described. Second, participants' responses are analyzed and the relative importance of different variables is determined. Finally, the study hypotheses are tested using regression analysis.

4.2 Description of the demographic data of the study sample members

The frequencies and proportions of participants in the study sample were extracted according to various levels of demographic and personal variables. For example, the number of participants in each age group and the percentages for each category were calculated. Frequencies and proportions of participants were also extracted by age group, educational qualification, professional experience, and job level. The statistical description of participants' personal data aims to provide a clear picture of the characteristics of the study sample. The results were as follows:

Table (4-1): Distribution of the study sample according to their personal data

Variables	Categories	Frequency	Percent
Age	Younger than 25 years	13	%10.3
	25 - less than 40years	75	%59.5
	40 – less than 50 years	28	%22.2
	50 years & above	10	%7.9
	Total	**126**	**%100**

Variables	Categories	Frequency	Percent
Educational level	Bachelor's	15	%11.9
	Master's	74	%58.7
	PhD	28	%22.2
	High Diploma	9	%7.1
	Total	**126**	**%100**
Job title	Accountant	39	%31.0
	Senior Accountant	56	%44.4
	Accounting Manager	31	%24.6
	Total	**126**	**%100**
Experience	Less than 5 Years	13	%10.3
	5 – Less than 10 Years	65	%51.6
	10 - Less than 15 Year	32	%25.4
	15 years & above	16	%12.7
	Total	**126**	**%100**

Through Table (4-1), it is evident that the majority of the study sample individuals are within the age group (25 - less than 40 years), with a percentage of (59.5%) which is the highest percentage among the other age groups. They are followed by those whose ages are within the group (40 – less than 50 years), where the percentage reached (22.2%), followed by those whose ages are within the group (Younger than 25 years), with a percentage of (10.3%), and finally, those whose ages are within the group (50 years & above), where the percentage reached (7.9%), which is the lowest percentage in the study sample. This is consistent with the nature of the study sample individuals, who are accountants working in auditing companies in Jordan.

As for the (Educational level) variable, the percentage of those holding a Master's degree formed the highest percentage among the other educational levels, reaching (58.7%), followed by those holding a PhD degree, where the percentage reached (22.2%), followed by those holding a Bachelor's degree, where the percentage reached (11.9%), and finally, those holding a High Diploma degree, with a percentage of (7.1%) which is

the lowest percentage in the study sample. This result explains the high educational level of the study sample, as most of the jobs in auditing companies require a bachelor's degree as a minimum for employment, and the Jordanian society is generally educated, in addition to the fact that Jordanian auditing companies are always looking for expertise and competencies, which is achieved in the educated class.

As for the (Job title) variable, the highest percentage among the position and job title was for those working as a (Senior Accountant), where their percentage reached (44.4%), followed by those working in (Accountant) with a percentage of (31.0%), and finally, the employees in (Accounting Manager), where their percentage reached (24.6%), which is the lowest percentage. This reflects the importance of the responses of the study sample, which is consistent with achieving the study's objectives.

Regarding the years of experience of the study sample individuals, the analysis results showed that the highest percentage in the sample had (5 – Less than 10 Years) of experience, with a percentage of (51.6%), then those with (10 - Less than 15 Years) of experience, forming (25.4%), followed by those with (15 years & above) of experience, with a percentage of (21.7%), and finally, the sample individuals who were within the experience group (Less than 5 Years), with a percentage of (10.3%), which is the lowest percentage. The high level of experience is explained by the stability of Jordanian auditing companies and their need for competent employees with high experience, as well as their efforts to employ and maintain them as a basic human resource for the success of the institution and the achievement of its objectives.

4.2 Description of the Study Variables

To identify the sample members' estimates on the study variables, the arithmetic means and standard deviations of their answers were calculated.

4.2.1 Description of the independent variable (Accounting information system factors)

The study questions can be answered to describe the independent variables as follows, and as shown in the following table:

1. IT Infrastructure

To reveal the sample members' estimates of the relative importance of the IT Infrastructure variable, the arithmetic means and standard deviations of their answers were calculated, and the results were as shown in Table (4-2).

Table (4-2): Arithmetic means and standard deviations of the sample members' answers to the IT Infrastructure variable

No.	Paragraph	mean	Standard deviation	Materiality	Rank
1	The company provides modern computers with high specifications and quality for processing accounting data.	3.79	0.924	High	4
2	The company has advanced software available for efficiently processing accounting data.	3.90	0.862	High	2
3	The company has an efficient internal communication network for transferring accounting data.	3.87	0.924	High	3
4	The accounting software in the company is characterized by accuracy in executing accounting operations.	3.94	0.901	High	1
5	The company regularly updates and maintains its software and technological devices.	3.32	0.537	Medium	5
General arithmetic mean		**3.7635**	**0.60947**	**High**	

It is noted from Table (4-2) that the general arithmetic mean index for the variable (IT Infrastructure) reached a value of (3.76), which indicates the high degree of importance relative to this variable, while the value of the standard deviation reached (0.609). We note from Table (4-2) To paragraph (4), which states: "The accounting software in the company is characterized by accuracy in executing accounting operations"

It achieved first place with an arithmetic mean of (3.94) and a low dispersion, as the value of the standard deviation reached (0.901). On the other hand, it achieved paragraph (5), which states: "The company regularly updates and maintains its software and technological devices" had the lowest average among the average values, with a value of (3.32), and low dispersion, with a standard deviation value of (0.537). These results indicate that auditing companies in Jordan have advanced software to process accounting data efficiently, in addition to accounting programs characterized by accuracy in implementing accounting operations.

2. Regulatory Environment

To reveal the sample members' estimates of the relative importance of the Regulatory Environment variable, the arithmetic means and standard deviations of their answers were calculated, and the results were as shown in Table (4-3).

Table (4-3): Arithmetic means and standard deviations of the sample members' responses to the Regulatory Environment variable

No.	Paragraph	mean	Standard deviation	Materiality	Rank
6	There are clear laws and regulations governing the company's operations.	4.03	0.789	High	1
7	The company establishes internal policies and procedures to ensure compliance with regulatory requirements.	4.02	0.810	High	2
8	The company adheres to the standards and regulatory specifications imposed by regulatory and governmental authorities.	3.81	0.807	High	4
9	The company reviews and updates its internal policies and regulations based on regulatory requirements.	3.42	0.683	Medium	5
10	The company maintains the required disclosure, transparency as mandated by regulatory, and oversight bodies.	3.83	0.901	High	3
General arithmetic mean		**3.8222**	**0.61979**	**High**	

It is noted from Table (4-3) that the general arithmetic mean index for the variable (Regulatory Environment) reached a value of (3.82), which indicates the high degree of importance relative to this variable, while the value of the standard deviation reached (0.619). We note from Table (4-3) To paragraph (6), which states: “There are clear laws and regulations governing the company's operations” It achieved first place with an arithmetic mean of (4.03) and a low dispersion, as the value of the standard deviation reached (0.789). On the other hand, it achieved paragraph (9), which states: “The company reviews and updates its internal policies and regulations based on regulatory requirements” had the lowest average among the average values, with a value of (3.42), and low dispersion, with a standard deviation value of (0.683). These results indicate that auditing companies in Jordan establish internal policies and procedures to ensure compliance with regulatory requirements, in addition to the existence of clear laws and legislation that govern the company’s work.

3. Organizational Structure

To reveal the sample members’ estimates of the relative importance of the organizational structure variable, the arithmetic means and standard deviations of their answers were calculated, and the results were as shown in Table (4-4).

Table (4-4): Arithmetic means and standard deviations of the sample members' responses to the organizational structure variable

No.	Paragraph	mean	Standard deviation	Materiality	Rank
11	The hierarchical levels within the company align with the size and complexity of its’ operations.	3.93	0.802	High	1
12	The degree of specialization and functional division within the company corresponds to the nature of its operations.	3.84	0.824	High	2

No.	Paragraph	mean	Standard deviation	Materiality	Rank
13	The company updates its organizational structure to align with changes in its strategy.	3.47	0.826	Medium	5
14	Authorities and responsibilities are delegated appropriately across various organizational levels.	3.76	0.967	High	3
15	The organizational structure of the company is characterized by sufficient flexibility to keep pace with changes in the work environment.	3.75	0.787	High	4
General arithmetic mean		**3.7508**	**0.54476**	**High**	

It is noted from Table (4-4) that the general arithmetic mean index for the variable (Organizational Structure) reached a value of (3.75), which indicates the high degree of importance relative to this variable, while the value of the standard deviation reached (0.544), and we note from Table (4-4) To paragraph (11), which states: “The hierarchical levels within the company align with the size and complexity of its’ operations” It achieved first place with an arithmetic mean of (3.93) and a low dispersion, as the standard deviation reached (0.802). On the other hand, it achieved paragraph (13), which states: “The company updates its organizational structure to align with changes in its strategy” had the lowest average among the average values, with a value of (3.47), and low dispersion, with a standard deviation value of (0.826). These results indicate that the levels of administrative hierarchy in auditing companies in Jordan are consistent with the size and complexity of operations, in addition to the degree of specialization and functional division being proportional to the nature of the company’s operations.

4. Human Resources

To reveal the sample members’ estimates of the relative importance of the Human Resources variable, the arithmetic means and standard deviations of their answers were calculated, and the results were as shown in Table (4-5).

Table (4-5): Arithmetic means and standard deviations of the sample members' responses to the Human Resources variable

No.	Paragraph	mean	Standard deviation	Materiality	Rank
16	The company hires qualified employees who are trained in using the accounting information system.	3.77	0.905	High	3
17	The company regularly evaluates employees' proficiency in using the accounting information system.	3.96	0.824	High	1
18	The company provides ongoing training programs for employees on using the accounting information system.	3.90	0.757	High	2
19	The company encourages employees to develop the accounting information system.	3.66	0.887	Medium	5
20	The company provides technical and administrative support to employees to ensure the effective use of the system.	3.71	0.884	High	4
General arithmetic mean		**3.8000**	**0.66741**	**High**	

It is noted from Table (4-5) that the general arithmetic mean index for the variable (Human Resources) reached a value of (3.80), which indicates the high degree of importance relative to this variable, while the value of the standard deviation reached (0.667). We note from Table (4-5) To paragraph (17), which states: "The company regularly evaluates employees' proficiency in using the accounting information system" It achieved first place with an arithmetic mean of (3.96) and a low dispersion, as the standard deviation reached (0.824). On the other hand, it achieved paragraph (19), which states: "The company encourages employees to develop the accounting information system" had the lowest average among the average values, with a value of (3.66), and low dispersion, with a standard deviation value of (0.887). These results indicate that auditing companies in Jordan periodically evaluate the efficiency of employees in using the accounting information system, and also provide ongoing training programs for employees on using the accounting information system.

4.2.2 Description of the dependent variable (Accounting Profession)

To reveal the sample members' estimates of the relative importance of the dependent variable (Accounting Profession), the arithmetic means and standard deviations of their answers were calculated, and the results were as shown in Table (4-6).

Table (4-6): Arithmetic means and standard deviations of the sample members' responses to the Accounting Profession variable

No.	Paragraph	mean	Standard deviation	Materiality	Rank
21	The accountant gains practical and theoretical experience through participation in training courses.	3.72	0.952	High	5
22	The evolution of the accounting profession requires keeping up with the latest developments and technological changes in the field of information systems.	3.91	0.759	High	2
23	The continuous development of accounting educational and training curricula contributes to enhancing accountants' skills.	3.84	0.824	High	3
24	The existence of a mandatory professional technology education program for accountants enhances their abilities and skills.	3.93	0.750	High	1
25	Modern accounting software and applications help accountants carry out their tasks efficiently and effectively.	3.76	0.784	High	4
General arithmetic mean		**3.8326**	**0.66884**	**High**	

It is noted from Table (4-6) that the general arithmetic mean indicator for the variable (Accounting Profession) reached a value of (3.83), which indicates the high degree of importance relative to this variable, while the value of the standard deviation reached (0.668). We note from Table (4-6) To paragraph (24), which states: "The existence of a mandatory professional technology education program for accountants enhances their abilities and skills" It achieved first place with an arithmetic mean of (3.93) and a low dispersion, as the value of the standard deviation reached (0.750). On the other hand, it achieved paragraph (21), which states: "The accountant gains practical and theoretical experience through participation in training courses" had the lowest average among the average values, with a value of (3.72), and low dispersion, with a standard deviation value

of (0.952). These results indicate that enhancing the skills of accountants and developing their abilities and skills is affected by many factors, including: the continuous development of educational and training curricula in accounting, and the existence of a mandatory professional educational technological program for accountants. In addition, the development of the accounting profession requires keeping pace with technological developments and changes in the field of information systems.

4.3 Hypothesis Testing

In this part of the study, the hypotheses were analyzed using (linear regression analysis) through the (SPSS) program to test the hypotheses and the results were as follows:

4.3.1 Result of testing the first hypothesis:

H1: IT Infrastructure has a positive significant effect with Accounting Profession.

To test this hypothesis, linear regression analysis was used. Thus, the hypothesis will be accepted or rejected based on the results of the analysis outputs shown in Table (4-7).

Table (4-7): Results of linear regression analysis for the first hypothesis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.578[a]	.334	.329	.54808

ANOVAa						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	18.670	1	18.670	62.153	.000[b]
	Residual	37.248	124	.300		
	Total	55.919	125			

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.388	.307		4.527	.000
	X1	.634	.080	.578	7.884	.000

- **Tabular (F) value = (3.9201)**
- **Tabular (T) value = (1.980)**
- ***Significant at level (0.05)**

It is noted in Table (4-7) that there is a statistically significant correlation, with a value of (57.8%), which indicates that there is a significant and statistically significant correlation between (IT Infrastructure) and (Accounting Profession). Through the value of the differences and variances coefficient (R2 = 0.33), it is clear that IT Infrastructure explained and explained by a percentage of (33%) the differences and variances that occurred in Accounting Profession. It also appears that there is a significant and statistically significant effect on IT Infrastructure on Accounting Profession. Through the value of F for the level of moral significance adopted, its value reached (0.000), which is less than (0.05). In addition, when looking at the calculated value of (F), which is equal to (62.153). It turns out that it is greater than the tabular value (3.9201), which represents the moral significance of the regression model at the degree of freedom and equality (DF) = (1/124). By referring to the coefficients table, it is clear that the value of the beta effect size coefficient for the variable (IT Infrastructure) was ($\beta = 0.578$). It is also clear that the calculated T-test value was (7.884), which turns out to be higher than its tabulated value (1.980) at the significance level. The approved significance (Sig=0.000) is therefore considered significant and has a statistical effect.

According to the previous results, we accept the study hypothesis, which states: IT Infrastructure has a positive significant relationship with Accounting Profession.

4.3.2 Result of testing the second hypothesis:

H2: Regulatory Environment has a positive significant effect with Accounting Profession.

To test this hypothesis, linear regression analysis was used. Thus, the hypothesis will be accepted or rejected based on the results of the analysis outputs shown in Table (4-8).

Table (4-8): Results of linear regression analysis for the second hypothesis

Model Summary				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.752[a]	.565	.562	.44289

ANOVAa						
Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	31.596	1	31.596	161.085	.000[b]
	Residual	24.322	124	.196		
	Total	55.919	125			

Coefficientsa						
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**
		B	**Std. Error**	**Beta**		
1	(Constant)	.674	.247		2.724	.007
	X2	.811	.064	.752	12.692	.000

- **Tabular (F) value = (3.9201)**
- **Tabular (T) value = (1.980)**
- ***Significant at level (0.05)**

It is noted in Table (4-8) that there is a statistically significant correlation, with a value of (75.5%), which indicates that there is a significant and statistically significant correlation between (Regulatory Environment) and (Accounting Profession). Through the value of the differences and variances coefficient (R2 = 0.56), it is clear that the Regulatory Environment explained and explained by a percentage of (56%) the differences and variances that occurred in Accounting Profession. It also appears that there is a significant and statistically significant effect of Regulatory Environment on Accounting Profession. Through the value of F for the level of moral significance adopted, its value reached (0.000), which is less than (0.05). In addition, when looking at the calculated value of (F), which is equal to (161.085). It turns out that it is greater than the tabular value (3.9201), which represents the moral significance of the regression model at the degree of freedom and equality (DF) = (1/124). By referring to the coefficients table, it is clear that the value of the beta effect size coefficient for the variable

(Regulatory Environment) was (β = 0.752). It is also clear that the calculated T-test value was (12.692), which turns out to be higher than its tabulated value (1.980) at the significance level. The approved significance (Sig=0.000) is therefore considered significant and has a statistical effect.

According to the previous results, we accept the study hypothesis, which states: Regulatory Environment has a positive significant relationship with Accounting Profession.

4.3.3 Result of testing the third hypothesis:

H3: Organizational Structure has a positive significant effect with Accounting Profession.

To test this hypothesis, linear regression analysis was used. Thus, the hypothesis will be accepted or rejected based on the results of the analysis outputs shown in Table (4-9).

Table (4-9): Results of linear regression analysis for the third hypothesis

Model Summary				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.682[a]	.466	.461	.49084

ANOVAa						
Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	26.045	1	26.045	108.105	.000[b]
	Residual	29.874	124	.241		
	Total	55.919	125			

Coefficientsa						
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**
		B	**Std. Error**	**Beta**		
1	(Constant)	.632	.305		2.068	.041
	X3	.838	.081	.682	10.397	.000

- **Tabular (F) value = (3.9201)**
- **Tabular (T) value = (1.980)**
- ***Significant at level (0.05)**

It is noted in Table (4-9) that there is a statistically significant correlation, with a value of (68.2%), which indicates that there is a significant and statistically significant

correlation between (Organizational Structure) and (Accounting Profession). Through the value of the differences and variances coefficient (R2 =0.46), it is clear that the Organizational Structure explained and explained by a percentage of (46%) the differences and variances that occurred in Accounting Profession. It also appears that there is a significant and statistically significant effect of Organizational Structure on Accounting Profession. Through the value of F for the level of moral significance adopted, its value reached (0.000), which is less than (0.05). In addition, when looking at the calculated value of (F), which is equal to (108.105). It turns out that it is greater than the tabular value (3.9201), which represents the moral significance of the regression model at the degree of freedom and equality (DF) = (1/124). By referring to the coefficients table, it is clear that the value of the beta effect size coefficient for the variable (Organizational Structure) was ($\beta = 0.682$). It is also clear that the value of the calculated T-test reached (10.397), which turns out to be higher than its tabulated value (1.980) at the significance level. The approved significance (Sig=0.000) is therefore considered significant and has a statistical effect.

According to the previous results, we accept the study hypothesis, which states: Organizational Structure has a positive significant relationship with Accounting Profession.

4.3.4 Result of testing the fourth hypothesis:

H4: Human Resources has a positive significant effect with Accounting Profession.

To test this hypothesis, linear regression analysis was used. Thus, the hypothesis will be accepted or rejected based on the results of the analysis outputs shown in Table (4-10).

Table (4-10): Results of linear regression analysis for the fourth hypothesis

Model Summary				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.796[a]	.634	.631	.40610

ANOVAa						
Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	35.469	1	35.469	215.071	.000[b]
	Residual	20.450	124	.165		
	Total	55.919	125			

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.742	.210		3.533	.001
	X4	.798	.054	.796	14.665	.000

- **Tabular (F) value = (3.9201)**
- **Tabular (T) value = (1.980)**
- ***Significant at level (0.05)**

It is noted in Table (4-10) that there is a statistically significant correlation, with a value of (79.6%), which indicates that there is a significant and statistically significant correlation between (Human Resources) and (Accounting Profession). Through the value of the differences and variances coefficient (R2 = 0.63), it is clear that Human Resources explained and explained by a percentage of (63%) the differences and discrepancies that occurred in Accounting Profession. It also appears that there is a significant and statistically significant effect of Human Resources on Accounting Profession. Through the value of F for the level of moral significance adopted, its value reached (0.000), which is less than (0.05). In addition, when looking at the calculated value of (F), which is equal to (215.071). It turns out that it is greater than the tabular value (3.9201), which represents the moral significance of the regression model at the degree of freedom and equality (DF) = (1/124). By referring to the coefficients table, it is clear that the value of the beta effect size coefficient for the variable (Human Resources) was (β = 0.796). It is also clear that

the value of the calculated T-test reached (14.665), which turns out to be higher than its tabulated value (1.980) at the significance level. The approved significance (Sig=0.000) is therefore considered significant and has a statistical effect.

According to the previous results, we accept the study hypothesis, which states: Human Resources has a positive significant relationship with Accounting Profession.

CHAPTER FIVE

Results Discussion, Conclusion and Recommendations

5.1 Introduction

5.2 Discussing the results of the analysis of the study's independent and dependent variables

5.3 Discussing the results of analyzing the study hypotheses

5.4 Conclusions

5.5 Recommendations

5.6 Future Studies

CHAPTER FIVE
Results Discussion, Conclusion and Recommendations

5.1 Introduction

In this chapter, the results were discussed in light of what emerged from the statistical analysis of the sample members' answers to the study variables, with the aim of reaching conclusions and providing appropriate recommendations.

5.2 Discussing the results of the analysis of the study's independent and dependent variables

Discussing the results of analyzing the dimensions of the independent and dependent study variables is an important part of the scientific research process, as it helps in interpretations based on the analyzed data that can be used in drawing final conclusions and recommendations for a study.

5.2.1 Discussing the results of the analysis of independent variables (Accounting information system factors)

The results of the study indicated that the arithmetic mean of the sample members' estimates on the variable (IT Infrastructure) reached (3.76), which is a high percentage that reflects the level of quality and development in the technological infrastructure of auditing companies in Jordan.

This result indicates that these companies have high technical capabilities that enable them to process financial and accounting data efficiently and professionally. On the software front, these companies use an advanced set of programs specialized in accounting and financial processing. It relies on advanced software capable of processing data with speed and high accuracy, which contributes to improving productivity and

reducing errors. The accounting programs used are also characterized by the ability to carry out various accounting operations with high efficiency and provide accurate and comprehensive financial reports. On the other hand, these companies have an effective internal communications network that enables them to transfer accounting and financial data quickly and safely between various departments and branches, which enhances their ability to coordinate and integrate between various organizational units.

In addition, these companies have modern computers with high specifications, including powerful central processing units, large memory, and fast storage. These advanced technical specifications enable auditing firms to process financial and accounting data with high efficiency and provide more quality services to their clients.

i. The results of the study indicated that the arithmetic mean of the sample members' estimates on the variable (Regulatory Environment) reached (3.82), which is a high percentage that reflects the level of effectiveness of the regulatory environment within which audit firms operate in Jordan.

This result indicates that these companies have a strong regulatory framework that is appropriate to the nature of their operations. In terms of internal policies and procedures, audit firms establish clear controls and mechanisms to ensure their compliance with the regulatory requirements imposed by regulatory authorities. It relies on tight internal policies that define responsibilities and powers, and organizes internal control and review processes to ensure the company's compliance with applicable laws and regulations. These companies are also committed to applying regulatory standards and specifications issued by regulatory and governmental authorities related to the nature of their work.

On the other hand, the legislative and legal framework within which these companies operate is clear and comprehensive, as there are specific laws and regulations that regulate the auditing and auditing sector in Jordan, which establish clear controls for the practice of professional activities, and define the responsibilities, rights and duties of auditing companies. Therefore, these companies are committed to the disclosure and transparency required by the supervisory and regulatory authorities, through the financial and administrative reports and statements they issue regularly.

ii. The results of the study indicated that the arithmetic mean of the sample members' estimates on the variable (Organizational Structure) reached (3.75), which is a high percentage that reflects the level of effectiveness of the organizational structure of auditing companies in Jordan.

This result indicates that the levels of managerial hierarchy in these companies correspond well with the size and complexity of the operations they undertake. The degree of specialization and functional division are appropriately proportional to the nature of the companies' activities. This compatibility between the organizational structure and work characteristics enhances the ability of audit firms to adapt to changes in their work environment.

Moreover, it appears that the mechanisms for delegating powers and powers at various organizational levels are appropriate. This enhances the flexibility necessary to keep pace with the challenges and changes that may occur in the business environment. The balance between administrative hierarchy and functional specialization, in addition to flexibility in delegating powers, constitute basic pillars for designing an effective organizational structure in auditing companies.

iii. The results of the study indicated that the arithmetic mean of the sample members' estimates on the variable (Human Resources) reached (3.80), which is a high percentage that reflects the level of quality, experience, and skills of human resources of accountants for auditing companies in Jordan.

This result indicates that auditing companies in Jordan pay great attention to evaluating the competence of their employees, especially in the field of using the accounting information system, as these companies carry out periodic evaluations to determine the level of employees' competence and develop their performance in this field, and this continuous interest in evaluating competencies enables these companies By identifying the strengths and weaknesses of employees, and thus developing appropriate training plans to enhance technical skills and capabilities. Auditing companies also provide continuous training programs for employees in the field of using the accounting information system, and this contributes to improving the level of performance and developing the technical competencies of employees, which reflects positively on the quality of services provided by these companies.

Moreover, these companies employ qualified and trained employees to use the accounting information system, which enhances their ability to effectively benefit from this system. These companies also provide the necessary technical and administrative support to employees to ensure that the system is used efficiently and effectively, and these practices are an indication of the commitment of these companies. Companies provide the appropriate environment to implement the accounting information system efficiently and effectively, and make the most of it.

5.2.2 Discussing the results of the analysis of the dependent variable (Accounting Profession)

The results of the study indicated that the arithmetic mean of the sample members' estimates on the variable (Accounting Profession) reached (3.83), which is a high percentage that reflects the level of importance of this profession and its continuous development, as accountants play an important role in various aspects of business, finance, and taxes, as they provide basic services to organizations and governments. And individuals. This is due to the rapid development in the business and technology environment, which has imposed on accountants the need to keep pace with these changes by developing their professional skills and capabilities.

This result is due to the fact that enhancing the skills of accountants and developing their abilities and skills is affected by many factors, including the continuous development of educational and training curricula in the field of accounting, and participation in specialized training courses. The existence of a mandatory professional educational technological program for accountants is necessary to keep pace with technological developments in the field of accounting information systems.

Moreover, the development of the accounting profession requires accountants to constantly update their knowledge and skills in line with technological developments and changes in this field. In this context, modern accounting software and applications are an effective tool in helping accountants accomplish their work efficiently and effectively, and enhancing their capabilities to provide advanced accounting services that meet the needs of their clients, organizations, individuals, and governments.

5.3 Discussing the results of analyzing the study hypotheses

Testing the study hypotheses is the basic basis upon which scientific research is based in arriving at conclusions and recommendations that would consolidate the dimensions of rational scientific thought. The results of analyzing and testing the study hypotheses can be summarized as follows:

5.3.1 The first hypothesis

The results related to the first hypothesis showed that there is a significant relationship between IT Infrastructure and Accounting Profession. IT Infrastructure also explained and explained by a percentage of (33%) the differences and discrepancies that occurred in Accounting Profession. The value of the level of statistical significance was less than (0.05), which means that IT Infrastructure affects Accounting Profession statistically. It should be noted that this result agreed with many previous studies, such as (2020, Meiryani et al), (2021, Wadi et al). It is also worth noting that this result partly agreed with regard to accounting information systems factors with many previous studies such as (2024, ProQuest), (2023, Herman et al), (2021, Wadi et al).

The researcher attributes this result to the fact that the information technology infrastructure contributes to improving and developing accounting processes and procedures, which reflects positively on the performance of the accounting profession, as the modern information technology system provides advanced digital mechanisms and tools to conduct accounting operations, such as recording, tabulation, analysis, and reporting, in a more efficient and effective manner than Traditional manual methods. The information system can also improve the accuracy and reliability of accounting data and information, and speed up the completion of various tasks, which reflects positively on the performance of accountants.

In addition, the development of information technology infrastructure raises the level of efficiency and productivity of professionals working in the accounting field, as modern tools and technologies, such as advanced information systems, specialized software, and smart devices, provide accountants with the ability to complete their tasks in a faster and more accurate manner. This technology also provides... Accountants have opportunities for continuous development through training and qualification in the use of modern technologies, which enhances their professional capabilities and skills, which reflects positively on their performance and productivity. Therefore, the development of information technology infrastructure is one of the important factors in improving and developing the accounting profession.

5.3.2 The second hypothesis

The results related to the second hypothesis showed a significant relationship between Regulatory Environment and Accounting Profession. Regulatory Environment also explained and explained by a percentage of (56%) the differences and discrepancies that occurred in Accounting Profession. The value of the level of statistical significance was less than (0.05), which means that Regulatory Environment affects Accounting Profession statistically. It should be noted that this result agreed with many previous studies, such as the study (2021, Wadi et al). It is also worth noting that this result partly agreed with regard to accounting information systems factors with many previous studies such as (2024, ProQuest), (2023, Herman et al), (2021, Wadi et al).

The researcher attributes this result to the fact that the company's regulatory environment greatly affects accounting practices through companies setting specific internal policies and procedures to ensure that employees and various departments adhere to the regulatory requirements imposed on them by regulatory and legislative authorities,

as these internal policies and procedures have a direct impact on the work of accountants and their practices. daily, which they must adhere to and work according to.

In addition, the presence of a clear legal and legislative framework to regulate the work of companies is important to ensure their compliance with regulatory requirements. This includes the disclosure and transparency requirements imposed on accountants. Therefore, a company's regulatory environment, whether through internal policies and procedures or through external laws and legislation, significantly shapes and directs the nature and functions of the accounting profession.

5.3.3 The third hypothesis

The results related to the third hypothesis showed that there is a significant relationship between Organizational Structure and Accounting Profession. The Organizational Structure also explained and explained by a percentage of (46%) the differences and discrepancies that occurred in Accounting Profession. The value of the level of statistical significance was less than (0.05), which means that the Organizational Structure affects Accounting Profession statistically. It should be noted that this result agreed with many previous studies, such as (2022, Qasim et al), (2021, Hasan), (2021, Wadi et al). It is also worth noting that this result partly agreed with regard to accounting information systems factors with many previous studies such as (2024, ProQuest), (2023, Herman et al), (2021, Wadi et al).

The researcher attributes this result to the fact that the relationship between the company's organizational structure and the accounting profession is close and has a mutual influence. The organizational structure, which is characterized by specialization and appropriate functional division, facilitates the work of accountants and facilitates the efficient implementation of accounting functions, and the administrative hierarchy that is

proportionate to the size and complexity of operations ensures the effective flow of accounting information across various organizational levels. Also, appropriate delegation of powers and powers gives accountants more flexibility in taking decisions. Decisions and implementation of required accounting procedures.

On the other hand, the accounting profession plays an important role in designing and developing the organizational structure. Accountants, with their specialized knowledge of the company’s activities, financial flows, and internal control, contribute significantly to defining jobs and responsibilities within the organizational structure. The accounting information and reports produced by accountants affect the administrative decision-making process related to the design and development of the organizational structure. While an appropriate organizational structure requires accountants to adapt to specific roles and responsibilities, accountants can also contribute to developing the organizational structure to suit business requirements and achieve the company's strategic objectives. For example, accountants may propose establishing an independent accounting unit within the organizational structure to improve financial control and regulatory compliance. Accountants may also contribute to the design of accounting information systems integrated with the organizational structure to ensure data accuracy and speed of reporting.

On the other hand, developments in the accounting profession, such as the emergence of electronic accounting and artificial intelligence, may require restructuring the functions and responsibilities of accountants within the organizational structure, and this emphasizes the importance of flexibility of the organizational structure in adapting to changes in the work environment and developments in the accounting profession.

5.3.4 The fourth hypothesis

The results related to the fourth hypothesis showed that there is a significant relationship between Human Resources and Accounting Profession. Human Resources also explained and explained by a percentage of (63%) the differences and discrepancies that occurred in Accounting Profession. The value of the level of statistical significance was less than (0.05), which means that Human Resources affects Accounting Profession statistically. It should be noted that this result agreed with many previous studies, such as (2022, Qasim et al), (2021, Hasan), (2021, Wadi et al). It is also worth noting that this result partly agreed with regard to accounting information systems factors with many previous studies such as (2024, ProQuest), (2023, Herman et al), (2021, Wadi et al).

The researcher attributes this result to the fact that the relationship between the company's human resources and the development of the accounting profession is a close relationship. By providing training and continuous development programs for accountants, reviewing the job description and responsibilities assigned to them, and evaluating performance fairly and accurately, this contributes to refining the skills of accountants and enhancing their professional capabilities. . In addition, keeping pace with technological and regulatory developments in the work environment, and adapting to them by qualifying accountants and training them to use modern technologies, this in itself is reflected in the quality of accounting performance and improving the quality of financial outputs and reports.

Moreover, determining the company's future needs for accountants, and working to attract and develop appropriate competencies will reflect positively on the accounting profession by improving the quality of services provided by accountants, and enhancing the profession's reputation and value in society.

5.4 Conclusions

- Auditing companies in Jordan have advanced software to process accounting data efficiently, in addition to accounting programs characterized by accuracy in implementing accounting operations.
- Auditing companies in Jordan establish internal policies and procedures to ensure compliance with regulatory requirements.
- The existence of clear laws and legislation governing the work of auditing companies in Jordan.
- The levels of administrative hierarchy in auditing companies in Jordan are consistent with the size and complexity of their activities and operations, in addition to the proportionality of the degree of specialization and functional division with the nature of the company's operations.
- Auditing companies in Jordan periodically evaluate the efficiency of employees in using the accounting information system.
- Auditing companies in Jordan provide ongoing training programs for employees on using the accounting information system
- The development of the accounting profession requires keeping up with technological developments and changes in the field of accounting information systems.
- The existence of a mandatory professional educational technological program for accountants that develops their accounting abilities and skills.

5.5 Recommendations

Based on the results reached in this study, the researcher put forward a number of recommendations, which are as follows:

- Auditing companies should be keen to update and maintain software and technological devices on a regular basis.
- The need to review and update the company's internal policies and regulations based on regulatory requirements.
- Auditing companies should update their organizational structure to suit changes in their strategy.
- Auditing companies should be keen to encourage employees to develop the accounting information system.
- Emphasizing the importance of modern accounting software and applications in helping accountants accomplish their work efficiently and effectively.
- Emphasizing the importance of accountants participating in training courses to gain practical and scientific experiences.

5.6 Future Studies

- Conducting more studies that address the impact of the accounting information system on the auditing profession, with information technology governance as an intermediary variable.
- Investigating the relationship between the effectiveness of accounting information systems and audit quality, considering the role of auditor competency as a moderating variable.

- Assessing the role of user training and support in the successful implementation of accounting information systems, with system usability as a mediating variable affecting the auditing profession.
- Examining the influence of accounting information systems on the efficiency of audit processes, incorporating the integration of artificial intelligence tools as a moderating factor.
- Exploring the impact of advanced accounting information systems on audit firm performance, with a focus on data analytics capabilities as an intermediary variable

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Appendices:

Appendix (1): Panel of Referees Committee

No.	Name	Qualification	Organization
1	Prof. Tareq Mobaideen	Prof. of Accounting	Az-Zarqa University
2	Dr. Ahmad Bani Ahmad	Assosiate Prof.	Middle East University
3	Dr. Houssam Haddad	Assistant Prof.	Az-Zarqa University
4	Dr. Saed Abualeem	Assistant Prof.	Hashemite University

Appendix (2): Letter and Questionnaire of Respondents (English with translation into Arabic):

جـامـعـة الـشـرق الأوسـط
MEU MIDDLE EAST UNIVERSITY
Amman - Jordan

Dear Professionals,

After Greeting:

We are thrilled to invite you to take part in a questionnaire for a master's thesis titled "the effect of Accounting Information System Factors on Accounting Profession in Jordanian Audit Firms" Questionnaire, in order to complete the master's degree in accounting and finance faculty of business department, Middle East University, Amman-Jordan. As accountants, within all levels in the service industry, your insights and experiences are invaluable to the success of this research.

The objective of this study is to explore the accounting information systems factors effect on accounting profession in the service sector as an outsourcing. Your participation in this questionnaire will involve answering a series of questions related to your experiences, perspectives, and practices in Accounting Information System factors on the accounting profession

From this standpoint, the researcher addresses you with the attached questionnaire, requesting that you read it carefully and then answer its paragraphs by placing a tick (✓) in the field that agrees with your opinion and corresponds to each paragraph.

While the researcher expresses his thanks for your cooperation, he would like to inform you that the information contained in the questionnaire will be used exclusively for scientific research purposes and will be treated with complete confidentiality, without anyone seeing it.

Thank you in advance for your valuable contribution.

Sincerely:

Supervisor: Dr. Ahmad Zuhair Mari **Researcher: Jad Haytham Haddadin**

Part One: Demographic Characteristics

Please choose the appropriate response box:

Age group (years):

□ Younger than 25 years □ 25 - less than 40years
□ 40 – less than 50 years □ 50 years & above

Years of Experience:

□ Less than 5 Years □ 5 – Less than 10 Years
□ 10 - Less than 15 Year □ 15 years & above

Educational level:

□ Bachelor's □ Master's □ PhD □ High Diploma

Job title:

- □ Financial Manager
- □ Senior Accountant
- □ Accountant

Part Two: Questionnaire statements related to the Independent Variable (Accounting Information System Factors)

القسم الثاني: فقرات الاستبانة المتعلقة بالمتغير المستقل (عوامل نظام المعلومات المحاسبية)

NO.	Item	Strongly Disagree لا أوافق بشدة	Disagree لا أوافق	Somewhat agree أوافق إلى حد ما	Agree أوافق	Strongly agree أوافق بشدة
IT Infrastructure: A factor that includes hardware, software, and networks necessary for processing, storing, and transmitting accounting data. **البنية التحتية لتكنولوجيا المعلومات: عامل يشمل الاجهزة، البرمجيات، والشبكات الضرورية لمعالجة وتخزين ونقل البيانات المحاسبية.**						
1.	The company provides modern computers with high specifications and quality for processing accounting data. تعمل الشركة على توفير أجهزة حاسوب حديثة بمواصفات عالية لمعالجة البيانات المحاسبية.					
2.	The company has advanced software available for efficiently processing accounting data. تتوفر في الشـــركـة برمجيـات متطورة لمعالجة البيانات المحاسبية بكفاءة.					
3.	The company has an efficient internal communication network for transferring accounting data. لدى الشـركة شـبكة اتصـالات داخلية فعالة لنقل البيانات المحاسبية.					
4.	The accounting software in the company is characterized by accuracy in executing accounting operations. تتميز البرامج المحاسبية في الشركة بالدقة في تنفيذ العمليات المحاسبية.					
5.	The company regularly updates and maintains its software and technological devices. تقوم الشـركة بتحديث وصـيانة البرمجيات والأجهزة التكنولوجية بشكل دوري.					

NO.	Item	Strongly Disagree لا أوافق بشدة	Disagree لا أوافق	Somewhat agree أوافق إلى حد ما	Agree أوافق	Strongly agree أوافق بشدة
Regulatory Environment: A factor that includes a collection of laws, rules, guidelines, and standards imposed by regulatory agencies and governmental entities to control how people and businesses behave and operate within a specific sector or jurisdiction. These rules are intended to safeguard investors and consumers, ensure legal compliance, encourage fair competition, and preserve the integrity and stability of the market. Competence that involves integrating a business into the global environment through experiences and knowledge that let it recognize trends that are similar across markets and nations. **البيئة التنظيمية: عامل يشمل مجموعة من القوانين والقواعد والتوجيهات والمعايير التي تفرضها الجهات التنظيمية والجهات الحكومية للتحكم في سلوك الافراد والشركات وعملياتهم داخل قطاع أو اختصاص معين. تهدف هذه القواعد إلى حماية المستثمرين والمستهلكين، وضمان الامتثال القانوني، وتشجيع المنافسة العادلة، وحفظ سلامة واستقرار السوق.**						
6.	There are clear laws and regulations governing the company's operations. توجد قوانين وتشريعات واضحة تحكم عمل الشركة.					
7.	The company establishes internal policies and procedures to ensure compliance with regulatory requirements. تضع الشركة سياسات وإجراءات داخلية لضمان الامتثال للمتطلبات التنظيمية.					
8.	The company adheres to the standards and regulatory specifications imposed by regulatory and governmental authorities. تلتزم الشركة بالمعايير والمواصفات التنظيمية المفروضة من الجهات الرقابية والحكومية.					
9.	The company reviews and updates its internal policies and regulations based on regulatory requirements. تقوم الشركة بمراجعة وتحديث السياسات واللوائح الداخلية للشركة بناءً على المتطلبات التنظيمية.					
10.	The company maintains the required disclosure, transparency as mandated by regulatory, and oversight bodies. تقوم الشركة بالإفصاح والشفافية المطلوبة من الجهات الرقابية والتنظيمية.					

NO.	Item	Strongly Disagree لا أوافق بشدة	Disagree لا أوافق	Somewhat agree أوافق إلى حد ما	Agree أوافق	Strongly agree أوافق بشدة
Organizational Structure: A factor that refers to the framework of relationships, roles, responsibilities, and reporting hierarchies within an organization. It defines how tasks are divided, coordinated, and controlled to achieve the organization's objectives efficiently and effectively. **الذي تقوم عليه العلاقات والأدوار والمسؤوليات والتسلسل الهرمي داخل الهيكل التنظيمي: عامل يشير إلى الإطار المنظمة، كما يحدد كيفية تقسيم المهام وتنسيقها والسيطرة عليها لتحقيق أهداف المنظمة بكفاءة وفعالية.**						
11.	The hierarchical levels within the company align with the size and complexity of its operations. تتوافق مستويات التسلسل الإداري في الشركة مع حجم وتعقيد العمليات.					
12.	The degree of specialization and functional division within the company corresponds to the nature of its operations. تتناسب درجة التخصص والتقسيم الوظيفي في الشركة مع طبيعة عملياتها.					
13.	The company updates its organizational structure to align with changes in its strategy. تقوم الشركة بتحديث الهيكل التنظيمي بما يتناسب مع التغييرات في استراتيجيتها.					
14.	Authorities and responsibilities are delegated appropriately across various organizational levels. يتم تفويض السلطات والصلاحيات بشكل مناسب على مختلف المستويات التنظيمية.					
15.	The organizational structure of the company is characterized by sufficient flexibility to keep pace with changes in the work environment. يتسم الهيكل التنظيمي للشركة بالمرونة الكافية لمواكبة التغيرات في بيئة العمل.					

NO.	Item	Strongly Disagree لا أوافق بشدة	Disagree لا أوافق	Somewhat agree أوافق إلى حد ما	Agree أوافق	Strongly agree أوافق بشدة
Human Resources: A factor that refers to the division within an organization that is responsible for managing the human capital or workforce. It encompasses a wide range of functions and activities aimed at maximizing the performance, productivity, and well-being of employees while aligning their efforts with the organization's goals and objectives. **الموارد البشرية: عامل يشير إلى القسم داخل المنظمة المسؤول عن إدارة رأس المال البشري أو القوى العاملة. يشمل مجموعة واسعة من الوظائف والأنشطة التي تهدف إلى تعظيم الأداء والإنتاجية ورفاهية الموظفين مع توجيه جهودهم نحو أهداف وأهداف المنظمة.**						
16.	The company hires qualified employees who are trained in using the accounting information system. تقوم الشركة بتوظيف موظفين مؤهلين ومدربين على استخدام نظام المعلومات المحاسبية.					
17.	The company regularly evaluates employees' proficiency in using the accounting information system. تقوم الشركة بتقييم كفاءة الموظفين في استخدام نظام المعلومات المحاسبية بشكل دوري.					
18.	The company provides ongoing training programs for employees on using the accounting information system. تقوم الشركة بتقديم برامج تدريبية مستمرة للموظفين على استخدام نظام المعلومات المحاسبية.					
19.	The company encourages employees to develop the accounting information system. تشجع الشركة الموظفين في تطوير نظام المعلومات المحاسبية.					
20.	The company provides technical and administrative support to employees to ensure the effective use of the system. توفر الشركة الدعم الفني والإداري للموظفين لضمان استخدام النظام بفعالية.					

Part Three: Questionnaire statements related to the Dependent Variable (Accounting Profession)

القسم الثالث: فقرات الاستبانة المتعلقة بالمتغير التابع (مهنة المحاسبة)

NO.	Item	Strongly Disagree لا أوافق بشدة	Disagree لا أوافق	Somewhat agree أوافق إلى حد ما	Agree أوافق	Strongly agree أوافق بشدة
Accounting Profession: a profession that encompasses individuals who specialize in the practice of accounting, which involves the systematic recording, analysis, interpretation, and communication of financial information about economic entities. Professionals in this field, known as accountants, play crucial roles in various aspects of business, finance, and taxation, providing essential services to organizations, governments, and individuals. **مهنة المحاسبة: مهنة تضم الافراد المتخصصين في ممارسة المحاسبة، والتي تشمل تسجيل وتحليل وتفسير وتوثيق المعلومات المالية بشكل منهجي حول الكيانات الاقتصادية، حيث يلعب المحاسبين دورا مهماً في مختلف جوانب الاعمال والتمويل والضرائب، حيث يقدمون خدمات أساسية للمنظمات والحكومات والافراد.**					
21.	The accountant gains practical and theoretical experience through participation in training courses. يكتسب المحاسب الخبرات العملية والعلمية من خلال المشاركة في الدورات التدريبية.					
22.	The evolution of the accounting profession requires keeping up with the latest developments and technological changes in the field of information systems. تطور مهنة المحاسبة يتطلب مواكبة المستجدات والتغيرات التكنولوجية في مجال نظم المعلومات.					

NO.	Item	Strongly Disagree لا أوافق بشدة	Disagree لا أوافق	Somewhat agree أوافق إلى حد ما	Agree أوافق	Strongly agree أوافق بشدة
23.	The continuous development of accounting educational and training curricula contributes to enhancing accountants' skills. يساهم التطوير المستمر للمناهج التعليمية والتدريبية في المحاسبة في تعزيز مهارات المحاسبين.					
24.	The existence of a mandatory professional technology education program for accountants enhances their abilities and skills. وجود برنامج تكنولوجي تعليمي مهني ملزم للمحاسبين ينمي قدراتهم ومهاراتهم.					
25.	Modern accounting software and applications help accountants carry out their tasks efficiently and effectively. تساعد البرمجيات والتطبيقات المحاسبية الحديثة المحاسبين على إنجاز أعمالهم بكفاءة وفعالية.					

Appendix (3): SPSS Program Outputs:

```
RELIABILITY
  /VARIABLES=Q1 Q2 Q3 Q4 Q5
  /SCALE('ALL VARIABLES') ALL
  /MODEL=ALPHA.
```

Case Processing Summary

		N	%
Cases	Valid	126	100.0
	Excluded[a]	0	.0
	Total	126	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.805	5

```
RELIABILITY
  /VARIABLES=Q6 Q7 Q8 Q9 Q10
  /SCALE('ALL VARIABLES') ALL
  /MODEL=ALPHA.
```

Case Processing Summary

		N	%
Cases	Valid	126	100.0
	Excluded[a]	0	.0
	Total	126	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.740	5

```
RELIABILITY
  /VARIABLES=Q11 Q12 Q13 Q14 Q15
  /SCALE('ALL VARIABLES') ALL
  /MODEL=ALPHA.
```

Case Processing Summary

		N	%
Cases	Valid	126	100.0
	Excluded[a]	0	.0
	Total	126	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.750	5

```
RELIABILITY
  /VARIABLES=Q16 Q17 Q18 Q19 Q20
  /SCALE('ALL VARIABLES') ALL
  /MODEL=ALPHA.
```

Case Processing Summary

		N	%
Cases	Valid	126	100.0
	Excluded[a]	0	.0
	Total	126	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.842	5

```
RELIABILITY
  /VARIABLES=Q21 Q22 Q23 Q24 Q25
  /SCALE('ALL VARIABLES') ALL
  /MODEL=ALPHA.
```

Case Processing Summary

		N	%
Cases	Valid	126	100.0
	Excluded[a]	0	.0
	Total	126	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.805	5

```
RELIABILITY
  /VARIABLES=Q1 Q2 Q3 Q4 Q5 Q6 Q7 Q8 Q9 Q10 Q11 Q12 Q13 Q14 Q15 Q16
Q17 Q18 Q19 Q20 Q21 Q22 Q23 Q24 Q25 /SCALE('ALL VARIABLES') ALL
  /MODEL=ALPHA.
```

Case Processing Summary

		N	%
Cases	Valid	126	100.0
	Excluded[a]	0	.0
	Total	126	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.921	25

Correlations

orrelations

		Q1	Q2	Q3	Q4	Q5	X1
Q1	Pearson Correlation	1	.548**	.511**	.580**	-.026-	.774**
	Sig. (2-tailed)		.000	.000	.000	.771	.000
	N	126	126	126	126	126	126
Q2	Pearson Correlation	.548**	1	.416**	.342**	.096	.715**
	Sig. (2-tailed)	.000		.000	.000	.284	.000
	N	126	126	126	126	126	126
Q3	Pearson Correlation	.511**	.416**	1	.412**	-.067-	.670**
	Sig. (2-tailed)	.000	.000		.000	.455	.000
	N	126	126	126	126	126	126
Q4	Pearson Correlation	.580**	.342**	.412**	1	-.039-	.677**
	Sig. (2-tailed)	.000	.000	.000		.663	.000
	N	126	126	126	126	126	126
Q5	Pearson Correlation	-.026-	.096	-.067-	-.039-	1	.393**
	Sig. (2-tailed)	.771	.284	.455	.663		.000
	N	126	126	126	126	126	126
X1	Pearson Correlation	.774**	.715**	.670**	.677**	.393**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	126	126	126	126	126	126

**. Correlation is significant at the 0.01 level (2-tailed).

Correlations

		Q6	Q7	Q8	Q9	Q10	X2
Q6	Pearson Correlation	1	.375**	.487**	.153	.390**	.646**
	Sig. (2-tailed)		.000	.000	.088	.000	.000
	N	126	126	126	126	126	126
Q7	Pearson Correlation	.375**	1	.568**	.321**	.574**	.784**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	126	126	126	126	126	126
Q8	Pearson Correlation	.487**	.568**	1	.184*	.561**	.760**
	Sig. (2-tailed)	.000	.000		.039	.000	.000
	N	126	126	126	126	126	126
Q9	Pearson Correlation	.153	.321**	.184*	1	.253**	.594**
	Sig. (2-tailed)	.088	.000	.039		.004	.000
	N	126	126	126	126	126	126
Q10	Pearson Correlation	.390**	.574**	.561**	.253**	1	.774**
	Sig. (2-tailed)	.000	.000	.000	.004		.000
	N	126	126	126	126	126	126
X2	Pearson Correlation	.646**	.784**	.760**	.594**	.774**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	126	126	126	126	126	126

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Correlations

		Q11	Q12	Q13	Q14	Q15	X3
Q11	Pearson Correlation	1	.201*	.353**	.029	.137	.512**
	Sig. (2-tailed)		.024	.000	.743	.127	.000
	N	126	126	126	126	126	126
Q12	Pearson Correlation	.201*	1	.192*	.284**	.273**	.599**
	Sig. (2-tailed)	.024		.031	.001	.002	.000
	N	126	126	126	126	126	126
Q13	Pearson Correlation	.353**	.192*	1	.271**	.351**	.663**
	Sig. (2-tailed)	.000	.031		.002	.000	.000
	N	126	126	126	126	126	126
Q14	Pearson Correlation	.029	.284**	.271**	1	.627**	.713**
	Sig. (2-tailed)	.743	.001	.002		.000	.000
	N	126	126	126	126	126	126
Q15	Pearson Correlation	.137	.273**	.351**	.627**	1	.741**
	Sig. (2-tailed)	.127	.002	.000	.000		.000
	N	126	126	126	126	126	126
X3	Pearson Correlation	.512**	.599**	.663**	.713**	.741**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	126	126	126	126	126	126

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

Correlations

		Q16	Q17	Q18	Q19	Q20	X4
Q16	Pearson Correlation	1	.529**	.334**	.380**	.447**	.697**
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	126	126	126	126	126	126
Q17	Pearson Correlation	.529**	1	.532**	.447**	.523**	.768**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	126	126	126	126	126	126
Q18	Pearson Correlation	.334**	.532**	1	.715**	.565**	.788**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	126	126	126	126	126	126
Q19	Pearson Correlation	.380**	.447**	.715**	1	.721**	.833**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	126	126	126	126	126	126
Q20	Pearson Correlation	.447**	.523**	.565**	.721**	1	.835**
	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	126	126	126	126	126	126
X4	Pearson Correlation	.697**	.768**	.788**	.833**	.835**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	126	126	126	126	126	126

**. Correlation is significant at the 0.01 level (2-tailed).

Correlations

		Q21	Q22	Q23	Q24	Q25	Y
Q21	Pearson Correlation	1	.442**	.484**	.399**	.404**	.730**
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	126	126	126	126	126	126
Q22	Pearson Correlation	.442**	1	.579**	.354**	.502**	.730**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	126	126	126	126	126	126
Q23	Pearson Correlation	.484**	.579**	1	.430**	.684**	.817**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	126	126	126	126	126	126
Q24	Pearson Correlation	.399**	.354**	.430**	1	.455**	.736**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	126	126	126	126	126	126
Q25	Pearson Correlation	.404**	.502**	.684**	.455**	1	.782**
	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	126	126	126	126	126	126
Y	Pearson Correlation	.730**	.730**	.817**	.736**	.782**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	126	126	126	126	126	126

**. Correlation is significant at the 0.01 level (2-tailed).

Tests of Normality

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
X1	.115	162	.213	.919	162	.068
X2	.171	162	.223	.938	162	.092
X3	.110	162	.113	.957	162	.103
X4	.159	162	.126	.944	162	.121
Y	.097	162	.195	.962	162	.073

a. Lilliefors Significance Correction

Frequencies

Statistics

		Age	Experience	Educational	Management.level
N	Valid	126	126	126	126
	Missing	0	0	0	0

Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Younger than 25 years	13	10.3	10.3	10.3
	25 - less than 40years	75	59.5	59.5	69.8
	40 – less than 55 years	28	22.2	22.2	92.1
	50 years & above	10	7.9	7.9	100.0
	Total	126	100.0	100.0	

Educational

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Bachelor's	15	11.9	11.9	11.9
	Master's	74	58.7	58.7	70.6
	PhD	28	22.2	22.2	92.9
	High Diploma	9	7.1	7.1	100.0
	Total	126	100.0	100.0	

Management.level

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	First-Level Management	39	31.0	31.0	31.0
	Middle-Level Management	56	44.4	44.4	75.4
	Top-Level Management	31	24.6	24.6	100.0
	Total	126	100.0	100.0	

Experience

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Less than 5 Years	13	10.3	10.3	10.3
	5 – Less than 10 Years	65	51.6	51.6	61.9
	10 - Less than 15 Year	32	25.4	25.4	87.3
	15 years & above	16	12.7	12.7	100.0
	Total	126	100.0	100.0	

Descriptives

Descriptive Statistics

	N	Mean	Std. Deviation
Q1	126	3.79	.924
Q2	126	3.90	.862
Q3	126	3.87	.924
Q4	126	3.94	.901
Q5	126	3.32	.537
X1	126	3.7635	.60947
Q6	126	4.03	.789
Q7	126	4.02	.810
Q8	126	3.81	.807
Q9	126	3.42	.683
Q10	126	3.83	.901
X2	126	3.8222	.61979
Q11	126	3.93	.802
Q12	126	3.84	.824
Q13	126	3.47	.826
Q14	126	3.76	.967
Q15	126	3.75	.787
X3	126	3.7508	.54476
Q16	126	3.77	.905
Q17	126	3.96	.824
Q18	126	3.90	.757
Q19	126	3.66	.887
Q20	126	3.71	.884
X4	126	3.8000	.66741
Q21	126	3.72	.952
Q22	126	3.91	.759
Q23	126	3.84	.824
Q24	126	3.93	.750
Q25	126	3.76	.784
Y	126	3.8326	.66884
Valid N (listwise)	126		

Regression

H01

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	X1[b]	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.578[a]	.334	.329	.54808

a. Predictors: (Constant), X1

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	18.670	1	18.670	62.153	.000[b]
	Residual	37.248	124	.300		
	Total	55.919	125			

a. Dependent Variable: Y

b. Predictors: (Constant), X1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.388	.307		4.527	.000
	X1	.634	.080	.578	7.884	.000

a. Dependent Variable: Y

H02

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	X2[b]	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.752[a]	.565	.562	.44289

a. Predictors: (Constant), X2

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	31.596	1	31.596	161.085	.000[b]
	Residual	24.322	124	.196		
	Total	55.919	125			

a. Dependent Variable: Y

b. Predictors: (Constant), X2

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.674	.247		2.724	.007
	X2	.811	.064	.752	12.692	.000

a. Dependent Variable: Y

H03

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	X3[b]	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.682[a]	.466	.461	.49084

a. Predictors: (Constant), X3

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	26.045	1	26.045	108.105	.000[b]
	Residual	29.874	124	.241		
	Total	55.919	125			

a. Dependent Variable: Y

b. Predictors: (Constant), X3

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.632	.305		2.068	.041
	X3	.838	.081	.682	10.397	.000

a. Dependent Variable: Y

H04

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	X4[b]	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.796[a]	.634	.631	.40610

a. Predictors: (Constant), X4

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	35.469	1	35.469	215.071	.000[b]
	Residual	20.450	124	.165		
	Total	55.919	125			

a. Dependent Variable: Y

b. Predictors: (Constant), X4

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.742	.210		3.533	.001
	X4	.798	.054	.796	14.665	.000

a. Dependent Variable: Y