

RESEARCH ARTICLE

The Impact of Accounting Information Reliability and Compatibility on Users Decisions (A Field Study in Jordanian Construction Companies)

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Abstract

This study aims to identify accounting information reliance and compatibility and their effects in decision making in Jordanian construction companies. A Questionnaire is designed and 49 surveys were distributed on the most related category, which consisted of accountants and executive managers working in shareholding construction companies in Jordan, only 45 questionnaires were returned taking into consideration that the total of construction shareholding companies in Jordan is 49 companies. The SPSS program is used through descriptive analysis statistics to analyze data and test the study's hypothesis. The repetitive distributions and the individual opinion percentages were identified studying each sample separately. The probable average was also identified depending on the 5 points Likert standard. The normative deviation was used to measure and identify the dispersion of responses for each question in the survey and comparing them with the rest. The study resulted in coming up with essential findings that accounting systems play an important role in supporting the construction companies' activities in decision making.

Keywords: *Reliability, compatibility, construction, decision making, information system*

Introduction

Technology and information era has impose many changes on various areas of life, many countries of the world raced to keep up with this development, everyone is trying to find the best and easiest ways to keep up with this progress.

As a result of the prominent role played by construction companies in the investment life of any country, this cannot be performed properly only if appropriate technology and information on the sector were available to perform all its functions to the fullest such as taking wise decisions in managing its resources and activities.

Accounting provides for the construction companies' management accounting information that would help them in providing the necessary information to choose between different decisions'

alternatives to achieve higher profits and maintain its financial resources.

Accounting information system have vital role in supporting the activities of construction companies, which aim to make profits. Accountants use in their work a huge quantity of information, so that information system or IT considered as one of the important areas that the accountants should be familiar with, because of its rapid and changeable growth, and so the contemporary accountant contributes in making decisions by providing the management with the necessary information to take a short or long term decisions, and in order to provide management with these information, the accountant should be aware of the organizational structure of the construction company, making him fully aware of what the departments and

different sections need of specific information that help them to take effective decisions.

Focusing on a decision as it is the final opinion which a man takes among a various alternative views about a particular matter and the decision passes in two phases that are: Decision Making and Decision Taking.

The function of decision making depends on the availability of accounting and non-accounting information. Accounting information especially the financial and cost information ones are considered the prime motive for the construction companies' management to carry out the functions of making investment decisions.

Therefore, the basis of the study represents in studying the effectiveness of accounting systems used in construction companies on its decision making function.

Significance of the Study

This study deals with construction companies in Jordan, where these companies are considered the most important investment projects in Jordan.

The significance of this study represented in showing and analyzing the role of the prepared accounting information and its benefits through the accounting system applicable in construction companies in Jordan to carry out the function of decision making in the Jordanian construction companies, where the information has an active role in taking decisions and that the failure of that information to make its role, leads to reduce the efficiency of that information and its effectiveness and impact in the decision making.

Thus, the construction companies are considered an important motive in the national investment and finance projects, through their facilitating the exchange of goods and services held by those companies.

Objectives of the Study

- Show the extent of the importance and effectiveness of accounting information

systems to participate in decision making process in the Jordanian construction companies.

- Show the degree of using and adopting the construction company management of the accounting information in making investment decision in the company.
- Provide a range of suggestions and recommendations that contribute in increasing the effectiveness of using accounting systems in decision taking in construction companies.

Problem of the Study

This study attempts to analyze the effectiveness of accounting information systems in construction companies in the process of decision taking stages, despite the great importance of this information, it is the basis upon which the company build its decisions, but the construction companies cannot take advantage of this accounting information properly, which helps it in taking better decisions that help in its development.

From this point we can formulate the problem of the study as follows:

To what extent accounting information systems can be effective in decision taking in the construction companies?

Hypotheses of the Study

- **H0:** The management in the construction companies doesn't use the accounting information in making decisions.
- **H0:** There is no significance for the reliance of accounting information in the construction companies.
- **H0:** There is no significance for the compatibility of accounting information in the construction companies.

Literature Review

Alsharayri [1] The study aimed at identifying the evaluation of accounting information systems performance used in the Jordanian private hospitals. In order to achieve the objectives of the study, a questionnaire has designed and developed for the purpose of data collection. Descriptive statistical methods were used to determine the views of employees in

Jordanian private hospitals who use accounting systems. The study reached the following conclusions: The cost of modern equipment is very high. Using modern programs help individuals to get the job done quickly. Employees are unable to keep pace with human development in accounting systems.

Grande et al. [2] research provided value added in accounting literature given the scarcity of works dealing with the relationship between the application and use of AIS and performance and productivity indicators in SMEs in Spain.

Badescu and Garces-Ayerbe [3] proposes to analyze the impact of investments in Information Technologies (ITs) on the productivity of Spanish firms. The results obtained reveal that the sensitivity of labor productivity to changes in technological capital intensity is positive and significant when firm-specific effects are corrected.

Azleen Ilias [4] measured the level of satisfaction among the end-users of computerized accounting system (CAS) in private companies. She determines the relationship of five factors (content, accuracy, format, ease of use, timeliness) that influence satisfactory level among the end users toward the CAS. Further, this paper examines critical factors in EUCS (content, accuracy, format, ease of use, timeliness) that contributes most to satisfaction. The research was conducted using a set of questionnaire to 269 private companies' staffs that using computerized accounting system (CAS). This study is analyzed with reliability analysis, correlation analysis and Standardized Regression Weight (using Structural Equation Modelling technique). The empirical results can provide support for the Doll and Torkzadeh model (1988), which related to the factors contributing endusers' satisfaction toward accounting system.

Ismail and King [5] focused on measuring the alignment of Accounting Information Systems (AIS) requirements with AIS capacity and then investigating whether this AIS alignment is linked to firm performance. The results indicated that a significant proportion of Malaysian SMEs

had achieved high AIS alignment. Furthermore, the group of SMEs with high AIS alignment had achieved better organizational performance than firms with low AIS alignment. The findings provided evidence of the importance of AIS alignment and deepened current understanding of the requirements for accounting information and the use of IT as an important information processing mechanism. More importantly, it opens up possibilities for further study of AIS alignment in SMEs, both in Malaysia and on a global basis.

Noor et al [6] investigated the status of computer-based accounting systems (CBAS) adoption among small and medium manufacturing firms (SMEs) in the northern region of Peninsular Malaysia. Results show that over ninety percent of the firms have adopted CBAS. The adoption of CBAS, however, is still at the beginning stage as majority of the firms only adopted CBAS in the last six years or less and the depth of the CBAS system adopted is behind that of industrialized countries. The results showed that years of adoption are positively correlated with the overall quality of the CBAS adopted. Further investigations on the relationships between CBAS use items and factors that were expected to affect CBAS use indicate that the maturity stage of CBAS adoption was significantly positively correlated with age of business. However, the results did not find evidence supporting previous research that argued age and size of the firms as well as the type of ownership influence the adoption of CBAS.

İlhan , Veyis [7] argued that advancements in information technology (IT) have enabled companies to use computers to carry out their activities that were previously performed manually. Accounting systems that were previously performed manually can now be performed with the help of computers. Therefore, improvements in the information technology have facilitated the use of cost and management accounting procedures. On the other hand, most of the companies have started to apply just-in-time (JIT) production system as a tool to become competitive. Companies applying JIT production system aim at minimizing all inventory levels and delivering the goods

and services to customers on time. In this sense, use of IT has also helped companies apply JIT production system more effectively. The aim of this paper is to identify how improvements in IT have influenced accounting systems

Grand [8] highlighted the importance of using the devices and computer networks to provide the information required for auditing and use it as a tool for auditing, also the need to understand the automated information systems and understand the purpose of these systems, this study focused on the need to keep up with information technology in update or change programs, the study found the need that the auditor will keep up with the developments in the company's environment in general and information technology in particular to use it in the field of audit, that it must respond to the modern changes in the field of communication networks and electronic commerce that improve the operations of the audit.

Alqtany [9] "The Impact of Using Accounting Information on Management Performance in the Public Industrial Shareholding Companies in Jordan". This study aimed to analyze the role of the accounting system in producing accounting information that is appropriate and have quality to meet the management needs in the public industrial shareholding companies in Jordan, and show the relationship between the level the quality of accounting information and its impact on the administrative performance in the field of planning, control and decision making areas. The study examined the importance, problem and previous studies and handled accounting as a system of information in industrial public shareholding companies in Jordan from different aspects, and looked at information accounting and its impact on management functions.

Anderson [10] "Using Electronic Data Interchange (EDI) to Improve the Efficiency of Accounting Transactions". The study applied regression method on a sample data from US office furniture manufacturers' entities sector using electronic exchange data systems, the study proved morally that

entities applied to these systems characterized by reducing the time of executing and processing of orders (strong significant correlation between the quality of these systems and the speed and accuracy of implementation of orders), As the evidence of this reduction is clearer for the orders and more complex commands with a significant decline to execute commands without errors, providing more effective reverse feeding systems and achieve greater accuracy in fulfilling the orders. But what weaken this study, that it dealt with the impact of electronic dimension of operations on some of the areas of cost accounting, without evaluating the effects of the practice of electronic commerce on the electronic financial accounting information systems and their properties and it also considered that the (EDI) systems are unlocked internal systems that do not include electronic commerce.

Rauplice [11] "Development of a Model for Evaluating the Effectiveness of Accounting Information System". This study aimed to explore models and methods of effective accounting information systems and the possibilities of their use and developing an advanced model to assess the effectiveness of these systems of economic, social and technical aspects, this study adopted the practical study in a narrow field, and on the comparison and logical analysis and multi-criteria analysis methods. The study concluded that the accounting information systems' properties have different importance and can be expressed in quantity and quality standards, and the success of its use depends on the correct choice of the components of the system, and it also found a sophisticated model to assess the effectiveness of accounting information systems that enjoy the openness and clarity of the determinants and the possibility of its use in all phases of the development life cycle of the system (Choice-Apply-Exploitation) and evaluating the mixed indicators (quantity- quality) of the accounting systems effectiveness.

The Methodology of Study

The researcher will use in this study a descriptive analytical method in analyzing the study data, which will be used descriptive approach in covering the

theoretical aspect of the study and use the analytical method in covering the practical side of this study.

We will rely on two types of sources to collect data that are:

Secondary Sources: Books and studies concerned with the issue of accounting information systems and their effectiveness in construction companies in the decision-making process.

Primary Sources: Information and data that is provided by the questionnaire designed to demonstrate the effectiveness of using accounting information systems in construction companies in decision-making.

Population and Study Sample

The study population consisted of all public shareholding construction companies in Jordan, consists of 49 companies, a random sample of 49 accountants and executive director of construction workers in the public shareholding companies in Jordan have been selected.

The Used Statistical Methods

We will use the following statistical methods:

- Using a descriptive and analytical statistics by using statistical analysis program (SPSS) to extract data redundancy, standard deviations and arithmetic mean and test hypotheses curve analysis (T).
- Determine the weighted average with weights that have been identified for the adoption of a five-point Likert scale, according to this scale, if the arithmetic mean value $3 <$, it means that the factor is important, and if the $3 >$, it means that the factor is not important.

Construction and Real Estate in Jordan

Jordan has witnessed through the last 5 years a large constructional development that leads to increase in real estate (lands and houses) transactions and spending money on lands and houses.

This unprecedented movement in real estate (lands and houses) transactions is more active among other economic sectors, which lead many Jordanian and Arab investors to invest in this sector and increase the interest in it.

Generally; Jordan-especially Amman- has witnessed unprecedented prosperity in real estate transactions, where the amount of investment in real estate through the last 5 years was (10) billions Jordanian Dinar, which has a great impact to push the process of economic development and reinforce sustainable development in the kingdom. Real estate market distinguished by its direct impact on boosting and developing other Jordanian economic sectors especially real estate sector that provides labor working opportunities, and creates remarkable activity for all supporting services such as: Iron, Cement, Wood, Glass, Aluminum markets, Sanitary ware and others, in addition to developing infrastructure sectors and different investment and housing projects.

Despite of this notable activity for real estate market in Jordan, but it faces many obstacles that hinder its development in the required manner such as:

- Increase in the prices of basic material of construction (Iron, Cement and labor wages) and others.
- Not granting working licenses for foreign labors in construction sector, which lead to increase in labor wages.
- Jordanian labor disinclined working in construction sector, especially general or technical work.

It is worth mentioning that the Department of Land and Survey is considered the official party that supervises the processes of buying, selling and conveyancing, where the Department registers these transactions to insure the legitimacy and equity of the real estate that is approved by the in force regulations, in addition to its duty in collecting treasury equity of taxes and fines resulted from these transactions.

The most important reasons that contributed in developing Jordanian real estate's market:

Many Jordanian and Arab experts in economic and investors relate the increase in real estate market to many reasons such as:

- The events of September 11, 2001 in the USA, that made many Arab and Jordanian expatriates search for a secure place for their investments.
- The continuous increase in oil prices, which lead to the provision of liquidity in Arab Gulf countries.
- Instability of the political conditions in the area, specifically (Palestine and Iraq), in addition to the continuous threats to Syria and Iran, which lead the people of these countries search for a secure place for their investments.
- Many large Arab and local real estates' companies oriented to invest in this sector.
- The existence of a safe investment environment and distinguished infrastructure in Jordan, which lead many Arab and Jordanian expatriates to invest their money in Jordan especially in the real estate market because it is one of the most safe and profitable sector.
- The immigrations of thousands of Iraqi families especially the wealthy ones that took Jordan as its investment and commercial activities.
- The amendments that emerged on landlords and tenants ordinance about not allowing the tenants to stay in the real estate after the determination of a lease, which makes this subject more appealing for those in lease market.
- A relatively decrease in interests' prices on residential loans, and the increase in expatriates' transfers in addition to the

increase in the residential apartments lease rates [12]

Statistical Analysis

In this part we will achieve the practical objective of the study, in order to know the effectiveness of using accounting information systems for decision making in real estates, through distributing a questionnaire to accountants and executive managers working in construction companies in Jordan, where the number of these companies was 49. The questionnaires were distributed and 45 were retrieved, in addition 3 questionnaires were excluded because of not answering all questions, the number of questionnaires used in the analysis is 42 as a percentage of 84%.

• Used Statistical Methods

○ Statistical Analysis Program (SPSS) was used in extracting data such as: repetition values, standard deviations, and arithmetic means and test the study hypothesis.

• Cronbach's Alpha Test for Credibility (Reliability)

Cronbach's Alpha test aims to achieve the internal consistency of the measuring tool as one of the indicators of its consistency, where the measure depends on the extent of internal consistency and the degree of reliability of the questions of the questionnaire, table No. (1) shows Cronbach's Alpha test values and their significant:

Table 1: Cronbach's Alpha test values and their significant (Tchaw, 1990)

Cronbach's Alpha Value	Its Significant
Less than 60%	Weak Reliability
Between (61%-70%)	Accepted Reliability
Between (71%-80%)	Good Reliability
Larger than (81%)	Excellent Reliability

Alpha's value for this study was (78.6%) which means that the reliability related to it is good, table No. (2) shows the result of

Cronbach's Alpha test and its significant, therefore we can circulate the results on study community.

Table 2: Cronbach's Alpha Credibility Test for Study

Cronbach's Alpha Value of Study Variation	Its Significant
78.6%	Good Reliability

Gender: Table No. "3" shows the distribution of the sample's individuals according to gender

Study Sample Characteristics

Table 3: Gender

Gender	Repetition	Percentage
Male	26	61.9%
Female	16	38.1%

We notice from the previous table that the Male percentage is (61.9%) of the sample's individuals, and the Female percentage is (38.1%). This indicates that the higher percentage of those who work in the

accounting field and make decisions is form males.

Scientific Specialization

Table No. "4" shows the distribution of the sample's individuals according to the Scientific Specialization

Table 4: Scientific Specialization

Scientific Specialization	Repetition	Percentage
Accounting	14	33.3%
Management Information Systems	11	26.2%
Economy	7	16.7%
Other	10	23.8%

It is cleared from the previous table that the higher percentage is for those with Accounting Specialization with a percentage of (33.3%), and then those who have a certificate in Management Information Systems with a percentage of (26.2%), after that those who have certificates in other specializations with a percentage of (23.8%), and finally those who have a certificate in

economy with a percentage of (16.7%). These percentages indicate the connection of the workers' specializations with their work.

Scientific Qualification

Table No. 5 refers to the distribution of the sample's individuals according to the scientific qualification

Table 5: Scientific Qualification

Scientific Qualification	Repetition	Percentage
High School	1	2.4%
Diploma Certificate	7	16.7%
Bachelor's Degree	28	66.7%
Higher Education	6	14.3%

We notice from the previous table that those who have Bachelor's Degree constitute the higher percentage of the individuals of the sample of (66.7%), and then those who have Diploma Certificate with a percentage of (16.7%), after that those with Higher Education with a percentage of (2.4%). It is cleared from these percentages that the

large one is for those who hold Bachelor's Degree.

Job Title

Table No. 6 refers to the distribution of the sample's individuals according to the job title

Table 6: Job Title

Job Title	Repetition	Percentage
Accountant	16	38.1%
Executive Manager	6	14.3%
Head of Accounting Department	4	9.5%
Other	16	38.1%

We notice from the previous table that those who work as accountants and other have the same percentage of (38.1%), and then came those who work as Executive managers with

a percentage of (14.3%), and the least percentage was for those who work as Head of Accounting Department with (9.5%).

The Department where the Employee Works

Table No. 7 indicates the department where every individual of the sample works

Table 7: The department where the employee works

The department where the employee works	Repetition	Percentage
Accounting	21	50%
Personnel	3	7.1%
General Management	13	31%
Other	5	11.9%

The previous table shows that the higher percentage is for those who are working in Accounting Department with a percentage of (50%); that means that half of the individuals in the sample work in Accounting Department, the second percentage goes for those who are working in General Management Department with (31%), after that those who are working in

un-mentioned departments with a percentage of (11.9%), and finally those who are working in Personnel Department with a percentage of (7.1%).

Years of Work Experience

Table No. 8 indicates the distribution of the sample's individual according to the employee's work experience

Table 8: Work experience years

Years of Work Experience	Repetition	Percentage
Less than 5 years	18	42.9%
From 5-10 years	15	35.7%
From 10-15 years	8	19%
More than 15	1	2.4%

The previous table shows that the higher percentage is for those who have an experience less than 5 years with a percentage of (42.9%), then those who have 5-10 years of experience with a percentage of

(35.7%), after that those who have 10-15 years of experience with a percentage of (19%) and finally the less percentage was for those who have more experience with a percentage of (2.4%)

Study Sample Results

Table 9: First Part: The following questions related to using accounting information prepared in decision making:

Question	Average	Standard Deviation
01- Do you think that accounting information is important in decision making in the company?	4.74	0.544
02- The accounting information is provided for the higher departments periodically.	4.05	0.987
03- The accounting information is characterized by objectivity in the company.	4.00	0.796
04- The accounting information must be provided at the lead time in order to benefit from when making decision.	4.60	0.587
05. Will the accounting information be able to make decision making more effective?	4.48	0.634
06. The management makes plans to benefit from accounting information in future company's prediction.	3.76	0.983
07. Accounting information is prepared according to accounting rules, basics and standards.	4.50	0.634

As the given values to measure the significance of the paragraphs range between 1-5 in their higher limit, then the paragraph that has an Arithmetic Mean

larger than 3 is an important paragraph, while the paragraph that has an Arithmetic

Mean less than 3 is relatively neutral or insignificant. It is clear from the previous table that all paragraphs related to the first hypothesis is important (positive) because

its Arithmetic mean is larger than 3, as well as the Standard Deviation indicates that the variation size is small in sample's answers.

Table 10: Second Part: The following questions related to the significant of reliability of accounting information in real estate:

Question	Average	Standard Deviation
08- Does the electronic accounting systems outcomes applied in the company distinguished by reliability?	4.05	0.795
09- The information that is prepared by accounting information system is characterized by comprehensiveness.	4.12	0.889
10- The necessary accounting data is transferred to accounting outcomes (reports) that are characterized by accuracy.	4.40	0.798
11- The accounting information must characterize by reliability to be adopted.	4.74	0.497

It is clear from the values of the previous table that all the paragraphs related to the second hypothesis are important, since all the Arithmetic Means of the paragraphs are

larger than 3, and the values of Standard Deviation indicates that the variation size is small in sample's answers.

Table 11: Third Part: The following questions related to the significant of the compatibility of accounting information in real estates.

Question	Average	Standard Deviation
12- Accounting information is distinguished with compatibility in the company.	4.24	0.656
13- Data is inserted by using computer according to documents in company.	4.26	0.661
14- Accounting data is being dealt with by using specialized accounting programs.	4.29	864.0
15- Do you think that the working accountants in the company are highly efficient and bear responsibility?	4.19	0.671
16- Does the company do its role in encouraging accountants to increase their efficiency through providing encouraging incentives and others?	3.57	1.151
17- Does the number of working accountants in the company is adequate?	3.76	1.008

It is clear from the previous table that all values of the Arithmetic Mean is larger than 3 and this indicates that the paragraphs related to the third hypothesis are important, the table also explains that the values of Standard Deviation indicates that the variation size is small in sample's answers.

Test of Hypothesis

The null hypothesis is accepted if the calculated value was less than the spreadsheet value that is extracted from the

statistical tables, or if Alpha value (sig.) was larger than (0.05) which is the approved value in humanitarian studies, and it is rejected if the value was larger than spreadsheet value, or if Alpha value (sig.) was less than (0.05).

First Hypothesis

(H₀): The management in construction companies doesn't use accounting information in decision making.

Table 12: Results of first hypothesis

Trust Degree	Hypothetical Statistical Significance Level	Spreadsheet T	Calculated T	Sig. (Alpha)	Result
0.95	0.05	1.943	31.188	0.00	rejection

The researcher has used T- Test, and found from the readings of the computer results as in the previous table that the value of (Calculated T=31.188) is larger than its spreadsheet value, therefore (Alpha) value is less than (0.05). According to the decision rule, the null hypothesis will be rejected (Ho) and the alternative hypothesis (Ha) will be

accepted, that means that there is a statistical relation between using accounting information and decision making in real estates.

Second Hypothesis: (Ho): It isn't significant to rely on accounting information in construction companies.

Table 13: Results of second hypothesis

Trust Degree	Hypothetical Statistical Significance Level	Spreadsheet T	Calculated T	Sig. (Alpha)	Result
0.95	0.05	2.353	27.578	0.00	rejection

The researcher has used T- Test, and found from the readings of the computer results as in the previous table that the value of (Calculated T=27.578) is larger than its spreadsheet value, therefore (Alpha) value is less than (0.05). According to the decision rule, the null hypothesis will be rejected (Ho) and the alternative hypothesis (Ha) will be

accepted, that means that there is a significant to rely on accounting information in construction companies.

Third Hypothesis

(Ho): There isn't any significant of the compatibility of accounting information in construction companies.

Table 14: Results of Third Hypothesis

Trust Degree	Hypothetical Statistical Significance Level	Spreadsheet T	Calculated T	Sig. (Alpha)	Result
0.95	0.05	2.015	26.040	0.00	rejection

The researcher has used T- Test, and found from the readings of the computer results as in the previous table that the value of (Calculated T=26.040) is larger than its spreadsheet value, therefore (Alpha) value is less than (0.05). According to the decision rule, the null hypothesis will be rejected (Ho) and the alternative hypothesis (Ha) will be accepted, that means that there is a significant of the compatibility of accounting information in construction companies [13].

• The study has shown the importance of the compatibility of accounting information in construction companies.

Recommendations

Results & Recommendations

- The study has shown that there is a statistical relation between using accounting information system and decision making in construction companies.
- The study has shown the importance of using accounting information in construction companies.

- It is necessary for the accountant to have an adequate practical and professional experience that qualified him to provide an optimal evaluation for accounting information systems through a training process.
- It is necessary for the accounting information to have a high compatibility and reliability because this affects the ability of the company in decision making.
- It is necessary for accounting reports to have a high accuracy for company's ability to put future plans.
- The necessary to provide accounting information to the higher departments periodically in order to benefit from in decision making.
- The necessary to prepare accounting information according to accounting criteria, rules and basics.

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