

The Real Intellectual Impact Of Cloud Accounting In Achieving The Competitive Advantage In The Jordanian Industrial Companies

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Abstrac: The aim of this study was to identify the effect of cloud accounting on the competitive advantage of the Jordanian industrial companies. To achieve the objectives of this study, the descriptive and analytical approach was used. The study society is composed of 65 Jordanian industrial joint stock companies. Eight questionnaires were distributed to each company of the sample of the study which was a total of (23) companies in a simple random sample distribution, the researchers retrieved (155) questionnaire, and after reviewing the questionnaires found that there are (8) questionnaires considered not valid for statistical analysis, and (147) questionnaires were valid for analysis. In order to analyze the study data and test the hypotheses, the statistical package for social sciences (SPSS) was used in the various statistical analyzes, the descriptive statistics and the internal consistency coefficient (Kronbach Alpha). The multi-linear correlation test was also used and the study reached many results. (Providing IT infrastructure, providing software to users, providing communications, providing user-friendly applications, flexibility in performing various tasks, saving and reducing costs) in achieving competitive advantage using its combined dimensions (Quality, cost, flexibility, differentiation) in the Jordanian industrial companies. The most important recommendations are summarized as the need for industrial companies to adopt effective cloud accounting approaches that will enrich the companies from the need to provide a full team that is specialized in the management of devices and servers and the cost of spare parts and supplies and other needs, which increases the competitive advantage at the local and global levels.

Key Words: Cloud Accounting, Competitive Advantage, Jordanian Industrial Companies, Cloud Computing, Jordan.

1 INTRODUCTION

There is a general agreement among the leading thinkers that our time has entered the fourth industrial revolution, a digital revolution that will witness the quality of each industry rise. It is a revolution that will combine the materialistic world and the virtual world into one world and force every company and every industry, as well as every country, into digital transformation. The fourth industrial revolution is drawing on its cloud services. Information technology professionals are expecting an expansion of " cloud computing and its technology " in the telecom markets around the world in the coming years, with the proliferation of Internet services, The volume of data circulated through social networking sites, e-commerce, and applications of smart devices is increasing . Expert's advice leading companies to focus on this concept, and these new technologies in their ideas, when they set up their pilot projects in the beginnings or stages of development, considering the shift of traditional software and Internet services to be present through "Internet's clouds," which has started to include a huge volume of personal data, and are expected to shape the digital economy in the coming years International studies confirm that the ability to transfer personal data internationally is a vital component of

economic globalization, as is the international flow of capital and international trade, and should be equally important, as digital data becomes a new, economically valuable resource. With the development and complexity of economic affairs, the methods and objectives of designing accounting software models and applications have evolved in response to the needs of the users of the financial statements to obtain reliable accounting reports. RAON, N., & KUMARI 2005) online cloud accounting programs behave like accounting software installed on private computers. Where they work through web servers, enabling users to access them through their web browsers. Which means access to information about the company from any place through Internet connection (in other words, what is done is to put all the information about the company in a central source to make it accessible to everyone RAO, S, E. K 2016) for investors and creditors looking for Continuous information resources to assess the efficiency of companies. Some are not satisfied only with the usual disclosures made by companies and do not satisfy their needs except detailed financial information about companies. Therefore, the information provided is insufficient unless a new model is created for more financial information, which can be made through cloud computing. Therefore, this statement sought to effect the impact of cloud accounting on the competitive advantage of Jordanian industrial companies seeking local and global leadership.

2 THE IMPORTANCE OF THE STUDY:

The importance of this study is that cloud accounting is one of the most important modern technologies that is expected to revolutionize the performance of industrial companies and improve their role in providing unique programs and applications, storage areas and control data and keep them securely and at the lowest cost, which ultimately achieves its competitive advantage. The theoretical side:

3 STUDY PROBLEM

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All sectors of the economy in different countries of the world have improved the quality of their cloud accounting services by maximizing the benefits of IT and creating new, efficient, fast and high performance applications. However, they are still narrow and have not developed much in their methods and procedures due to their regular Manual complex procedures and the absence of a mechanism that can control the work and the efficiency of employees. This has increased the competitive advantage of the sectors, including the Jordanian industrial sector, so that the questions of the study problem are: The main question is whether there is an impact of cloud accounting on achieving competitive advantage in Jordanian industrial companies. The following sub-questions are branched as follows:

- Sub-Question 1: Is there an impact on the provision of ICT infrastructure in the competitive advantage of Jordanian industrial companies?
- Sub-question 2: is there an impact of providing software to users on the competitive advantage of the Jordanian industrial companies?
- Sub-question 3: Is there an impact to providing communications on the competitive advantage in the Jordanian industrial companies?
- Sub-question 4: Is there an impact to providing easy-to-use applications on the competitive advantage of the Jordanian industrial companies?
- Sub-question 5: Is there an impact of the flexibility of the application of different tasks on the competitiveness of the Jordanian industrial companies?
- Sub-question 6: Is there a cost-saving effect on competitive advantage in the Jordanian industrial companies?

4 THE HYPOTHESIS OF THE STUDY:

Based on the questions of the problem of the study, the hypotheses of the study centered on the following:

- The main hypothesis: There is no impact of cloud accounting in achieving competitive advantage in Jordanian industrial companies. The following sub-assumptions are subdivided:
- Sub-Hypothesis 1: There is no impact on the provision of IT infrastructure in the competitive advantage of Jordanian industrial companies.
- Sub-Hypothesis 2: There is no impact of providing software to users on the competitive advantage of the Jordanian industrial companies.
- Sub-Hypothesis 3: there is no impact to providing communications on the competitive advantage in the Jordanian industrial companies
- Sub-Hypothesis 4 :There is no impact to providing easy-to-use applications on the competitive advantage of the Jordanian industrial companies
- Sub-Hypothesis 5: There is no impact on the competitiveness of Jordanian industrial companies
- Sub-Hypothesis 6 :There is no impact of cost-saving on the competitive advantage in the Jordanian industrial companies

5 THE THEORETICAL SIDE OF THE STUDY:

5.1 Cloud Accounting and Its Concept, Benefits and Barriers:

The emergence of accounting programs has led to a significant improvement in accounting practices. Given the enormous amount of information and time needed to process this information, Accounting Software has become a very useful tool for accountants to do their work faster and more efficiently. Although accounting programs have existed for decades, they have continued to develop their capabilities over the years, and this development continues (Dimitriua, O. & Mateia, M. 2015) (matarneh and Ali, 2017). The 20th century witnessed a great progress in the transfer of information, technology accelerated, and social networks emerged. The Internet has become faster, more reliable, less expensive and has expanded in almost every area. But more importantly, they challenged the foundations of traditional business models. In addition, smartphones have encouraged the spread of cloud services. Information that is relevant and constantly updated is considered crucial in the process of making any economic decision, especially in a competitive environment such as the one we are witnessing nowadays. Companies can grow or disappear at the same speed, depending on their ability to evolve and adapt to the best existing technological frameworks as traditional frameworks are no longer sufficient. Pacurari, D. & Nechita, E. 2013)) Cloud accounting software is becoming increasingly popular over time, leading accounting firms and accounting organizations, including the American Institute of Certified Public Accountants (AICPA), to increase the level of interest in cloud technology by providing a broad range of cloud-based services and guidance. Kinkela, K. 2013. The accounting profession benefits from a systematic approach to risk assessment, including the development of effective cloud application policies and a risk response plan that enable companies to test the effectiveness of this new technology and increase the operational efficiency of their accounting. (Dimitriua, O. & Mateia, M. 2015_) and (Metropolitans and Ali, 2017), Cloud accounting can as well be defined simply as the storage, processing and use of data available on multi-site computers by accessing it over the Internet. This means that users of these data can benefit from the high capacity of computer downtime, which does not require large capital investments to meet their needs, and that they can access their data from anywhere as long as they connect to the Internet. The availability of financial information from anywhere in the world and at any time has become an urgent necessity. Data processing on costs, revenues, sales, corporate finance over the Internet provides limited access through independent access to space and time (Wyslocka, E & Jelonek, D. 2015). The key condition for exploiting the benefits of cloud computing is to fill gaps in judgments To improve the conditions for users, solve information security problems, encourage the public sector to benefit from the services of these systems and to support further research and development in cloud computing. The rapid growth of cloud computing considers the need to work on the implementation of a legal framework for the protection of data and the development of uniform standards governing the process of processing, which is necessary to increase the integrity of the provision of this service. Cloud computing enables companies to quickly deliver new products to the market, through more effective

collaboration with international partners, as well as advanced, low-cost computing resources. The operations performed through the cloud service allow close cooperation between different service providers and increase the possibility of cooperation and access to information between different companies, which enhances the internationalization of operations and economic activities. However, the barriers to cloud computing are users' fear that data stored and transmitted over the Internet will be used or detected in unexpected ways. In addition, companies need to be confident and reassured service providers about the security of their information. This aspect is one of the most important considerations by business owners who want to take advantage of new solutions. Data transfer through the internal network (LAN) gave business owners confidence by intercepting any unauthorized person to obtain data.

5.2 The Impact of Effective Accounting Techniques in Cloud Computing:

- Database (for data analysis).
Expert systems (Assist in analysis of deviations and risk analysis).
Neural Network (Prediction Tools).
- Data storage (to provide user-specific information).
- Decision support programs (help with data analysis and decision support).
- High connection (to improve access to information).
- Digital confirmations and signatures (ongoing audit).
- Artificial intelligence (the possibility of change in reports according to circumstances).
- Synchronization in both search and data analysis (data analysis and decision support). (Marandertal, 2013: pp. 2836-2846)

5.3 The Effectiveness of Cloud Accounting On Corporate Functions:

Currently, companies are investing in integrated solutions to integrate all of the company's functions (sales, logistics, accounting), monitoring, central coordination, system alignment, financial operations management, data storage, service flexibility, and cost savings. Technology trends in recent years have brought the concept of cloud computing, an innovative data processing and storage model that enables companies to optimize their operations by relying on IT infrastructure. Cloud computing enables companies to effectively use their IT applications and infrastructure by using the "use as you need and pay as you go" model. However, before employing data and applications in the virtual environment, companies must take into account the implications of such a decision on the financial reporting process. Nowadays, the Internet is the most common tool for real-time sharing of knowledge and information in all economic and social fields, which in recent years has led to the emergence of the digital economy. Experts emphasize that the development of information technology and automation makes it possible to follow the tradition of previous innovations, create new products, new industries and thus cause economic growth, gain more profits, ensure the accuracy and quality of information, and reduce technological difficulties. (PRICHICI. & IONESCU, pp. 489-496.)

5.4 Dimensions Offered By Cloud Accounting:

1. Infrastructure: The cloud infrastructure is distributed over a network of servers connected to the Internet, storage, blade / multi-blade servers, APIs and protocols to connect users together on the Internet, as well as virtualization. The components of these structures vary according to need, which is one of the main advantages of using the cloud, Commensurate with the operating budget available in each of them (Darwish 2015, pp. 13-15)
2. Flexibility: Cloud accounting offers more flexibility (often called extensibility) in matching IT resources and business functions that have been based on past computing methods. Employees can also be maneuver through by enabling access to business information and applications through a wide range of sites and services. The sharing of resources through passive accounting services provides greater ease and flexibility when performing different tasks. It offers the ability to connect several sites such as social networks, that is, it helps to control the expansion and vertical and horizontal reduction of applications in the cloud dynamically on demand and is a benefit of cloud accounting C. Dabrowski & K. Mills, 2011, p. 554-559.)
3. Reduce costs: Organizations can reduce or eliminate capital expenditures and reduce ongoing operating expenses by paying only for the services they use, and potentially by reducing or redeploying IT staff. According to a study by Gartner's company , people are the most expensive in information technology, consuming 41% of the IT budget through cloud accounting, and can use the expertise of competent staff without having to seek, hire, train and pay employees . Users can pay for services and goods as needed. The cost of subscription to the software needed by the user will be more than the cost of purchasing a complete software, and only part of it will be used. There is no need to purchase software packages for all computers in the organization, only employees who use applications already need access to this application in the cloud. With regard to the cost of maintenance it will be supplied to the service provider and will decrease hardware and software maintenance costs of organizations drastically how much the number of hardware and software may reach in the enterprise, considering its requirement of fewer servers in the IT staff. With regard to automatic updating of programs, there is no additional expenditure required for updating or upgrading programs for the organizations.
4. Easy to use applications: The enterprise can adopt and deploy cloud computing applications without the need to purchase hardware, software licenses, or installation, operation and maintenance services. With the cloud, there is no need to take documents. The PC can be accessed from anywhere with Internet access, Permanent information on servers connected to the Internet. And Added to cache on associated peripherals. Providing affordable and secure platforms on demand with easy access, saving effort, and much money spent on software purchase. Enabling user access, and taking advantage of huge servers to perform complex operations, may require high-end hardware, Even if this

user does not have adequate knowledge experience. And ensure the maintenance and availability of the third-party solution, hosted by hosting companies, offering more flexibility and multiple options that enhance efficiency in enterprises and companies through increased productivity and reduced cost of ownership.. One of the most important solutions provided by cloud computing in this regard, A technology known to focus on real-time interaction capabilities(Alkour, 2018)

5. Availability of software for users: With the exponential increase in the amount of information and digital activities that pertain to the user, it may be difficult to buy a new storage disk and connect it to the computer, but this will be completely different for the cloud. All the users have to do to increase the space allocated to them is to contact the service provider to increase the space allocated to them. If you want to work on a new program, all you have to do is contact your service provider .Cloud computing also provides resources and services to users on demand, and resources are scalable across multiple data centers. (C. Dabrowski & K. Mills, 2011, pp. 554-559.)
6. Availability of communications: Through the availability of capabilities on the network and it being accessible through standard mechanisms to promote the use of different platforms such as mobile phones or laptops, or workstations. The user can provide the capabilities of the computer on demand without the need of human interaction with any of the service providers, which will allow users to access information wherever they are and at any time through smart devices. As the world today is witnessing more reliance on mobile communications which changes communications and makes it is no longer as it was. People need to stay in touch when they travel, when they are in a meeting, or at home. In the age of e-mail and the growing use of the Internet and social networking, it is necessary for companies and institutions to have a large capacity of mobile Internet.

5.5 Concept and Dimensions of Competitive Advantage:

The concept of competitive advantage: Heizer and Render (1999, 36) show that competitive advantage means finding a unique advantage that the industrial company outperforms competitors. The competitive advantage makes the industrial company unique and distinct from other competitors. Mcmillan and Tampo (2000, 88) say that industrial companies seek to excel in their business environment by possessing and maintaining competitive advantage. Competitive advantage is defined as the means by which the company can win in its competition against others. Liu pointed out that competitive advantage means that the company has an advanced competitive position in the market. Mohsen, Al-Najjar, 2004.52) explains that competitive advantage aims to build a system that has a unique or distinctive advantage that outperforms competitors through the value of the customer in an efficient and sustainable manner that can be continuously maintained and presented or delivered better than others. Stevenson (2005, 4) suggests that, in practice, it aims to meet the needs and desires of the customer in order to acquire the customer (2004, 74). Competitive advantage is achieved when the company is able to accomplish its

activities at a lower cost or more effectively than competitors through the use of resources, or use its proficiency and expertise in accomplishing its activities in a way that achieves greater customer value. (Evans and Collier, 2007, 118). Competitive advantage is the declaration of the company's ability to excel in marketing and finance above all its priorities, which in turn requires understanding the general framework of the company through understanding that The senior management must determine the needs and desires of the customers and how to deliver them To the customers via the processing chain in order to interview Customer and delivering the product or service in a timely manner, as well as taking into account the operational capacity rate.

5.6 Dimensions of Competitive Advantage:

The company's senior management works to achieve the competitive advantage of the company through its products that meet the needs and desires of customers or the value that customers wish to receive from these products. (Lami, 2008, 19) point of views is that the performance objectives contribute to The competitive advantage of the industrial company and is considered one of the competitive priorities that the company seeks to achieve, which reflects the overall performance of operations. The most common dimensions, each of which is a key dimension to achieve the competitive advantage of the company , are : cost,Quality , flexibility , and Delivery (Krajewsky and Ritzman, ,2005,62)&(Stevenson,2007,4-14). Given the importance of these dimensions in achieving a competitive advantage for the company they will be addressed briefly:

1. Cost: Industrial companies that seek to acquire a larger market share as the basis for their success and superiority are the ones that offer their products at a lower cost than their competitors. Slack et al. (2004,44) states that the lowest cost is the main operational objective of companies that Compete with cost, and even companies that compete with other non-cost competitive advantages are seeking low costs for the products they produce. Evans and Collier (2007, 124) suggest that the company can reduce costs through efficient use of its production capacity as well as continuous improvement of product quality and creativity in the stylization of Products and process technology. This is an important foundation for cost reduction as well as helping managers support the company's strategy to be a leader in its cost dimension .Based on the above, the researchers believe that the cost is one of the cornerstones of the success of the industrial company and its superiority by enabling it to stand in front of competing companies and help them to reach competitive prices that enhance the competitive advantage of the company's products in the market and also the researcher concludes that the lack of interest in reducing the general cost of the company may be the reason Behind its deterioration and its withdrawal from existing products and markets.
2. Quality: The Company's acquisition of the expected value commensurate with its mission requires them to determine the expectations of customers and their desire for quality and work to achieve that. Slack, et.al, 2004, 45) argues that quality is an important competitive advantages that indicate the performance

of things to provide products that suit the customers, (Krajewsky and Ritzman, 2005, 62) indicate that customers want quality products that meet their desired characteristics, which they expect or see in the ad. Companies that do not offer quality products that meet the needs and desires of customers. And their expectations of survival and success in their competitive behavior (Ruslan, 2007.3), quality is the quality of an organization or company to improve and develop processes and performance, reduce costs, control time, satisfy customer desires and market requirements, teamwork and strengthen affiliation. These can be summarized in two key points: A-conform to specifications b-satisfy and fulfill market requirements or as summarized by the quality Scientist Juran: Fitness for Use.

Consistent with progress, the researchers believe that the quality is one of the pillars of the success of the company in the industrial world of business and its importance comes from providing products with specifications to meet or exceed the requirements of customers to satisfy them and then their happiness and this contributes to enhance the competitive advantage of the company in the market.

3. Flexibility: Flexibility means the ability to produce a wide range of products, introduce new products, modify existing products quickly, and respond to customer needs. Chase et al (2001, 266) states that flexibility is an important dimension, (Slack, et.al, 2004, 45). Flexibility means the company's ability to change processes to other methods, which may mean changing the performance of operations, as well as the ability of the company to develop existing products and improve its operations to deliver new products. Change the method and time of performance of operations. Based on this, the researchers believe that flexibility is an important competitive advantage for any industrial company that wants to succeed, survive and grow in the business world by changing and responding to the needs and demands of its customers with minimal effort and time.
4. Delivery: Delivery is the basic rule of competition between companies in the market as it focuses on reducing deadlines and speed in designing new products and delivering them to customers in the shortest time possible. "Slack, et.al, 2004, 64) this means that the time it takes to receive product orders from customers will be reduced and delivered. (Lami, 2008, 26) states that increasing the importance of time to the customer led to increased competition between companies on a time basis, which is meant to speed up the introduction of new products and speed of entry into the markets.

Consistent with the above, researchers believe that delivery is one of the important dimensions of competition between industrial companies and refers to the delivery of products to customers according to the time set by the company. This dimension reflects the ability of operations to meet the demands of customers and deliver to them on time and this contributes to enhancing the Competitiveness feature of the company in the market. The question now is how does cloud accounting affect the competitive environment of industrial firms? One of the most innovative web-based

models is cloud computing, which refers to a set of distributed computing services, applications, access to information and data storage without the user's need to know the location and configuration of the systems that provide these services. And thus the companies started to realize the benefits of virtual data and perhaps the most important of which is embodied as enabling companies to create a competitive advantage by providing the competitive advantage of technology business purposes. Using cloud accounting eliminates the need to purchase and maintain servers and software. Old software is provided by providing service to companies on the basis of long-term contracts with fixed features. But using cloud accounting is done through the principle of "use as you need and pay as you go" Thus the cost will depend on how much your corporate use. Therefore, the impact of cloud accounting on the competitive environment of companies is reflected in the following:

1. Low cost: The costs incurred in the use of accounting software include both initial investment expenses and maintenance expenses. Initial investment expenses can be reduced by using cloud systems as there is no need to purchase hardware or licensing software (infrastructure). Cloud systems also allow small businesses that cannot afford the infrastructure of traditional information systems to use the same information technology as the larger, more sophisticated competitors. The payment process only includes the use of the service (based on consumption). By adopting online accounting solutions, there is no equipment (hard drives, servers, and server rooms) to maintain. Companies that have adopted cloud accounting solutions can reduce costs. The software is used over the Internet and is not installed on their own computers, nor does it actually purchase applications, but only uses these applications. They can also obtain and maintain updated versions of these applications. Pacurari, D. &Nechita, E. 2013: pp. 193-198.)
2. Increase productivity: The fact that cloud accounting services are available allows employees to work whenever they want and not only during daily working hours. This leads to increased productivity, due to the fact that users are not limited to the specified hours of work, not to their actual presence in their offices or to the entry specified through the company's computers. By accessing cloud applications from any mobile device or even smartphone, the user is able to make sure all the data he needs from anywhere and anytime. Internet-based software ensures continuity of business through multiple means, and back-up is built to meet client requirements. The cloud providers are keen to provide a stable environment in terms of data protection and the use of the highest standards of information security and encryption of information, in addition to the storage of data is on the Internet and not on a specific device (in the case of theft of the personal computer there is no risk of Loss of information). Other factors that can increase productivity are the ability to use resources according to business needs. In traditional systems, companies must decide how much they invest in IT resources and applications in advance, while in cloud systems, companies are buying what

they need at the moment and developing their programs as they grow. Pacurari, D. &Nechita, E. 2013))

The researchers conclude that, in the current economic climate, industrial companies face the process of collecting and processing large amounts of financial data, which requires the need for more efficient systems to support such processes in order to obtain results in a timely manner. In order to find solutions for optimizing investments and costs, the cloud computing model was considered. Accounting firms have moved to cloud computing to change the way their accounting services are offered to their customers. As a result, the concept of cloud accounting, which means access to accounting information at any time and from any place through the Internet, without the need to install and manage software on servers. Therefore, permanent and immediate access to information may be a factor in measuring the competitive advantage of the company.

6 METHODS:

6.1 Practical Side of the Study:

6.1.1 Society and Study Sample:

The study society consists of the Jordanian General Industrial Company (65). Eight questionnaires were distributed for each company from the study sample of (23) companies. The distribution was done by means of a simple random sample. The researcher retrieved (155) questionnaires. After reviewing the recovered answers, there are (8) questionnaires are not valid for statistical analysis, this number of valid questionnaires for analysis amounted to (147) questionnaires.

6.1.2 Characteristics of the Study Sample:

Table (1) shows the distribution of sample members according to the personal variables of the study sample:

TABLE (1) DISTRIBUTION OF SAMPLE MEMBERS ACCORDING TO PERSONAL VARIABLES

Variable	The Level	Frequency	Percentage
Study specialization	Accounting	75	51.0
	Finance and Banking	6	4.1
	Business Management	39	26.5
	Economies	2	1.4
	Other	23	15.6
	Total	145	98.6
Qualification	Diploma and below	3	2.0
	BA	117	79.6
	M.A.	21	14.3
	Ph.D.	4	2.7
	Total	145	98.6
Professional Certifications	CPA	3	2.0
	ACPA	2	1.4
	CIA	3	2.0
	JCPA	3	2.0
	Other	131	89.1
	Total	142	96.6
Years of practical experience	Less than 5 years	2	1.1

Variable	The Level	Frequency	Percentage
	5-10 years	9	6.1
	10-15 years	94	63.9
	More than 15 years	40	27.2
	Total	145	98.6
The administration to which you belong	cost management	31	21.1
	production management	26	17.7
	Marketing Management	30	20.4
	Engineering Design Management	9	6.1
	purchase management	5	3.4
	Financial management	43	29.3
	Total	144	98.0
Knowledge about cloud accounting	Yeah	147	100
	No	0	0
	Total	147	100
The source of knowledge about cloud accounting variable	First undergraduate	0	0.0
	Graduate Studies	4	2.7
	Training courses	6	4.1
	Familiarization	128	87.1
	Other	5	3.4
	Total	143	97.3

Table (1) shows the following:

1. The highest percentage of the distribution of the sample members according to the variable of the study specialization (51.0%) for the specialization (accounting), which is high, while the lowest percentage (1.4%) specialization (economy), a small percentage, The focus of the study is on accounting concepts, principles and methods that increase their awareness of the importance of the subject of this study, and therefore can be relied on in their answers.
2. The highest percentage of the distribution of the members of the sample according to the variable of the scientific qualification (79.6%) of the scientific qualification (Bachelor), which is high, while the lowest percentage (2.0%) for the academic qualification (diploma or below), a small percentage, this indicated that The focus of companies on the recruitment of the first university degree being a good cultural level, which makes the study sample qualified to answer the items of the questionnaire and have a good reliance on them.
3. The highest percentage of the distribution of the sample was according to the variable (89.1%) who did not hold a vocational certificate (a high percentage compared to those with a vocational certificate, This percentage of non-carrying certificate may indicate that there is little interest from companies in encouraging their employees to qualify for professional certificates and appointing them.
4. The highest percentage of the distribution of the sample members according to the variable years of

experience in companies (63.9%) for the period of experience (10 years to 15 years), while the lowest percentage (1.1%) for the period of experience less than 5 years. These percentages indicate that the sample of the study has sufficient experience, especially if it is dealt with scientific specialization and scientific qualifications, which strengthens the results of this study.

5. The highest percentage of the distribution of the sample was according to the variable of the management in which the company is affiliated (29.3%) for the financial management, while the lowest percentage (3.4%) for the management of purchases. The ratios generally indicate that they are close to each other for most of the study sample. Because the sample was from all departments in companies.
6. The highest percentage of the distribution of the sample according to the variable source of knowledge about cloud accounting (89.1%) was by Familiarization, while the lowest percentage (0.0%) was for the first university study. These percentages indicate that the subject is recent and that the respondents have graduated from the university. Most of the respondents have more than 10 years of experience. Therefore, the study sample has examined and explored in its own ways. This indicates the interest of the study sample in this subject, which strengthens the results of this study.

Test the validity of the study tool and its components:

The validity of the content of the tool used in the study was confirmed by presenting it to a group of (7) members that contained faculty members with experience, competence and management in the companies to express opinion in each field of study and formulation of the paragraphs and the relevance of each paragraph in its field. (66) Items divided into (6) areas as independent variables and (4) fields as dependent variables. While the stability of the study instrument is its consistency of the results its reliability and predictability of the results; the degree of consistency in the results of the questionnaire if applied more than once in similar circumstances. In order to calculate the stability of the study instrument, the study tool was divided into ten domains to measure the stability of each field and the instrument as a whole. The internal Cronbach Alpha test was used for the responses of the sample of the study obtained. Alpha can be interpreted as the coefficient of internal stability among the responses, indicating its high value on the degree of stability. The statistical accepted value for this measure is (60%) or more. (Sekaran & Roger, 2013). In other studies, the value is statistically acceptable (70%) or more. The results of the data analysis are shown in Table (2) that the result of the stability of the paragraphs of the study is high.

TABLE (2) STABILITY COEFFICIENTS (ALPHA KRONBACH) FOR EACH AREA OF THE STUDY INSTRUMENT AND FOR THE INSTRUMENT AS A WHOLE

The Field	Number Of Paragraphs	Coherence Coefficient Of Internal Consistency (Kronbach Alpha)
Provision of IT infrastructure	10	91.5
Provide software for users	6	81.2

The Field	Number Of Paragraphs	Coherence Coefficient Of Internal Consistency (Kronbach Alpha)
Providing communications	6	90.1
Provide easy to use applications	6	86.2
Flexibility in performing various tasks	6	80.6
Cost savings and reduction	7	88.6
Competitive Advantage (Quality)	6	79.6
Competitive advantage (cost)	6	80.1
Competitive Advantage (Flexibility)	6	81.0
Competitive advantage (differentiation)	7	77.1
The tool as a whole	66	96.1

Table (2) shows that all Cronbach Alpha values were high and that the stability of the subjects as a whole was very high at (96.1) indicating that the study instrument has high reliability.

6.1.2 Correction of Scale

The questionnaire consisted of (66) paragraphs. The researchers used a five-dimensional Likert scale to measure the opinions of the sample members.

Strongly disagree (1), Disagree (2), Neutral (3), OK (4), Strongly agree (5) In response to the answer that reflects the degree of their agreement. The following classification was also based on the following five-point calculation: The level of effectiveness was determined according to the following measure: The length of the class = (the upper limit of the alternative - the minimum of the alternative) / the number of levels

$(5-1 / 3) = 1.33$ the levels are as follows:

A low approval score is less than 2.34.

The average approval level is 2.34-3.67.

A high approval level of 3.67 and above.

6.1.3 Natural Distribution:

Table (3) shows the result of the test of the normal distribution of data, (Skewness & Kurtosis) test was used and the results were as follows:

TABLE (3) THE RESULT OF THE TEST OF THE NORMAL DISTRIBUTION OF DATA

variable	Skewness	Kurtosis
Provision of IT infrastructure	-0.49	0.75
Provide software for users	-0.56	1.10
Providing communications	-0.94	2.21
Provide easy to use applications	-0.37	0.26
Flexibility in performing various tasks	0.40	0.05
Cost savings and reduction	-0.37	-0.11
Competitive Advantage (Quality)	-0.73	0.34
Competitive advantage (cost)	-0.77	0.47
Competitive Advantage (Flexibility)	-0.68	0.26
Competitive advantage (differentiation)	-0.74	0.29

Table 3 shows that the test value for Skewness lies between $1.96 \pm$ and the value of the Kurtosis test is

between $2.85 \pm$, so the data distribution is subject to normal distribution (Hair, Black, Babin & Anderson, 2010)

6.1.4 Interference Test between Independent Variables

Table 4 shows the value of VIF and Tolerance. The main hypothesis. The VIF test was used to verify that there was no problem of multiple linearity (multiple correlation), because it is considered a problem as one of the problems facing the statistical estimation of regression coefficients. Table (4) shows the test results for VIF:

TABLE (4) THE VALUE OF VIF AND TOLERANCE

The Field	Vif	Tolerance
Provision of IT infrastructure	1.74	0.58
Provide software for users	1.34	0.74
Providing communications	1.05	0.95
Provide easy to use applications	1.41	0.71
Flexibility in performing various tasks	1.54	0.65
Cost savings and reduction	1.33	0.75

The above table shows that there is no problem of multiple correlation between the independent variables being less than 5, thus accepting the level of variation in each independent variable. Table (5) shows the arithmetical averages and standard deviations of the field of IT infrastructure provision and grade level by arithmetic mean and degree of importance from the point of view of the study sample.

TABLE (5) THE ARITHMETICAL AVERAGES AND STANDARD DEVIATIONS OF RESPONDENTS' ANSWERS TO THE "IT INFRASTRUCTURE"

NO	Paragraph	Arithmetic Average	Standard Deviation	Degree Of Assessment	Degree Of Assessment
1	Cloud accounting offers great flexibility in reducing the number of devices if the system is reduced without loss of hardware	4.05	0.76	High	High
2	Cloud accounting provides flexible hardware-based flexibility to meet the requirements of an enterprise's IT expansion to address emerging problems	4.18	0.76	High	High
3	Cloud accounting provides the best real-time usage: for devices using modern programming techniques in the case of default hardware use	4.18	0.73	High	High
4	Effective cloud accounting trends are driving companies away from the need to provide a specialized team in the management of hardware, servers,	4.14	0.74	High	High

NO	Paragraph	Arithmetic Average	Standard Deviation	Degree Of Assessment	Degree Of Assessment
	<i>spare parts, supplies and others</i>				
5	Effective cloud accounting helps maintain the integrity of the environment surrounding a company from the problem of old machines and how to get rid of them	4.09	0.71	High	High
6	Cloud accounting aims to reduce the cost of electricity and cooling in the company's wet environment	4.04	0.68	High	High
7	The use of cloud accounting enriches companies' attention to the environmental specifications needed by servers and other computers	3.90	0.64	High	High
8	cloud accounting Helps companies in not having errors in the acquisition of hardware which are not good as well as the lack of price or double specifications for their devices	3.86	0.57	High	High
9	Cloud accounting helps companies not to engage in the acquisition, import, maintenance and maintenance of devices.	3.78	0.53	High	High
10	Cloud accounting facilitates investment in ICT infrastructure, cheaper access to technologies and human resources development	4.69	0.50	High	High
Domain as a whole		4.09	0.50	-	High

Table 5 shows that the arithmetical averages for the field "IT infrastructure" ranged from 3.78-4.69, the highest of which is paragraph 10, which states that "cloud accounting facilitates investment in ICT infrastructure, Technologies and the development of human resources with an effective intellectual image "came in first place with an average of 4.69 and a standard deviation of 0.50 and a high degree. The lowest computer averages for paragraph 9, which states that "cloud accounting helps companies not to engage in the acquisition or importation of equipment, To keep it from theft "came last with an average of 3.78 and a standard deviation of 0.53 and a high degree. Table (6) shows the arithmetical averages and standard deviations of the field of providing the software to the users and the grade level according to the arithmetic average and the degree of importance from the point of view of the sample of the study.

TABLE (6) THE STATISTICAL AVERAGES AND STANDARD DEVIATIONS OF RESPONDENTS' RESPONSES TO THE AREAS OF SOFTWARE PROVISION FOR USERS"

No	Paragraph	Arithmetic Average	Standard Deviation	Rank	Degree Of Assessment
1	Cloud accounting provides real flexibility in moving from package to package according to the actual need of the company	4.49	0.57	1	High
2	Cloud accounting helps companies keep pace with the intellectual and technical development of the company's applied hardware and software	4.42	0.55	2	High
3	Cloud accounting allows easy access to software from anywhere, anytime, and from any device, helping to keep your business running	4.38	0.55	3	High
4	Cloud accounting enriches the workload of manually calculating or manually modifying available computing resources by modifying the amount of computer resources and storage space provided by the automated work environment to meet customer application requirements	4.23	0.50	4	High
5	The effective use of cloud accounting keeps companies away from the need for software maintenance and training	4.10	0.42	5	High
6	Companies using cloud accounting services are increasingly relying on specialized agencies that provide no software or information.	3.96	0.37	6	High
Domain as a whole		4.26	0.36		High

Table 6 shows that the arithmetic averages of the "Software provision for users" area ranged from (3.96-4.49), the highest of which was paragraph 1, which states that "cloud accounting provides real flexibility in moving from package to package according to the actual need of the company" With a mean of 4.49 and a standard deviation of 0.57 and a high score. The lowest arithmetic averages for paragraph (6), which states that "Companies using cloud accounting services rely on specialized agencies, not software and information," came last with an average of 3.96 and a standard deviation 0.37 and a high degree. Table (7) shows the arithmetical averages, the standard deviations of the field of communication provision and the grade level according to the arithmetic average and the degree of importance from the point of view of the sample of the study.

TABLE (7) ARITHMETIC AVERAGES AND STANDARD DEVIATIONS OF THE SAMPLE ANSWERS FOR THE PARAGRAPHS OF THE FIELD OF "PROVISION OF COMMUNICATIONS"

NO	Paragraph	Arithmetic Averages	Standard Deviation	Rank	Degree Of Assessment
1	Cloud accounting provides sophisticated cloud software and services through web conferencing and seminars: Skype	3.95	0.60	3	High
2	Using cloud accounting provides web publishing and document sharing services.	3.99	0.65	1	High
3	Cloud accounting ensures that companies that use them manage their communication independently, efficiently and around the clock.	3.98	0.69	2	High
4	Cloud accounting enables companies to truly SHARE information among a large number of users and are deployed in remote geographic areas.	3.92	0.61	4	High
5	Cloud accounting enables corporate management to use modern VoIP software.	3.86	0.56	5	High
6	Cloud accounting works on VoIP, IM, video conferencing, chat, and video calling	3.81	0.67	6	High
Domain as a whole		3.92	0.52		High

Table (7) shows that the mathematical averages for the fields of "provision of communications" ranged from (3.81-3.99). The highest of paragraph (2), which states that "the use of cloud accounting provides web publishing and document sharing services," ranked first with an average of 3.99 and (0.65) and high degree, while the lowest computer averages for paragraph (6), which states that "cloud accounting works on VoIP, IM, video conferencing, chat and video communication" came in last with an average of 3.81 and a standard deviation of 0.67 To a high degree. Table (8) shows the arithmetical averages and standard deviations of the field of providing applications that are easy to use and rank according to the arithmetic mean and degree of importance from the point of view of the study sample.

TABLE (8) ARITHMETIC AVERAGES AND THE STANDARD DEVIATIONS THE RESPONDENTS' ANSWERS TO THE PARAGRAPHS OF THE FIELD OF PROVIDING EASY-TO-USE APPLICATIONS"

NO	Paragraph	Arithmetic Averages	Standard Deviations	Rank	Degree Of Assessment
1	Cloud accounting provides the ability to encrypt files and data so that no one is allowed to view them other than the owner	3.86	0.59	2	High

NO	Paragraph	Arithmetic Averages	Standard Deviations	Rank	Degree Of Assessment
2	Cloud accounting allows file and data management across applications that are available on multiple systems, including mobile phones.	3.83	0.59	5	High
3	Cloud accounting provides sufficient flexibility to change as a company changes its goals or information	3.86	0.67	3	High
4	The use of cloud accounting provides an opportunity to rely on specialized entities in developing applied software used and keeping pace with modern software.	3.85	0.72	4	High
5	Cloud accounting helps company management access applications from anywhere, anytime, from any device.	3.67	0.60	6	High
6	The use of cloud accounting effectively in the company leads to the layoffs of the workforce as well as the need for management to update their own software	3.94	0.71	1	High
Domain as a whole		3.83	0.50		high

Table 8 shows that the Arithmetic averages of the field "Easy-to-use applications" ranged from 3.67 to 3.94, the highest of which was paragraph 6, which states that "the use of cloud accounting effectively in the company leads to the redundancy of the workforce as well as No need for management to update their own software "came in first with an average of 3.94 and a standard deviation of 0.71 and a high score. The lowest Arithmetic averages for paragraph 5, which states that" Cloud accounting helps the company's management access applications from anywhere, anytime, "Came last with an average of 3.67 and a Standard deviation of 0.60 and a high degree. Table (9) shows the arithmetical averages and the standard deviations of elasticity in the performance of different tasks and rank according to the arithmetic mean and degree of importance from the point of view of the study sample.

TABLE (9) THE ARITHMETICAL AVERAGES AND STANDARD DEVIATIONS OF RESPONDENTS' RESPONSES TO THE "FLEXIBILITY IN PERFORMING DIFFERENT TASKS"

No	Paragraph	Arithmetical Averages	Standard Deviations	Rank	Degree Of Assessment
1	Cloud accounting provides high flexibility in the amount of storage purchased (increased or Decreased) by the company used.	4.21	0.51	1	High

No	Paragraph	Arithmetical Averages	Standard Deviations	Rank	Degree Of Assessment
2	Cloud accounting provides users with the company's services to access their data, systems, and applications on a regular basis	3.86	0.59	6	High
3	Cloud accounting allows you to retrieve data from any location in the world and make effective adjustments to it.	4.14	0.63	3	High
4	Cloud accounting ensures that the service is always up and running around the clock in the best possible way.	4.12	0.43	4	High
5	Cloud accounting offers the ability to connect multiple e-services such as e-mail, file sharing, and so on to the companies that use it.	4.07	0.35	5	High
6	Cloud accounting provides greater ease and flexibility when performing various tasks related to the nature of the business.	4.16	0.62	2	High
Domain as a whole		4.09	0.38	-	High

Table 9 shows that the arithmetical averages for the field of "flexibility in performance of different tasks" ranged from (3.86-4.21) above to paragraph (1), which states that "cloud accounting provides high flexibility in the amount of storage purchased (increased or Decreased) by the company used. "came first with an average of 4.21 and a standard deviation of 0.51 and a high degree, while the lowest computer averages of paragraph (2) Which states that "cloud accounting provides users with the company's regular data access services, systems and applications on a regular basis" came in last with an average of 3.86 and a standard deviation of 0.59 and high. Table (10) shows the arithmetical averages and standard deviations of the field of "saving and lowering costs and rank by the arithmetic mean and degree of importance from the point of view of the study sample.

TABLE (10) THE ARITHMETICAL AVERAGES AND STANDARD DEVIATIONS OF RESPONDENTS' RESPONSES TO THE "COST SAVING AND REDUCTION"

No	Paragraph	Arithmetical Averages	Standard Deviations	Rank	Degree Of Assessment
1	Corporate cloud accounting reduces the cost of information technology and business continuity very easily.	24.3	0.61	1	High
2	Using cloud accounting reduces the cost of training the company's employees	14.1	0.54	2	High
3	Cloud accounting reduces the cost of employee errors and their own loyalty to their company	33.9	0.65	6	High
4	Cloud accounting reduces the cost of software by bypassing software licensing by contracting	3.88	0.65	7	High

No	Paragraph	Arithmetical Averages	Standard Deviations	Rank	Degree Of Assessment
	<i>directly with the service provider</i>				
5	<i>Cloud accounting reduces the cost of hardware, so there is no need to buy servers, storage mechanisms and software for the applicable company</i>	4.04	0.52	4	High
6	<i>Cloud accounting shrinks the volume of exchange on the company's infrastructure and access to information and services required with great ease</i>	4.07	0.51	3	High
7	<i>Cloud computing when used by the company provides high flexibility in the space used without the need to purchase new hard disks, simplified management of the infrastructure and increased coordination of the company's various departments.</i>	3.95	0.63	5	High
<i>Domain as a whole</i>		4.04	0.45	-	High

Table 10 shows that the averages for the "cost saving and reduction" field paragraphs ranged from 3.88 to 4.32, the highest of which was paragraph 1, which states that cloud accounting for class companies reduces the cost of information technology and business continuity very easily. With an average of 4.32 and a standard deviation of 0.61 and a high score. The lowest averages of paragraph 4, which states that "cloud accounting reduces the cost of software by bypassing the software license by contracting with the service provider directly," came in last with an average of 3.88 and a standard deviation of 0.65 and a high degree. Table (11) shows the arithmetical averages and the standard deviations of the field of quality and rank according to the arithmetic average and the degree of importance from the point of view of the sample of the study.

TABLE (11) ARITHMETICAL AVERAGES AND STANDARD DEVIATIONS OF RESPONDENTS' RESPONSES TO THE "QUALITY"

NO	Paragraph	Arithmetical Averages	Standard Deviations	Rank	Degree Of Assessment
1	<i>The company's products match the needs and aspirations of customers and meet their desires.</i>	3.81	0.71	1	High
2	<i>The company's products are in line with the standards and specifications of quality that are recognized and defined in advance.</i>	3.56	0.75	5	Medium
3	<i>The company's management adopts methods and strategies aimed at producing products of the highest quality and excellence.</i>	3.48	0.83	6	Medium
4	<i>The Company's management prepares long-term quality</i>	3.61	0.71	3	Medium

NO	Paragraph	Arithmetical Averages	Standard Deviations	Rank	Degree Of Assessment
	<i>objectives and discloses them within its strategic objectives and plans.</i>				
5	<i>The company's management determines procedures and practices that help achieve quality objectives.</i>	3.62	0.80	2	Medium
6	<i>The company continuously updates and develops its products in order to reduce the production of defective products that do not meet their purpose.</i>	3.57	0.84	4	Medium
<i>Domain as a whole</i>		3.61	0.54	-	Medium

Table 11 shows that the arithmetical averages for the "quality" field paragraphs ranged from (3.48-3.81), the highest of paragraph (1), which states that "the company's products are compatible with the needs and expectations of customers and meet their wishes" ranked first with an average of 3.81 and a standard deviation of 0.71 (3), which states that "the management of the company adopts the methods and strategies aimed at producing products of the highest quality and excellence" came last with an average of 3.48 and a standard deviation of 0.83 and high degree. Table (12) shows the arithmetical averages and standard deviations of the field of cost and grade level by the arithmetic average and degree of importance from the point of view of the study sample.

TABLE (12) THE ARITHMETICAL AVERAGES AND STANDARD DEVIATIONS OF RESPONDENTS' RESPONSES TO THE "COST"

NO	Paragraph	Arithmetical Averages	Standard Deviations	Rank	Degree Of Assessment
1	<i>Achieving minimum production costs is a key objective of the company.</i>	3.76	0.72	1	High
2	<i>The company's management adopts a cost-cutting approach to achieve competitive advantage.</i>	3.54	0.75	5	Medium
3	<i>The Company's management takes into account the rate of demand for products in the market when the cost reduction decision is taken.</i>	3.47	0.82	6	Medium
4	<i>The management of the company is considering the prices of similar products in the market when making a decision to reduce the cost.</i>	3.60	0.72	3	Medium
5	<i>The company's management monitors and evaluates the performance of its machines, equipment and programs periodically and continuously.</i>	3.61	0.79	2	Medium
6	<i>The management of the company encourages its</i>	3.58	0.83	4	Medium

NO	Paragraph	Arithmetical Averages	Standard Deviations	Rank	Degree Of Assessment
	<i>members to participate in programs, courses and workshops that aim at improving their productivity, reducing errors and deviations in work, and allowing the exchange of experiences.</i>				
Domain as a whole		3.59	0.55	-	Medium

Table (12) shows that the Arithmetical averages of the "cost" field paragraphs ranged between (3.47-3.76), the highest of which is paragraph (1), which states that "achieving the minimum production costs of the company's basic objectives" is ranked first with an average of 3.76 and a standard deviation of (0.72) and high Degree, while the lowest (3), which states that "the management of the company takes into consideration the rate of demand for products in the market when the decision to reduce the cost." The latter came with an Arithmetical average of 3.47 and a standard deviation of 0.82 and high degree. Table (13) shows the arithmetical averages and standard deviations of elasticity and grade level by arithmetic mean and degree of importance from the point of view of the study sample.

Table (13) The Arithmetical Averages and Standard Deviations of Respondents' Responses to the "Flexibility"

NO	Paragraph	Arithmetical Averages	Standard Deviations	Rank	Degree Of Assessment
1	<i>The company's products have the flexibility, adaptability and development to suit customers' expectations and needs.</i>	3.78	0.73	1	High
2	<i>The company has the ability to produce new and distinctive products in record time.</i>	3.56	0.78	2	Medium
3	<i>The company improves and develops its product components.</i>	3.51	0.81	4	Medium
4	<i>The company's products are diversified in size.</i>	3.63	0.73	6	Medium
5	<i>The Company is committed to the timetables set for the delivery of its products.</i>	3.64	0.79	5	Medium
6	<i>The company has the ability to introduce new products at minimum cost.</i>	3.59	0.85	3	Medium
Domain as a whole		3.62	0.56		Medium

Table 13 shows that the arithmetical averages for the "flexibility" field ranges ranged between 3.63-3.78, the highest of paragraph (1), which states that "the company's products have the flexibility, adaptability and development to suit the expectations and needs of customers" ranked first with an average of 3.78 And the standard deviation of 0.73 to a high degree. The lowest averages of paragraph

(4), which states that "the company's products are diversified in size," came last with an average of 3.63 and a standard deviation of 0.73 and high degree. Table (14) shows the arithmetical averages and the standard deviations of the field of differentiation and the degree of importance from the point of view of the study sample.

Table (14) Arithmetical Averages and Standard Deviations of Respondents' Responses to the Field of "Differentiation"

NO	Paragraph	Arithmetical Averages	Standard Deviations	Rank	Degree Of Assessment
1	<i>The company seeks to acquire and control special positions from the market.</i>	3.76	0.72	2	High
2	<i>The company's products excel in terms of quality and price on the products offered by its competitors and operating in the same field.</i>	3.54	0.75	6	Medium
3	<i>The company has human teams with high skills, skills and competencies.</i>	3.47	0.82	7	Medium
4	<i>The company's products are difficult to imitate by competitors.</i>	3.60	0.72	4	Medium
5	<i>The company's management is subject to human resources for new and advanced training programs to achieve differentiation.</i>	3.61	0.79	3	Medium
6	<i>The company has a strong brand.</i>	3.56	0.83	5	Medium
7	<i>The company strives to meet customer needs and requirements as soon as possible.</i>	4.06	0.55	1	High
Domain as a whole		3.66	0.48		Medium

Table (14) shows that the arithmetical averages for the fields of "differentiation" ranged between (3.47-4.06), the highest of paragraph (7), which states that "the company seeks to meet the needs and requirements of customers as soon as possible" came first with an average of 4.06 and With a standard deviation of 0.55 and a high degree, while the lowest computer averages of paragraph (3), which states that "the company possesses human team with expertise, skills and high competencies" came last with an average of 3.47 and a standard deviation of 0.82 and a high degree.

7 DISCUSSION OF THE STUDY FINDINGS:

The main hypothesis: There is no impact of cloud accounting in achieving competitive advantage in Jordanian industrial companies. To test this hypothesis, multiple regression analysis was used to identify the relationship between cloud computing domains (providing IT infrastructure, providing software to users, providing communications, providing user-friendly applications, flexibility in performing different tasks, saving and reducing costs) in the competitive advantage of its combined dimensions (Quality, cost, flexibility, differentiation) in the

Jordanian industrial companies. Table (15) shows the relationship:

Table (15) Relationship between Cloud Computing Domains

The dependent variable Independent variable	Quality	Cost	Flexibility	Differentiation	Competitive advantage as a whole
	β value				
Constant	-2.256* (-4.35)	-2.392* (-4.58)	-2.338* (-4.29)	-1.606* (-3.44)	-2.126* (-4.22)
Provision of IT infrastructure	0.213* (2.62)	0.185** (2.25)	0.187** (2.19)	0.174** (2.38)	0.189** (2.40)
Provide software for users	0.347* (3.44)	0.343* (3.37)	0.346* (3.26)	0.302* (3.32)	0.333* (3.40)
Providing communications	0.204* (3.30)	0.218* (3.51)	0.188* (2.89)	0.226* (4.06)	0.209* (3.49)
Provide easy to use applications	0.221* (2.99)	0.219* (2.94)	0.245* (3.15)	0.164** (2.46)	0.211* (2.93)
Flexibility in performing various tasks	0.261** (2.56)	0.300* (2.92)	0.311* (2.90)	0.263* (2.86)	0.283* (2.85)
Cost savings and reduction	0.197** (2.49)	0.208** (2.61)	0.189** (2.26)	0.167** (2.34)	0.189** (2.46)
F value	27.706	27.743	25.727	26.508	27.687
Statistical significance of F	0.000	0.000	0.000	0.000	0.000
R2	%54.3	%54.3	%52.4	%53.2	%54.3
Adj. R2	%52.3	%52.4	%50.4	%51.2	%52.3
Durbin-Watson	1.687	1.639	1.740	1.624	1.665
Views	147				

Between Parentheses the value of t.

*, **, ***, statistical significance at the level of 1%, 5%, 10%, respectively.

The table shows a strong and statistically significant relationship between cloud accounting fields (providing IT infrastructure, providing software to users, providing communications, providing user-friendly applications, flexibility in performing different tasks, saving and reducing costs) in competitive advantage, Cost, flexibility and differentiation) in the Jordanian industrial companies, where the value of F (27.687) and statistical (0,000), where Adj.R2 (52.3%), which shows the strength of the effect of independent variable (cloud accounting) in the variable (competitive advantage) Thus, we reject the main first hypothesis, and accept the alternative hypothesis. Results related to the first sub-hypothesis: There is no impact on the provision of IT infrastructure in the competitive advantage of Jordanian industrial companies. The result of the multiple regression showed a positive relationship between the provision of IT infrastructure and the competitive advantage of statistical significance. The result indicates that increasing the independent variable by 1% leads to increasing the dependent variable by 0.189 units Results related to the second sub-hypothesis: There is no effect of providing software to users on the competitive

advantage of Jordanian industrial companies. The result of the multiple regression showed a positive relationship between the provision of software to users and the competitive advantage and statistical significance. The result indicates that increasing the independent variable by 1% leads to increasing the dependent variable by 0.333 units, thus rejecting the null hypothesis and accepting the alternative hypothesis. Results related to the third sub-hypothesis: There is no impact to providing communications on the competitive advantage of Jordanian industrial companies. The result of the multiple regression showed a positive relationship between the availability of communications and the competitive advantage in the Jordanian industrial companies and statistical significance. The result indicates that increasing the independent variable by 1% leads to increasing the dependent variable by 0.209 units, thus rejecting the null hypothesis and accepting the alternative hypothesis. Results related to the fourth sub-hypothesis: There is no impact to providing easy-to-use applications to the competitive advantage of Jordanian industrial companies. The result of the multiple regression showed a positive correlation between the availability of applications that are easy to use and competitive advantage and statistical significance. The result indicates that increasing the independent variable by 1% leads to increasing the dependent variable by 0.211 units, thus rejecting the null hypothesis and accepting the alternative hypothesis Results related to the fifth sub-hypothesis: There is no impact of flexibility on the performance of various tasks on the competitive advantage in the Jordanian industrial companies. The result of the multiple regression showed a positive relationship between flexibility in the performance of different tasks and the competitive advantage and statistical significance. The result indicates that increasing the independent variable by 1% leads to increasing the dependent variable by 0.283 units, thus rejecting the null hypothesis and accepting the alternative hypothesis. Results related to the sixth sub-hypothesis: There is no impact of saving the costs and reducing it on the competitive advantage of Jordanian industrial companies. The result of the multiple regression showed a positive correlation between cost saving and reduction, competitive advantage and statistical significance, where the result indicates that increasing the independent variable by 1% leads to increasing the dependent variable by 0.189 units, thus rejecting the null hypothesis and accepting the alternative hypothesis.

8 RESULTS:

1. Cloud accounting facilitates investment in ICT infrastructure, access to technologies in a cheaper manner, and effective human resource development
2. Cloud accounting provides real flexibility in mobility from package to package as per actual need of the company
3. Use of cloud accounting provides web publishing and document sharing services.
4. 4 - The use of cloud accounting effectively in the company leads to the removal of the workforce as well as the need for management to update their own software

5. Cloud accounting provides high flexibility in the amount of storage purchased (Increased or Decreased) by the company.
6. The cloud accounting of companies applied to them reduces the cost of information technology and business continuity very easily.
7. Among the results of the sample of the study of the field of "quality" of the competitive advantage, they see the need to "fit the company's products with the needs and aspirations of customers and meet their wishes.
8. Among the results of the sample of the study in the field of "cost and competitive advantage, they believe that the achievement of minimum production costs should be considered as the main objectives of the company.
9. Among the results of the sample of the study in the field of "flexibility" for the competitive advantage, they believe that the products of the company should be flexible, adaptable and developed to suit the expectations and needs of customers.
10. Among the results of the sample of the study of the field of "differentiation" of the competitive advantage, they believe that the company should seek to meet the needs and requirements of customers as soon as possible.
11. The impact of cloud computing (providing IT infrastructure, providing software to users, providing communications, providing user-friendly applications, flexibility in performing different tasks, saving and reducing costs) has an impact on the competitive advantage of its dimensions (quality, cost, flexibility, differentiation).) In the Jordanian industrial companies

9 CONCLUSION:

The need for Jordanian industrial companies to use advanced technology in the field of cloud computing, where it will be based on the transport, storage, processing and use of available data on computers and take advantage of the high capacity of the systems computer to meet investors and accountants needs and managers alike, without the actual presence on their offices, to turn IT programs from high-cost products to self-owned low-cost services .as well as The need for industrial companies to interpret the correct environment for the application of the vocabulary of cloud accounting which is embodied by the client or user: Operating system Program (application): Availability of Internet connection:.. Service Provider (Cloud Computing): Infrastructure .the need for industrial companies to adopt the directions of effective cloud accounting, which will enrich the companies from the need to provide a specialized team in the management of devices and servers and the cost of spare parts and supplies and others, which increases the competitive advantage at the local and global levels. We also concluded the need to stimulate the members of the industrial company by its management to participate in training programs and courses and workshops which aims to improve their productivity, reduces errors and deviations in employment rates, and to allow for the exchange knowledge to increase its competitive advantage.

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