

The Impact of Using Big Data on The the Success of Accounting Information System- Case study of Arab Bank

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Abstract

The study aims to shed the light on the concept of big data and its importance, as well to identify its impact on the success of the Arab Bank's Accounting Information System. In order to achieve the objectives that based on this study, an analytical descriptive approach was used, by designing a questionnaire and distributing it to the members of the study sample, which consist of the directors of the administrations and departments and their deputies, heads of departments and employees in the general administration of the Arab Bank, totaling (274) individuals. And to analyze the study data, descriptive statics represented by iterations, percentage, arithmetic average, and the standard deviation was used. As simple and multiple linear regressions analysis and hierarchical regression analysis were used to test the study hypotheses.

The study concluded several results, the most important of which is the presence of a statistically significant effect of the big data (Size, Speed, Variety, and Value) in the success of the accounting information system in the Arab Bank, in addition to the presence of a statistically significant effect of the technical support for the end-user and experience in using information technology in the relationship between big data and the success of the accounting information system in the Arab Bank. In conclusion the study made several recommendations, including the importance of adopting procedures aimed at continuously improving the ability of the Arab Bank to research and analyze the big data, and the importance of management's continuous dependence on a flexible accounting information system, in addition to the importance of providing adequate and necessary support to users of accounting information system at the Arab Bank continuously by holding courses and training workshops.

.Keywords: Big Data, Success of Accounting Information Systems, Arab bank