



Impact of Accounting Information Systems and the Roles of Information Technology on Organizational Performance: Tadhamon Bank Yemen

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Abstract

This research aims to examine the impact of accounting information systems and the roles of information technology on organizational performance at Tadhamon Bank Yemen. This research also uses the following objectives: Determining the impact of accounting information systems on organizational performance, determining the roles of information technology on organizational performance in Yemen, and determining the relationship between accounting information systems and performance of an organization in Yemen. This study population is 90 senior and management staff from Tadhamon Bank Yemen. Questionnaires were distributed via Google Forms to various employees at the said bank. The data collected so far was analyzed using SPSS software. The results show that effectiveness of Tadhamon Bank Yemen is positively impacted by accounting information systems. This further indicates that information technology is crucial to organizational success of Tadhamon Bank Yemen and proves that there is correlation between accounting information systems and Tadhamon Bank Yemen's performance. The findings of this research led to the following recommendations: Tadhamon Bank Yemen should implement a system of monitoring and assessment to assess the impact of accounting information systems and information technology investments on organizational performance; Tadhamon Bank should invest in modern accounting information systems and information technology systems to improve their overall performance; and organizations Tadhamon Bank Yemen should prioritize accounting information systems and information technology training and development programs for their employees.

Keywords—accounting information system, Banking, Performance, Information Technology, organizational performance, Tadhamon Bank Yemen

1. INTRODUCTION

Information technology has had a huge impact on modern enterprises, which raises challenges for the auditing profession. However, there is limited data on how important the issue above is in underdeveloped countries (Tarek et al., 2017). The utilization of information technology audit procedures was a topic of several studies looking at the effects of information technology. This study examines the impact of accounting information systems on banking sector in underdeveloped countries, including Egypt, Liberia, and Yemen. One of the important building blocks of every business's success is the accounting system it employs, when used correctly and efficiently, aids in raising the organization's economic efficiency and effectiveness, cutting back on wasteful spending, and minimizing any issues or dangers (Al-Okaily et al., 2022). Consequently, these systems

are unswerving in their data processing and conversion into accounting information following the requirements of their users.

The dependability of accounting information systems in developing nations has received little or no attention. Researchers working on accounting information systems should use their technological expertise to fill this gap. Besides, there is no conclusive pragmatic data on effect of accounting information system dependability on the caliber of financial reporting and corporate performance in the context of poor nations. Therefore, it is yet uncertain if accounting information system and internal control system's dependability will systematically increase the caliber of financial reporting. Since majority of studies on accounting information system execution have been built on experiences in the US and Europe, there is considerable variance in the

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way that cultural and legal issues are handled. Conversely, only a slight number of studies have been put into reality outside of the developing nations, like Yemen, which serves as a base for modern business methods and technological advancements throughout North Africa and the Middle East (MENA).

Accounting information systems are critical components for most administrative monetary conclusions. In industrialized economies, these choices are worth billions of dollars a year. Stakeholders would gain if research could help managers by educating them on how accounting information systems improve their decision-making.

2. Objectives of this research

- To determine the impact of Accounting Information Systems on organizational performance in Yemen
- To determine the roles of information technology on organizational performance in Yemen
- Determine the relationship between accounting information Systems and performance of an organization

3. Research Significance

Tadhamon Bank Yemen, like those worldwide, heavily rely on accounting information systems and information technology for their everyday operations. Understanding the impact of these systems can help identify ways to streamline financial processes, reduce errors, and improve overall financial efficiency within the banking sector. Moreover, findings from this study may have implications for policy and regulatory bodies in Yemen. They would use this research to assess effectiveness of existing regulations or develop new ones to ensure that banks in the country are utilizing information technology and accounting systems in a way that benefits both the institutions and their customers.

2.0 Literature Review

2.1 The Accounting Information System

This consists of number of related and interconnected physical and non-physical components with goal of transforming data into useful information for information users, particularly in accounting (Sari & Purwanegara, 2018). This policy, Perwal 386 for the year 2012, about the direction of financial management defines an accounting system as technique network starting from the data collection process, record-keeping, compilation, and financial reporting so that revenue plan area execution responsibility can be carried out physically or via computer. Accounting information system processes numerous financial and accounting transactions, which directly influence the success of financial transactions. Management will employ a tool called an accounting information system to create a competitive advantage for a firm (Bonello et al., 2021).

2.2 Effects of accounting information systems on organizational performance

Kanakriyah, (2017), found a substantial correlation between accounting information systems' success and organizational performance, in addition to significant impact of accounting information system on organizational performance.

However, according to (Jawabreh & Alrabei, 2012), There is not at all a connection between the planning, regulating, decision making processes in hotels, and accounting information system. Even though there are few studies that address the impact of accounting information systems on bank's success in undeveloped nations. Majority of research didn't look into this subject in isolation; instead, it was explored in relation to other accounting issues. For example decision making, enhancing performance of a company, or enhancing value of accounting information (Kanakriyah, 2017).

Scholars have been debating the merits of the accounting information system for some time (Lawal et al., 2022). According to research, an accounting information system will result to an increased employment rate, a higher average return, more significant adaptation to change settings on high levels of competition, and more exceptional results (Lawal et al., 2022). Some academics, however, oppose the idea that accounting information systems offers no competitive advantages for producing superior results (Hla & Teru, 2015). This recommendation stems from the fact that, banks that invest in accounting information systems rarely meet their performance goals. Also, according to (Hla & Teru, 2015), research, high performance, and profitability Echelons are not impacted by accounting information systems. Divergent to this, Abdulle et al., (2019), carried out study on outcome of accounting information systems on profitability, and results showed a positive association. According to certain research, accounting information systems increase organizational effectiveness and overall business performance (Abdulle et al., 2019). According to Kanakriyah, (2017), accounting information systems improve organizational effectiveness, especially in light of the advancement of technology on a global scale.

2.3 Qualities of accounting information system

Accounting information systems offer means of attaining high-quality information, which is a competitive advantage (Alnajjar, 2017). According to Bachmid, (2016). The following characteristics define quality of accounting information systems:

- **Integration:** This means measuring unit for system of accounting information at which the system can incorporate data from numerous sources.
- **Reliability:** This is capacity of an information system to provide information that is appropriate for the demands of users.
- **Flexibility:** This is the degree to which the system is capable of handling all user requests and conditions.
- **Accessibility:** This is the degree of measurement at which systems of information can be easily accessed.

2.4 Association between accounting information systems and employees' performance

Raed, (2019) discovered that, efficiency of accounting information systems, caliber of accounting information, and top administration commitment are all directly impacted by

accounting information system installation and employee training. Furthermore, according to (Saganuwan et al., 2015), accounting information system help workers make better decisions by assisting them in gathering high-quality information and improving their performance as professionals. Additionally, the Accounting Information System encourages users to feel good about their jobs, which lowers task mistakes (Saganuwan et al., 2015).

2.5 Information technology

Information technology has been defined as anything that disseminates information or data through the use of multimedia apparatus in a visual manner (Ritis & Lyons, n.d.). Information technology is a system of managing technology software that covers a wide range of subjects including procedures, computer software, information systems, and computer hardware. Computers for accounting systems were created in 1880 (Kling, 2000). The world as we know it is now evolving into a global village where communication and knowledge are crucial and most supportive, and this can easily be carried out through information technology usage. Work of an accountant has become easier with the intervention of information technology. A number of activities can be completed by an accountant quickly and efficiently. Management of businesses and working environment has experienced significant change as a result of information technology breakthroughs. Corporate environment has changed for better recently due to this quick development.

2.6 Empirical review:

Al-Dalabih, (2018) analyzes the impact of accounting information systems on e-commerce in Jordan. To do this, questionnaire was developed and distributed to the study sample, which was made up of 75 financial managers working for 25 service companies. The results showed that accounting information systems in Jordanian service firms had statistically significant favorable impact on e-commerce.

Al-Dalabih, (2018) examined the impact of accounting information system on business's profitability. By analyzing past studies on the concept of accounting information systems, their quality, and the nature of the connection between those systems and business profitability and decision-making, the author of this study employed a theoretical analytic technique to reach its conclusions. The results showed that accounting information systems affect corporate profitability and decision-making, and it was also found that these systems assist by helping to provide the facts necessary to make wise financial and economic decisions.

Kanakriyah, (2017) discovered an association between the effectiveness of accounting information systems and organizational performance, as well as how accounting information systems significantly affect organizational performance. He assesses the effectiveness of users' tasks and the effect of accounting information systems. The results show that accounting information systems significantly affect how well businesses fulfill their budgeting, financial reporting, auditing, and financial controlling responsibilities.

Al-Dalabih, (2018), research was to determine how accounting information systems were affecting small and medium-sized businesses in Turkey financially. Questionnaire was created and distributed to the study sample, which consisted of 60 enterprises in the city of Qaisariya, in order to carry out the study's objectives. The utilization of accounting information systems and growth rates of sales, returns, and customer base are positively correlated, according to the study's findings.

3.0 Research Methodology

This research methodology was based on both primary and secondary data. Researcher gathered primary data (Anuruddha, 2021). Questionnaires were designed using Google Forms. The technique of this research is collection of primary and secondary data from published research papers, as well as the distribution of questionnaires in a Google form to interviewees who are to submit information as their responses, which will then be completed and sent to researcher. 90 senior and management staff from the Tadhamon Bank Yemen for the years 2020–2022 participated in the study. Data were analyzed using the Statistical Package for Social Sciences (SPSS). Questions using a Likert scale of 1 to 5 were utilized. Analysis of variance (ANOVA) and other testing techniques such as R square, multicollinearity, reliability and normality, and model summary technique were used in the testing specifically.

4. Results and Discussion

Reliability of research tool was evaluated using the Cronbach's alpha coefficient (α) value. Table 1 below shows that the values for the research constructs' Cronbach's alpha coefficients (α) 0.961 are greater than 0.7, indicating that the study variables are internally consistent (Hair et al., 2019).

Table 1

Reliability statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .961 | 7 |

The adjusted R square in table 2 below is .885, indicating that accounting information systems set together account for 88.5% in the dependent variable's variance (organizational performance). Contrarily, remaining 11.5% is influenced by factors that are not within the scope of this study.

Table 2
Coefficient Determinant Test

Model Summary^b

| Model | R | R Square | Adjusted R square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .943 ^a | .889 | .885 | .36741 |

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- a. Predictors: (constant), accounting information and systems impact, roles of information technology, systems accounting information system, and organizational performance relationship
- b. Dependent Variable: Organizational Performance

Table 3 below shows that ANOVA (Analysis of Variance) results provide insights into the significance of the regression model as a whole. The significant value, or p-value (0.000), is less than 0.05, and F- count is greater than F-table (228.697 > 2.75). It demonstrates that accounting information systems have significant relationships with organizational performance Tadhamon Bank Yemen. It suggests that the predictors (independent variable), which are "organizational performance," have a significant impact on the dependent variable.

Table 3
F test result
ANOVA^a

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|------------|----------------|----|-------------|---------|-------------------|
| Regression | 92.616 | 3 | 30.872 | 228.697 | .000 ^b |
| Residual | 11.609 | 86 | .135 | | |
| Total | 104.225 | 89 | | | |

- a. Dependent Variable: organizational performance
- b. Predictors: accounting information systems impact, roles of information technology, and accounting information system and organizational performance relationship

Based on the results of table 4 below, tolerance and VIF values, it appears that all three independent variables have relatively low tolerance and high VIF values. This suggests that there is a strong degree of multicollinearity among these variables.

Table 4
Multicollinearity Test Coefficients^a

| Model | Collinearity statistics | |
|---|-------------------------|--------|
| | Tolerance | VIF |
| Accounting information systems Impact | .043 | 23.420 |
| Roles of information technology | .080 | 12.520 |
| Accounting information system and organizational performance relationship | .090 | 10.589 |

- a. Dependent Variable: Organizational performance

With a sample size of 90 data points and significance level of 0.05, this study's analysis of variables yielded an in-table with a t-statistic of 1.99714 rows. The significance of the test findings for each factor can be stated in the following manner, using table 4.

According to table 5, the impact of accounting information system on organizational performance is 3.365, with a significance level of 0.046. Accounting information systems have an impact on organizational performance since the count exceeds the table (3.365 > 1.99714) and the significance level is less than 0.05 (.046 < 0.05). This implies that accounting information systems in financial institutions have a considerable and favorable impact on organizational performance (Tadhamon Bank Yemen)

Equally, the count of information technology roles in organizational performance is 3.453, with significance level of .001. The role of information technology is crucial in organizational performance since the count exceeds the table (3.453 > 1.99714) and the significance level is less than 0.05 (.001 < 0.05). This also implies that information technology plays a great role in organizational performance (Tadhamon Bank Yemen).

Additionally, the correlation coefficient between accounting information systems and organizational performance is 3.266, with a significance level of 0.002. The count exceeds the statistical table (3.266 > 1.99714), and the significance level is less than 0.05 (.002 < 0.05). This implies that there is a relationship between accounting information systems and organizational performance Tadhamon Bank Yemen

Table 5
T. test Linear Regression
Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|-----------------------------|------------|---------------------------|--------------|-------|
| | B | Std. Error | | | |
| (Constant) | -.663 | .293 | | -.263 | .0260 |
| Accounting information systems impact | .268 | .196 | .238 | 3.365 | .046 |
| Roles of information technology | .382 | .111 | .440 | 3.453 | .001 |
| Accounting information system and organizational performance relationship | .483 | .148 | .302 | 3.266 | .002 |

- a. Dependent Variable: organizational performance

The impact of accounting information systems on organizational performance Tadhamon Bank Yemen: Since level of significance is less than 0.05 (.046 < 0.05) and the count in the t table is 3.365 > 1.99714, this indicates that, accounting information systems have positive impact on organizational performance. Therefore, any organization that successfully improves its accounting information from year to year will possibly experience an improvement in its performance. Improved accounting information will equally

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result in an improvement in organizational performance. Once an organization performs, it most often leads to an increase in sales, hence profit maximization. This analysis is in line with the investigation made by Kanakriyah, (2017) claims that there is a sizable association between an organization's success and its use of accounting information systems, in addition to sizable effect of these systems on organizational performance. Equally, research conducted by Al-Dalabih, (2018), according to his research, there is positive relationship between use of accounting information systems and sales, returns, and client base. Similarly, F-test result of this research proves that accounting information systems and organizational performance have important connections at the same time.

Roles of information technology in organizational performance Tadhamon Bank Yemen at the same time, the level of significance is less than 0.05 ($.001 < 0.05$), and the count in the t table is $3.453 > 1.99714$. This too shows that information technology plays serious role in organizational performance. It is evident that organizations with robust information technology will make work easier and improve productivity; hence, sales and performance will increase. This study is in line with the research of (Tarek et al., 2017), states that Information technology has significant role in modern enterprises because it enhances the capacity to collect, store, process, and analyze vast volumes of data.

Relationship between accounting information systems and organizational performance (Tadhamon Bank Yemen); the level of significance is less than ($.002 < 0.05$), and the count in the t table is ($3.266 > 1.99714$). This implies that there is an association between accounting information systems and organizational performance. Therefore, as accounting information systems increase, so does performance of an organization, and vice versa.

The result of descriptive analysis shows that majority of respondents appeared to feel that accounting information systems positively affect overall performance of an organization, that accounting information systems play role in transaction processing in a financial institution, that accounting information systems increase profitability and efficiency in Tadhamon Bank Yemen and that there is relationship between accounting information systems and organizational performance.

Inversely, majority of the respondents had a low perception (disagree) with the notion that, accounting information systems have positive effect on financial operations on financial institutions, that accounting information systems improve the timeliness and accuracy of financial reporting in financial institutions, and that accounting information systems contribute to increased operational efficiency within your organization.

4.1 Conclusion

The statistical analysis indicates, that there is positive and statistically significant effect of accounting information systems on organizational performance Tadhamon Bank

Yemen This suggests that organizations that improve their accounting information systems are likely to experience better overall performance. Study also demonstrates that information technology plays a critical role in enhancing organizational performance. Organizations with vigorous information technology systems are likely to experience improved productivity and increased sales. This brings into line with previous research emphasizing significance of information technology on modern enterprises. Analysis also reveals significant association between accounting information systems and organizational performance (Tadhamon Bank Yemen). This underscores the interconnectedness of these factors and emphasizes the potential benefits of investing in accounting information systems for organizations.

In conclusion, the study's findings support the notion that, both accounting information systems and information technology are essential drivers of Tadhamon Bank Yemen performance. Organizations that invest in and improve these areas are likely to experience enhanced efficiency, profitability, and overall better performance.

4.3 Recommendations

Based on the findings and conclusions of the study, the impact of accounting information systems and information technology on organizational performance, as well as perceptions of respondents, the following recommendations are suggested:

1. Tadhamon Bank Yemen should implement a system of continuous performance monitoring and evaluation to assess the impact of accounting information systems and information technology investments on their performance. Regularly review key performance indicators (KPIs) to measure the effectiveness of these technologies.
2. Tadhamon Bank Yemen should consider investing in modern accounting information systems and information technology systems to enhance its overall performance. This includes upgrading software and hardware, adopting advanced data analytics tools, and staying up-to-date with technological advancements. Such investments can lead to increased efficiency, accuracy, and competitiveness.
3. Given the importance of accounting information systems and information technology, Tadhamon Bank Yemen should prioritize training and development programs for their employees. This would ensure that staff members are proficient in using these systems effectively, which can result in improved performance outcomes.
4. There should be more research done on the impact of accounting information systems on different industries, such as healthcare, manufacturing, or government. Investigate whether the effects and best practices vary across industries.

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