

The Impact Of Accounting Information Systems (AIS) On E-Commerce Analytical Study-Service Sector-Jordan ASE

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Abstract: study examines the effect of accounting information systems for listed companies in the services sector in the Amman Stock Exchange on e-commerce using three main aspects: The presence accurate accounting information system imposes on companies that the development of its methods to handle e-commerce, The effects on accounting information systems under the E-commerce will relate to influence the components of accounting information systems and the last one is The effects on accounting information systems under the E-commerce will change the resources of the physical and human resources companies.

Keywords: AIS Accounting Information Systems, Service Sector, E-commerce, Amman Security Exchange ASE, Physical Resources, Human Resources.

1 INTRODUCTION

THIS study examines the effect of accounting information systems for listed companies in the services sector in the Amman Stock Exchange on e-commerce. As known the service sector in Jordan is the most important sector between another sectors in (ASE) , Therefore, the need arises to pay attention to this sector to see how technological development quotient, and particularly the presence of companies use accounting information systems, and with a process of e-commerce in its the marketing organizing. E-commerce represents one of the areas of development in the use of modern information technology in terms of the possibility of making use of these techniques in facilitating business processes based on relevant data that can be collected and stored, processed and traded between many of the relevant authorities economic or commercial aspects. Due to the rapid and stunning developments that accompanied the use of electronic commerce by many international companies in different countries, it took a lot of other companies to prepare the necessary studies for how enter the world of e-commerce to be able to keep up with these developments and to walk on the way to be able to achieve its objectives like many of the companies that make the benefits under the e-commerce. Since the accounting information systems represents a system official and a major in any of the companies, as they represent the systems open affecting the environment in which it operates and are affected by it, it has become necessary to take into account the effects that can be reflected on the accounting information systems and how to design and determine the nature of work in those companies that operate under the e-commerce.

2 THE PROBLEM OF STUDY

The research problem appears and fundamentally in trying to figure out three key points:

2.1 The 1st Point

Identify the services sector in Jordan, especially those companies which deals in e-commerce and accounting information systems are the companies to be targeted in this study, so that will take a random sample of these subsidiaries for the services sector.

2.2 The 2nd Point

Identify each of the term: accounting information systems and the concept of E-Commerce, through definition each of them and stands on stilts or foundations of the whole concept of them.

2.3 The 3rd Point

Find the nature of the relationship between accounting information systems and e-commerce in the service sector of the companies listed on the Amman Stock Exchange, through the creation of an ideal relationship between the variables of the study, and may be consider the problem of study through the following question: Is the company's ability in accounting information systems reflected on their ability to use e-commerce?

3 THE STUDY IMPORTANCE

This study importance shows by exposure during an attempt to uses of accounting information systems through information technology like e-commerce, which discuss the potential to affect, to know the impact of AIS on E-commerce.

4 THE STUDY OBJECTIVES

4.1 The 1st Point

Clarify the nature of e-commerce and its **relationship** to the work of accounting information systems in the companies under study.

4.2. The 2nd Point

Identify the most important effects of accounting information systems on the **components** of electronic commerce.

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4.3. The 3rd Point

Identify the most important effects of electronic commerce on the **nature** of accounting information systems.

5 THE STUDY HYPOTHESIS

H1: The presence accurate accounting information system imposes on companies that the development of its methods to handle e-commerce.

H2: The effects on accounting information systems under the E-commerce will relate to influence the components of accounting information systems.

H3: The effects on accounting information systems under the E-commerce will change the resources of the physical and human resources companies.

6 ACCOUNTING INFORMATION SYSTEMS

The accounting system, like other systems component of the input and processors and outputs in addition to feedback, but it has a specification distinct from the rest of the information systems, these features associated with the function of accounting, system of information accounting for economic data resulting from internal processes or external events expressed form of financial or will translate into a financial formula On the output side, the accounting system produces reports and lists and some other information expressed in financial way.

6.1 The System

The system is a set of elements associated with each other on a regular basis and interacting with each other and with the surrounding environment so that they form an integrated system seeks to achieve the desired goals. The system will be governed by the policies and procedures are followed routinely and permanently, whether manual or computerized system, in addition to the policies and procedures are monitored to make sure no violation of procedures and penetrate the policies laid down.

6.2 Information System

Information system is defined as: "a set of interrelated elements composed of individuals, data and instruments that address the data and converts it to Information that serve the purposes of Management "

7 THE E- COMMERCE

E-commerce representing one of the areas of the use of information and communication technologies and modern concepts that have emerged and evolved ways to study and search and evaluation over the past few years. The widespread use of modern electronic devices in many areas of life has contributed to the search for potential use in the business world in general and business in particular, which refers to the emergence of the term "electronic commerce", which focuses on the practice of promotion and advertising, sale and purchase of goods and services using multiple electronic means. Because of the advantages of the many that could be achieved by the Internet in achieving the goals of the business has been used in a larger and more from other areas that rely on computers and electronic thus it is often associated with the concept of e-commerce internet and

therefore represents an important part and a key part of the concept of e-commerce. To illustrate the concept of e-commerce can touch upon set of definitions developed by the authors and researchers, as follows:

- According to the definition the World Trade Organization is "the distribution of goods and services and marketing by electronic means".
- Is the operations of definition and advertising of goods and services, and then carry out transactions and contracts, and purchase and sale of those goods and services and then pay purchasing value across different communication networks, whether the Internet or other networks that connect between the buyer and the seller.
- A full range of production processes, distribution, marketing and sale of products by electronic means, it is also regarded as a means of delivering information, services or products via telephone lines or across networks, computer, it is also a tool to meet the desires of businesses and consumers and men workers in reducing the cost of services and increase efficiency and working to accelerate the delivery of service to recipients.
- The performance of business processes between companies to each other, companies and governments, through the use of information technology and communications network in the performance of those operations, and aims to raise the efficiency in performance and efficiency in the deal, it's beyond the time limits that restrict the movement of commercial transactions, and enables quick response to market demands from during the interaction with customers, and is working to simplify the procedures and clarity of work procedures.



Fig. 1. E-Commerce Options.

8 METHODOLOGY

8.1 Study population

The study population consists of insurance companies belonging to service sector in Jordan and listed on the Amman Stock Exchange (**Appendix A : 25 companies**) refers to these companies, where it should be, those companies registered and practice its work in the last five years(since 2008 at least).

8.2 Study sample

The researcher has been distribution of the number **75** questionnaires on financial managers, and those responsible for Software development companies in the study sample, and was recovered **70** questionnaires:

Table 1
The Sample Distribution by specialty

Major	frequency	average
Accounting	24	0.34
Management	22	0.32
Computer& IT	24	0.34
Total	70	100%

The researcher notes that the percentage of recoverable of the questionnaires was high sectorally. The researcher used the **Likert** model to interpret the results of the questionnaires, and it's based on the arithmetic mean for answers and the expectations of the study sample. The following table shows the basis for governance in **Likert** model:

Table 2
Likert Measure

Answer	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Result	5	4	3	2	1

In the most studies that depend on Questionnaires we use this measure.

8.3 The stability of the Questionnaire

Measure the results of the equation Cronbach's Alpha axes study:

S.R	Aspects	ALFA VALUE
1	The presence accurate accounting information system imposes on companies that the development of its methods to handle e-commerce	0.740
2	The effects on accounting information systems under the E-commerce will relate to influence the components of accounting information systems	0.695
3	The effects on accounting information systems under the E-commerce will change the resources of the physical and human resources companies	0.678
Total		0.881

9 TEST HYPOTHESIS

9.1 1st hypothesis

The presence accurate accounting information system imposes on companies that the development of its methods to handle e-commerce:

Table 3
Statistics Results

Aspect	Statistics	Value
The presence accurate accounting information system imposes on companies that the development of its methods to handle e-commerce	The correlation coefficient	0.835
	The level of significance	0.000
	sample size	70

From the previous table ,that the value of the significance level equal to 0.000 which is less than 0.05 as the value of the correlation coefficient equal to 0.835, which indicates the presence of correlation or we have to **Accept** that the presence accurate accounting information system imposed on companies that the development of its methods to handle e-commerce.

9.2 2nd hypothesis

The effects on accounting information systems under the E-commerce will relate to influence the components of accounting information systems.

Table 4
Statistics Results

Aspect	Statistics	Value
The effects on accounting information systems under the E-commerce will relate to influence the components of accounting information systems	The correlation coefficient	0.921
	The level of significance	0.000
	sample size	70

From the previous table ,that the value of the significance level equal to 0.000 which is less than 0.05 as the value of the correlation coefficient equal to 0.921 , which indicates the presence of correlation or we have to **Accept** that the effects on accounting information systems under the E-commerce will relate to influence the components of accounting information systems.

9.3 3rd hypothesis

The effects on accounting information systems under the E-commerce will relate to influence the components of accounting information systems.

Table 5
Statistics Results

Aspect	Statistics	Value
The effects on accounting information systems under the E-commerce will change the resources of the physical and human resources companies	The correlation coefficient	0.885
	The level of significance	0.000
	sample size	70

From the previous table, that the value of the significance level equal to 0.000 which is less than 0.05 as the value of the correlation coefficient equal to 0.885, which indicates the presence of correlation or we have to **Accept** that The effects on accounting information systems under the E-commerce will change the resources of the physical and human resources companies.

10 APPENDICES

Appendix A

Study population as it as ASE (www.ase.com.jo)

S.R	Numeric code	Market	Reuter Code
1	121002	1	MEIN
2	121003	1	AAIN
3	121004	1	JOIN
4	121005	2	AICJ
5	121006	2	DICL
6	121007	1	JERY
7	121008	1	UNIN
8	121009	2	JOFR
9	121010	3	HOLI
10	121011	1	YINS
11	121013	3	ARSI
12	121014	2	AOIC
13	121015	2	JEIC
14	121017	2	ARIN
15	121018	2	PHIN
16	121020	2	AIUI
17	121021	2	NAAI
18	121022	2	JJJC
19	121023	2	AMMI
20	121024	3	AGICC
21	121025	1	TIIC
22	121026	3	ARAS
23	121027	3	ARGR
24	121031	3	ARAI
25	121032	2	MDGF

4 CONCLUSION

The Study examines the effect of accounting information systems for listed companies in the services sector in the Amman Stock Exchange on e-commerce using three main aspects: The presence accurate accounting information system imposes on companies that the development of its methods to handle e-commerce, The effects on accounting information systems under the E-commerce will relate to influence the components of accounting information systems and the last one is The effects on accounting information systems under the E-commerce will change the resources of the physical and human resources companies.

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