

Paired)

(39) (53)
(174)

(Sample T-test
(14)

.(Bodnar and Hopwood, 2004)

Delone

Choe (1996) and Mclean (1992)

.2009/2/24

2008/2/3

.2

" "

.1

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.2

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.3

.4

:

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.1

.1

	:	-	:		.2
					.3
	:	-2			
	:	-3			.4
Return On Sales)		.1			
		(ROS			
Return On (ROI)		.2			
		Investment			
Return (ROE)		.3			
		On Equity			
Return On (ROA)		.4			
		Assets			
(OI/S)		.5	:		
Operating Income Over Sales			:		-1
(CGS/S)		.6	:		
Cost of Good Sold over Sales			:		-
		.7			
Selling (GS&A/S)					
General and administration expenses Over					
		Sales			
Assets (ATR)		.8			
		Turnover Ratio			
		.4			
	:				-
		.1			
		.2		()	

Leitch and Davis (1992) .3

.4

:

:

Choe

:

(1996)

Prior Stage

. (Hoffer et al., 2005)

Posterior Stage

: Luftman (2004)

:

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(

Robey and Farrow(1982); Barki

and Hartwick (1994); Palanisamy and Sushil

.(2001b); Bodner and Hopwood(2004)

:

:

Szajna and Scamell (1993)

Zeffane et al. (1998)

159

:

Steinbart and Accola

(1994)

White and Leifer (1986)

/

:

Young (1994)

Wilkinson and Cerullo (1997)

:

Steinbart and Accola (1994)

(

)

Barki and Hartwick (1994)

Delone and Mclean : Choe (1996)

Palanisamy and Sushil (2001a)

Palanisamy and Sushil (2001b)

42

296

Delone and : (Choe,1996) Mclean (1992) : Molla and Licker (2001)

Delone and Mclean (1992)

Jiang et al. (2002)

Almutairi and Subramanian (2005)
Delone and Mclean

Delone and Mclean (1992)

ERP (1992)

Person Correlation

.ERP

ERP

Devaraj and Kohli (2003)

:

Hitt et. al., (2002)

Enterprise Resource Planning (ERP)

24037

1998

1986

ERP

Santhanam and

2003

Hartono (2003)

Delone and Mclean

(1992)

.(Hitt et al., 2002)

(2004)

:

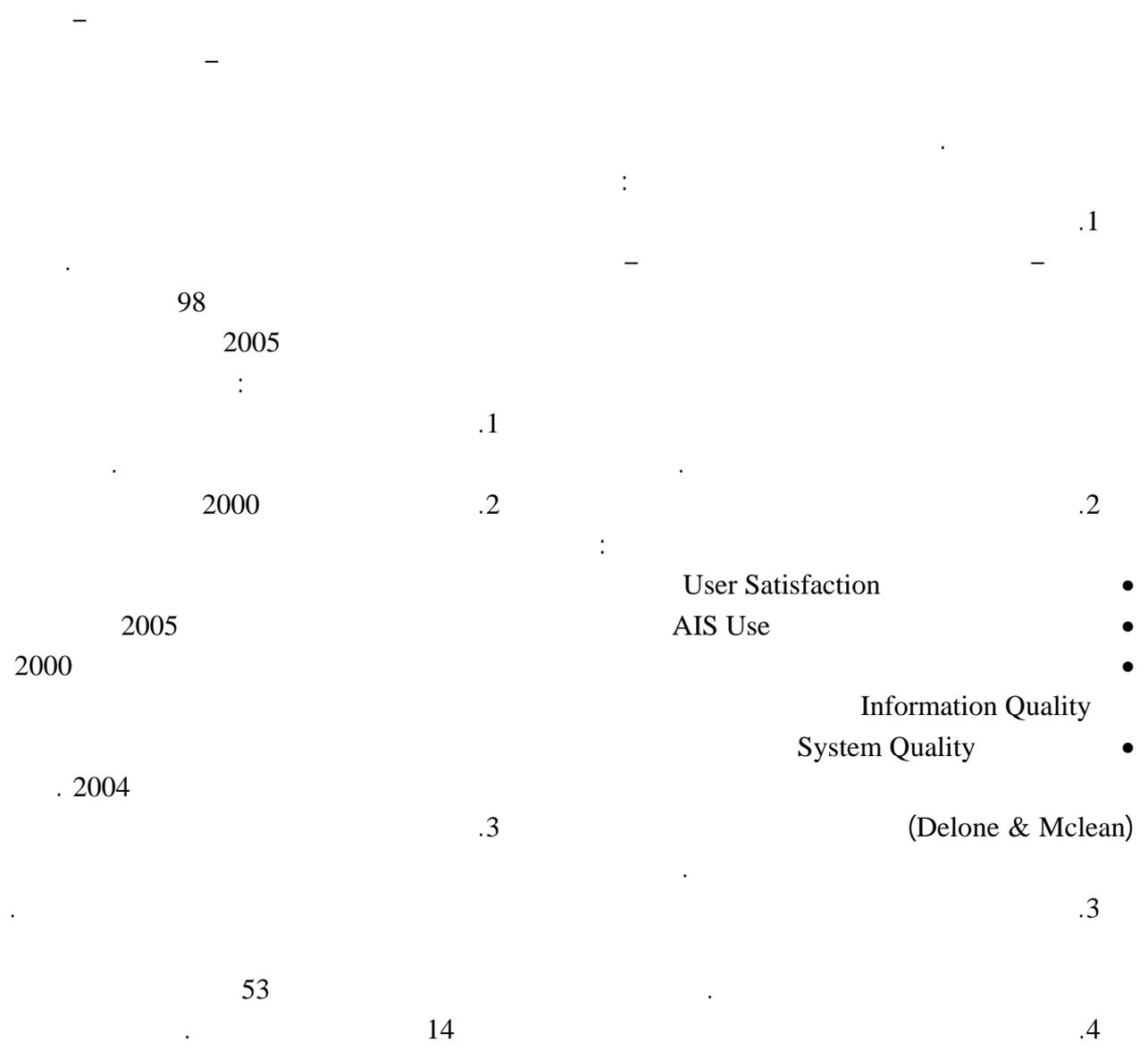
%94.8

Hunton et. al., (2003)

(ERP)

Nicolaou (2004)

Nicolaou and Bhattacharya (2006)



Cost of Good Sold over Sales(CGS/S)	-7		
General, Selling, (GS&A/S)			
and administrative expenses Over Sales	-8		
Assets Turnover Ratio (ATR)		39	
		174	
Weill (1992); Santhanam and Hartono		167	37
(2003); Hunton et al. (2003); Nicolaou (2004);		5	%96
Feng et al. (2005); Nicolaou and Bhattacharya			
(2006)			
Likert	5	(Cronbach's Alpha)	
	39		
	14	:	
		:	
2005	2000	Return On Sales)	-1
		(ROS	
		Return On (ROI)	-2
		Investment	
		Return (ROE)	-3
		On Equity	
	:	Return On (ROA)	-4
	:	Assets	
		(OI/S)	-5
		Operating Income Over Sales	
	:		-6

:Non-Adop •

(Statistical Package for Social Sciences, SPSS)

(Reliability Test) -1
) ()
 (Paired Sample T-test) -3

41: ROS post = ROS pre0H
42: ROI post = ROI pre0H
43: ROE post = ROE pre0H
44: ROA post = ROA pre0H
45: OI/S post = OI/S pre0H
46: CGS/S post = CGS/S pre0H
47: (GS&A)/S post = (GS&A)/S pre0H
48: ATR post = ATR pre0H

(Sekaran, 30

.2003)
-4

H₅₁: ROS Adop = ROS Non-Adop
H₅₂: ROI Adop = ROI Non-Adop
H₅₃: ROE Adop = ROE Non-Adop
H₅₄: ROA Adop = ROA Non-Adop
H₅₅: OI/S Adop = OI/S Non-Adop
H₅₆: CGS/S Adop = CGS/S Non-Adop
H₅₇: (GS&A)/S Adop = (GS&A)/S Non-Adop
H₅₈: ATR Adop = ATR Non-Adop

+ (. .) + (. .) + = . .
 :
 : . . •

:Post •
:Pre •
:Adop •

(3)

(6)

Choe (1996)

(6)

(4)

(%82.89)

(0.821)

(7)

(%82.69)

(5)

()

(0.510)

%1

(8)

:

(9)

(0.521)

%1

(10)

%1

(0.662)

(%93.70)

(11)

(%90.23)

(%85.88)

(Dummy Variable) (Paired Sample T-test)
- - (12)

: .1
.2

(13)

.3

- -
(Dummy Variable) ()

:(1)

:				1
0.648	%87.28	4.364	•	1-1
0.752	%85.68	4.284	•	2-1
0.803	%82.84	4.142	•	3-1
0.834	%85.43	4.272	•	4-1
0.826	%83.21	4.160	•	5-1
0.871	%82.59	4.130	•	6-1
0.923	%83.46	4.173	•	7-1
0.814	%84.36	4.218		

:(2)

:				2
0.673	%86.30	4.315	•	1-2
0.816	%83.83	4.191	•	2-2
0.708	%79.14	3.957	•	3-2
0.839	%81.24	4.062	•	4-2
0.861	%82.10	4.105	•	5-2
0.745	%81.48	4.074	•	6-2
0.808	%81.48	4.074	•	7-2
0.792	%82.22	4.111		

:(3)

:				3
0.728	%86.42	4.321	•	1-3
0.776	%82.72	4.136	•	2-3
0.832	%77.53	3.877	•	3-3

0.652	%81.11	4.056	()	• 4-3
0.792	%80.12	4.006		• 5-3
0.827	%79.75	3.988		• 6-3
0.749	%81.36	4.068		• 7-3
0.776	%81.29	4.064		

:(4)

			:	4
0.686	%83.95	4.198		• 1-4
0.821	%83.70	4.185		• 2-4
0.847	%84.32	4.216		• 3-4
1.007	%76.54	3.827		• 4-4
0.799	%80.62	4.031		• 5-4
0.768	%83.83	4.191		• 6-4
0.685	%87.28	4.364		• 7-4
0.821	%82.89	4.145		

:(5)

0.814	%84.36	4.218	
0.792	%82.22	4.111	
0.776	%81.29	4.064	
0.821	%82.89	4.145	
0.803	%82.69	4.134	

(6):

:				5
1.137	%58.64	2.932	•	1-5
0.916	%60.12	3.006	•	2-5
0.968	%59.88	2.994	•	3-5
1.193	%62.71	3.136	•	4-5
1.312	%64.57	3.228	•	5-5
1.203	%59.38	2.969	•	6-5
1.051	%68.64	3.432	•	7-5
1.128	%61.99	3.100		

(7):

:				6
1.119	%57.53	2.877	•	1-6
1.102	%58.77	2.938	•	2-6
1.156	%57.90	2.895	/	3-6
1.160	%58.89	2.944	•	4-6
1.040	%57.41	2.870	•	5-6
1.114	%58.01	2.905		

:(8)

				7
1.134	%60.37	3.019		• 1-7
1.046	%80.00	4.000		• 2-7
0.923	%83.83	4.191		• 3-7
0.926	%77.78	3.889		• 4-7
0.926	%76.17	3.809		• 5-7
0.989	%66.42	3.321		• 6-7
1.070	%74.10	3.705		

:(9)

					/
**0.510 160	**0.365 160	**0.473 160	**0.531 160	**0.497 160	

%1 **

:(10)

					/
**0.521 160	**0.392 160	**0.446 160	**0.562 160	**0.508 160	

%1 **

:(11)

					/
**0.662 160	**0.439 160	**0.612 160	**0.692 160	**0.675 160	

%1 **

Paired Sample T Test : (12)

3				
1.539 -	0.240 -	0.170 -	(ROS)	H ₄₁
0.433 -	0.099	1.020 -	(ROI)	H ₄₂
0.033-	0.006	0.884-	(ROE)	H ₄₃
0.554	0.599	1.369-	(ROA)	H ₄₄
*2.226	*2.011	1.369-	(OI/S)	H ₄₅
0.480-	0.310-	0.043-	(CGS/S)	H ₄₆
0.110	0.353-	0.108	(GS&A/S)	H ₄₇
0.719-	0.951-	0.700	(ATR)	H ₄₈

* .%5

:(13)

	(Dummy V.)			
	T-Stat.	Coeff.	T-Stat.	Coeff.		
*0.291	*2.914	*0.367	*3.396	*0.428	(ROS)	H ₅₁
*0.312	*2.583	*0.298	*3.499	*0.436	(ROI)	H ₅₂
0.460	1.106-	0.124-	*6.260-	*0.678-	(ROE)	H ₅₃
0.416	1.752	0.193	*5.725	*0.645	(ROA)	H ₅₄
*0.734	*3.552-	*0.288-	*11.152	*0.903	(OI/S)	H ₅₅
*0.623	*2.154	*0.204	*8.625	*0.818	(CGS/S)	H ₅₆
*0.790	*3.679-	*0.257-	*12.961	*0.906	(GS&A/S)	H ₅₇
*0.826	*3.746	*0.241	*12.700	*0.817	(ATR)	H ₅₈

.%5

*

2004

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The Impact of Accountant's Participation in Developing AISs on The Success of Those Systems and The Financial Performance of The Firms

Basheer Ahmad Khameis and Mohammad Salim Na'eseh

ABSTRACT

This study examines the effect of the accountant's participation in the development of accounting information systems (AISs) on the success of those systems by using correlation analysis. It also examines the relationship between adapting computer-based AISs and the financial performance of (53) Jordanian industrial corporations by using Paired Sample T-test analyses and a multi-regression model. The study contains (39) adapter and (14) non-adapter corporations. Questioners were distributed on (174) accountants, and the financial statements of the corporations were analyzed by using (8) financial ratios.

The results show that there is a significant positive relationship between the participation of accountants and AISs success. They also show that this relationship is stronger during the implementation stage than during the other stages. In addition, the study found a statistical relationship between implementing computer-based AISs and the financial performance of the firms. Finally, it is found that there are no statistical differences in the financial performance before and after adopting computerized systems, except for the operating income over sales.

KEYWORDS: Accounting Information Systems, Financial performance, Accountants participation in developing AISs.