

# **The Impact of Accounting Information Systems Characteristics on the Financial Performance Measures of Industrial Corporations listed on Amman Stock Exchange**

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## **ABSTRACT**

This dissertation aims at investigating the impact of accounting information systems characteristics (namely, System Quality, Information quality, and System effectiveness) on the performance (profitability) of the industrial companies listed at Amman Stock Exchange for the fiscal year 2016.

The population consists of 67 listed industrial companies. A questionnaire was constructed to collect the data to measure the independent variables as latent variables, where 25 observations were considered. While secondary information of return on assets (ROA) was collected to measure the performance as dependent variable. Different statistical techniques were used to analyze the collected data. Mainly, the technique of structural equational modeling SEM was used to assess the hypothetical model and to test the hypotheses of the study.

The results suggest that each of the accounting information system characteristics (System Quality, Information quality, and System effectiveness) has positive impact on performance (profitability). In addition, the results suggest that the 'system effectiveness' plays an intermediary role in the impact of 'system quality' and information quality' on 'performance' (profitability). Accordingly, this study recommend that the managements of the industrial companies are advised to advance the quality of the information systems characteristics . (namely, System Quality, Information quality, and System effectiveness) to benefit from their positive impact on performance (profitability).