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Determinants of Digital Accounting Information Systems: The Moderating Role of IT Infrastructure

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Abstract

This study aims to examine the effects of system quality, information quality, and service quality on individual performance, which in turn affects the organizational performance by extending DeLone and McLean success model in the Jordanian context. To achieve the study aims, a quantitative research method was applied to collect data from 119 accounting managers in listed Jordanian firms in the Amman Stock Exchange (ASE). The Partial Least Squares-Structural Equation Modeling (PLS-SEM) procedure was used for data analysis. Six direct and indirect relationships were tested, whereby five were supported as expected. Specifically, the empirical results reveal that individual performance is significantly influenced by system quality, information quality, and service quality. Besides, the results also show that organizational performance is influenced by individual performance and IT infrastructure. Regarding the indirect relationship of IT infrastructure, the results show that IT infrastructure has not moderated the relationship between individual performance and organizational performance, and hence, the moderating hypothesis was not supported. Ultimately, the current study contributes to the understanding of the essential success factors underlying the usage of Digital Accounting Information Systems (DAIS) in listed Jordanian firms in ASE, which can help policymakers in those enterprises.

Keywords: Digital Accounting; Accounting System; DAIS; Information System; IT Infrastructure; Information System Success Model.

1. Introduction

Digital accounting information systems enhance transparency and regulatory compliance by helping to fulfill financial and tax legislation requirements [1]. In addition, these systems offer quick and effective processing of financial data so that immediate information is available, a vital function in today's business world [2]. Digital accounting information systems refer to a universal set of processes and technologies designed for collecting, storing, and processing financial information with the latest computing tools [3]. These systems strive to make sure stakeholders, both internal and external to the organization, have accurate and reliable information. Integrating a variety of elements gives these systems a unifying platform to enable regular tracking and analyses of financial transactions across the board [4, 5].

Digital accounting information systems are the integration of cloud accounting and electronic data capture to provide a digital accounting working environment [6]. Digital accounting information systems face various threats and risks due to their reliance on information technology. Technological development has led to the emergence of issues affecting information security, necessitating greater attention to ensure their continuity as required [7]. Generally, digital accounting information systems contain several key components [8], such as 1. Inputs, which are represented by primary financial data, such as invoices, receipts, and payments. 2. Processing: where raw data is converted into useful

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information through multiple processing steps that include classification, summarization, and analysis. 3. Outputs: These are the results that include financial reports and analyses, which allow users to understand the financial situation and make appropriate decisions. 4. Feedback: This is an essential element that helps correct errors and improve processes by reviewing the outputs and re-evaluating the inputs.

In the current digital era, digital accounting information systems have become an essential component of accounting processes in a variety of organizations [9]. Despite the potential benefits of using digital accounting information systems, Jordanian firms confront a number of hurdles while implementing these systems [10]. These hurdles may include technological, organizational, and human aspects, such as the high cost of installing new systems, staff training and skill gaps, and internal opposition to change. In addition, there are concerns about security and the confidentiality of financial information. According to Al-Okaily [3], there are insufficient studies on the study variables. As a result, the issues raised in the preceding sections highlight the primary study question: Can a modified Information System Success Model (ISSM) be used to identify the factors influencing the use of digital accounting information systems in Jordan? Furthermore, the following research sub-questions are also being designed for this study to be examined:

- Is there a direct relationship between (system quality, information quality, and service quality) and individual performance?
- Is there a direct relationship between individual performance and organizational performance?
- Does IT infrastructure moderate the relationship between individual performance and organizational performance improvement?

Accordingly, this study examines the determinants of digital accounting information systems usage in Jordanian institutions. It is motivated by the need to enhance the efficiency of accounting processes and address gaps in DAIS adoption, particularly in developing economies like Jordan. The main purpose is to evaluate the relationship between system, information, and service quality and the individual; to assess the impact of individual performance on organizational performance; and to analyze the moderating role of IT infrastructure in these relationships.

In conclusion, digital accounting information systems have provided solutions and opportunities for organizations to develop their activities. These systems have helped solve many problems, enabling financial companies to keep up with the competitive economic environment. Additionally, they have led to improvements in financial performance efficiency and facilitated the exchange of information between departments, contributing to enhancing the financial position and ensuring the continuity and growth of the institution [11]. Considering the information revolution in digital accounting information systems, the focus on the performance of employees in financial companies has increased as one of its components. This requires developing competencies to achieve the desired goals, as no institution can work efficiently without focusing on its human resources, providing training, incentives, and delegation in decision-making [12]. Thus, this research aims to propose a theoretical extension of the ISSM model to evaluate digital accounting information systems usage at an organizational level in Jordan.

2. Literature Review

The rapid growth of the digital revolution has made digital accounting information systems (DAIS) an essential requirement for accounting and financial institutions. These systems accelerate decision-making by providing reliable and accurate financial information. With the support of recent technological advances in areas such as cloud computing, artificial intelligence, and big data analytics, DAIS have evolved significantly to meet contemporary requirements. Their primary objective is to improve the efficiency of financial processes and reduce human errors, thereby making them indispensable for achieving competitive excellence across various industries [6].

In addition, digital accounting systems play a pivotal role in streamlining accounting processes and financial reporting. These systems not only store data but also perform advanced analyses and generate customized reports that help management assess an organization's financial health and strengthen its strategies. The demand for such systems is increasing in Jordan because of ongoing social and economic changes, as local institutions seek to enhance their competitiveness through digital technologies. Nevertheless, several challenges continue to hinder the adoption and implementation of these systems, including organizational and cultural barriers, as well as technical and human-related problems.

Digital accounting information systems refer to digital accounting tools that integrate the hardware and software required to capture, retain, and process financial information [13]. These systems are essential for providing reliable and accurate information about an organization's financial position, thereby supporting managerial and financial decision-making. Technical determinants include the availability of technical support, reliable communication networks, and the challenges associated with inadequate technological infrastructure, particularly the lack of necessary hardware and software [14]. These issues are especially important for organizations with limited technological capabilities and can significantly affect the quality of DAIS implementation.

The present study begins by discussing the nature and concept of digital transformation and its effects on organizational performance in general and accounting processes in particular. It further examines the Information Systems Success Model (ISSM), along with other relevant theories and available evidence, to identify the factors influencing the use of digital accounting information systems. In addition, the study reviews relevant papers and articles and their contributions to the literature, identifies existing research gaps and organizational concerns, and places particular emphasis on the Jordanian context.

3. Theoretical Foundation and Hypotheses Development

Assessing the effectiveness of accounting information systems is essential for understanding the value of organizational investments and their actual benefits. Since DAIS represents a category of information systems, this study is theoretically grounded in the concept of information system success or effectiveness. Although earlier academic studies employed several measures of IS success, the precise meaning of IS success has remained unclear and continues to be a debated issue among IS scholars [9]. To address this problem, DeLone & McLean [15] reviewed studies published between 1981 and 1987 and developed a multidimensional model for measuring IS success. According to their model, both user satisfaction and system use are positively and significantly influenced by information quality and system quality.

Accordingly, DAIS makes a significant contribution to both individual and organizational performance by providing accurate, timely, and complete financial information for decision-making. However, these benefits depend on system quality, information quality, and service quality. In addition, external contingency factors, such as IT infrastructure, may moderate the magnitude of the effect of AIS on organizational performance. As demonstrated in previous studies [16, 17], these factors collectively determine the effectiveness of AIS implementation.

The theoretical foundations underlying this study consist of the principal concepts and theories that form the basis of the research questions and objectives presented in the first section. These foundations provide the necessary context for presenting the research and interpreting its findings. The subsequent sections review state-of-the-art research, key studies, existing research gaps, relevant developments, and future prospects. Therefore, the review not only positions the present study within the broader scholarly discussion but also justifies the adopted methodology and research design. Despite extensive research on digital accounting systems, important gaps remain, including the limited examination of the moderating role of IT infrastructure in DAIS. Moreover, few studies have addressed the specific challenges associated with DAIS adoption in Jordanian institutions.

Previous studies emphasize the importance of various AIS quality dimensions and supporting IT infrastructure in enabling organizations to achieve the desired performance levels. Despite these insights, limited attention has been given to how these quality dimensions influence individual and organizational performance in the Jordanian context, thereby informing the formulation of the hypotheses in the present study. Accordingly, this study aims to investigate how system quality, information quality, service quality, and IT infrastructure affect individual and organizational performance in Jordanian companies. Based on previous studies and the theoretical foundation, the proposed research hypotheses are illustrated in Figure 1.

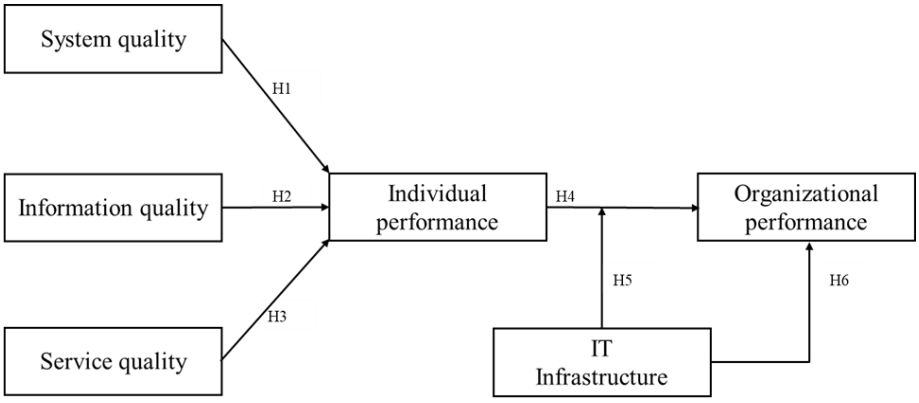

Figure 1. Research Model

3.1. System Quality

System quality is essential for ensuring reliable, user-friendly, and accurate functionality that enhances user interaction and decision-making. According to DeLone & McLean [18], high-quality systems reduce the time required to complete tasks, decrease the likelihood of errors, and maintain a consistent level of accuracy in reporting. These benefits are particularly relevant to the operation of digital accounting systems, especially in developing economies such as Jordan. This study hypothesizes that system quality positively affects individual performance by improving usability,

efficiency, and accuracy. Furthermore, higher system quality supports better employee decision-making and increases productivity, thereby enhancing organizational performance. Previous studies have provided mixed evidence regarding the effect of system quality on individual performance [19]. Some studies have identified a significant relationship [20, 21], whereas others have reported an insignificant association [22, 23]. These inconsistent findings motivate the present study to propose the following hypothesis:

H1. *The system quality positively affects individual performance.*

3.2. Information Quality

Information quality refers to the accuracy, timeliness, and relevance of the data generated by the accounting system. High-quality information enables employees to make informed decisions and ensures the effective use of organizational resources. Al-Okaily [3] suggested that reliable and relevant information helps reduce uncertainty and supports strategic planning. In Jordan, where businesses face various technological and regulatory challenges, the provision of high-quality information is particularly important. This study proposes that information quality has a positive and significant effect on individual performance, ultimately contributing to improved organizational outcomes. Hwang & Xu [24] have confirmed a positive relationship between information quality and individual performance. However, other studies have not identified a positive and significant effect of information quality on individual performance [21, 25]. Given these contradictory findings, the following hypothesis is proposed:

H2. *The information quality positively affects individual performanc.*

3.3. Service Quality

Service quality refers to the support provided to users of digital accounting systems, including training, troubleshooting, and regular system updates. High service quality enables users to operate these systems effectively, reduces downtime, and improves user satisfaction. Waly [16] emphasized that responsive and efficient service enhances employee productivity. This study therefore hypothesizes that service quality positively affects individual performance, as timely technical support helps ensure smooth system operation and contributes to overall organizational efficiency. However, previous studies have reported mixed findings regarding the relationship between service quality and individual performance. Some studies have shown that users experience substantial individual benefits when they receive high-quality service [21, 26], whereas others have found no significant relationship [22–25]. Accordingly, further investigation is required, and the following hypothesis is proposed:

H3. *The service quality positively affects individual performance.*

3.4. Individual Performance

Individual performance refers to the efficiency and effectiveness with which employees perform their roles and responsibilities. High-performing employees are essential for achieving organizational goals because they use resources more efficiently and improve productivity. In the context of the present study, improvements in individual performance are expected to produce measurable organizational outcomes. Accordingly, this study proposes that individual performance has a positive and significant effect on organizational performance by contributing substantially to organizational success. Previous studies have reported a positive influence of individual performance on organizational performance [27]. In addition, Ifinedo et al. [21] provided empirical evidence of a positive and significant relationship between individual and organizational performance. Al-Okaily et al. [28] further confirmed that individual performance mediates the relationship between organizational politics and organizational performance. Therefore, the following hypothesis is proposed:

H4. *Individual performance positively affects organizational performance.*

3.5. IT Infrastructure

IT infrastructure refers to the hardware, software, and networking resources that form the foundation of digital accounting systems. A well-developed IT infrastructure supports system performance, effective data management, and timely decision-making. Al-Okaily [3] reported that advanced IT infrastructure positively influences performance outcomes by facilitating system integration and improving the effectiveness of digital accounting systems. Similarly, Taha & Ibrahim [17] found that IT infrastructure plays a moderating role in strengthening the relationship between individual and organizational performance. Therefore, this study suggests that IT infrastructure enhances the strength of the relationship between these two variables, particularly by improving system efficiency and scalability. Organizations with strong IT systems are better able to respond to technological developments and maintain their competitiveness. Moreover, IT infrastructure contributes to organizational performance by streamlining processes and improving data management. Accordingly, the present study proposes that IT infrastructure has a direct and positive effect on organizational performance and should therefore be regarded as an important organizational success factor.

Although IT infrastructure is an important determinant of organizational success, only a limited number of studies have empirically examined its moderating role in the relationship between individual and organizational performance in developing countries such as Jordan. In the context of eXtensible Business Reporting Language (XBRL), Al-Okaily et al. [29] confirmed that IT infrastructure moderates the relationship between XBRL adoption and improvements in financial statement transparency. However, other studies have suggested that the moderating effect of IT infrastructure on behavioral intention and financial transparency is less pronounced [4]. These inconsistent findings across different contexts motivate the present study to examine IT infrastructure as both a direct and moderating variable in the Jordanian context. Based on the preceding arguments, the following hypothesis is proposed:

H5. *IT infrastructure moderates the relationship between individual performance and organizational performance.*

H6. *IT infrastructure positively affects organizational performance.*

4. Research Methodology

A quantitative research method was employed to collect data from accounting managers working in Jordanian firms listed on the Amman Stock Exchange (ASE), which are classified into three main sectors: financial, service, and industrial. The target population of the present study consisted of accounting managers in listed Jordanian firms because they are among the most knowledgeable informants regarding digital accounting systems and related decision-making. Accounting managers were also selected because they possess relevant IT knowledge and are familiar with their firms' business activities through their regular use of digital accounting systems. To reach the target sample, this study employed purposive sampling within a non-probability sampling framework to collect data from accounting managers in listed Jordanian firms.

Although the quantitative research method achieved its objectives and addressed the research questions established earlier, it is subject to limitations regarding the generalizability of the findings. Because the data were collected using purposive sampling from Jordanian firms listed on the ASE, the generalizability of the results may be limited. Accordingly, future studies could employ longitudinal research designs together with probability sampling methods to provide a deeper understanding of digital accounting system use over time, strengthen the validity of the findings, and improve the generalizability of the results.

To determine the required sample size, an a priori power analysis was conducted using G*Power software, as recommended by Cohen [30]. To minimize sample-size error and account for potential non-response, the sample size was increased in accordance with the recommendation of Barlett et al. [31]. Accordingly, a minimum sample of 92 respondents was required, based on a statistical power of 80%, an error probability of 5%, an effect size of 15%, and five predictors, as shown in Appendix I. A total of 126 responses were obtained from accounting managers working in listed Jordanian firms. However, seven incomplete responses were excluded, leaving 119 valid responses for subsequent analysis. Further details regarding the PLS-SEM data analysis are provided in the following subsection.

5. Data Analysis and Results

5.1. Measurement Model Assessment

The assessment of the measurement model is the first stage of PLS-SEM analysis and is used to evaluate the reliability and validity of the measurement instruments. Hair et al. [32] identified four main criteria for assessing measurement reliability and validity: (1) indicator reliability, assessed using Cronbach's alpha (α) values greater than 0.70; (2) composite reliability (CR) values greater than 0.70; (3) convergent validity, assessed using Average Variance Extracted (AVE) values greater than 0.50; and (4) discriminant validity, evaluated using the Heterotrait–Monotrait (HTMT) ratio and the Fornell–Larcker criterion. As presented in Table 1, the measurement-model reliability values, including Cronbach's alpha and composite reliability, were generally above the threshold of 0.70, while the AVE values exceeded 0.50.

Table 1. Convergent validity and internal consistency reliability

Construct Name	Cronbach's alpha	Composite Reliability	Average Variance Extracted
IT Infrastructure	0.759	0.768	0.583
Individual Performance	0.925	0.927	0.770
Information Quality	0.858	0.861	0.701
Organizational Performance	0.937	0.943	0.799
Service Quality	0.921	0.923	0.808
System Quality	0.791	0.793	0.708

The results in Table 1 indicate that the convergent validity and internal consistency reliability exceed the recommended threshold values, confirming the convergent validity and internal consistency reliability. Moreover, the AVE values for all constructs are above 0.5, supporting adequate convergent validity. For instance, organizational performance achieves the highest AVE (0.799), indicating a strong explanatory power of the latent variable. Figure 1 illustrates the structural and measurement models used to examine the relationship between system quality, service quality, IT infrastructure, and organizational performance. Each latent variable (blue circles) is measured by its respective observed indicators (yellow rectangles), with their factor loading provided. The results in Figure 2 indicate that all factor loadings exceed the recommended threshold values of Cronbach's alpha (≥0.6), confirming the internal consistency of the measurement items.

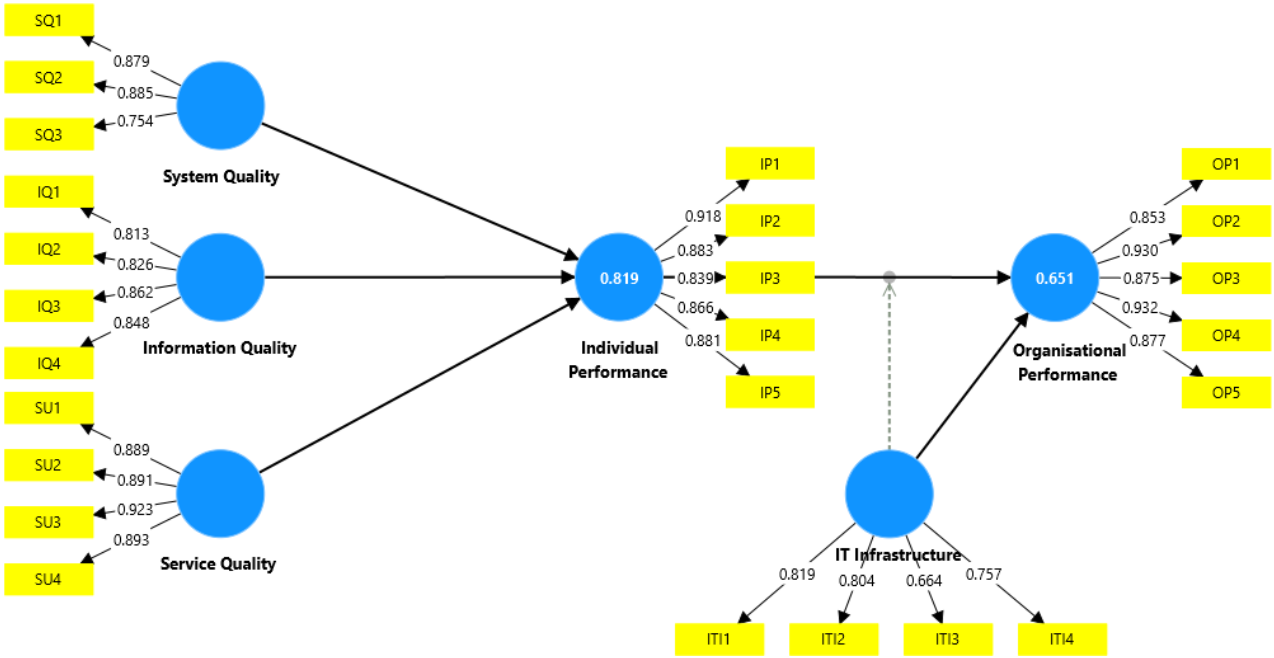

Figure 2. The results of the measurement model

Discriminant validity is defined as "the extent to which a construct is truly distinct from other constructs by empirical standards" [33]. In this study, it was assessed using the Heterotrait–Monotrait (HTMT) ratio [34] and the Fornell–Larcker criterion [35]. The HTMT ratio is an alternative method for evaluating discriminant validity in PLS-SEM and should remain below the recommended threshold of 0.90, as suggested by Henseler et al. [34]. In addition, the Fornell–Larcker criterion assesses discriminant validity by comparing the square root of the AVE of each construct with its correlations with the other constructs. A construct satisfies discriminant validity when the square root of its AVE is greater than its correlations with all other constructs. Accordingly, Table 2 shows that the HTMT values fall within the recommended range and that the Fornell–Larcker criterion is satisfied, as the square root of each construct's AVE exceeds its correlations with the other constructs.

Table 2. Discriminate Validity Results (HTMT and Fornell-Larcker)

Constructs	HTMT	Fornell-Larcker correlation matrix					
	HTMT < 0.90	1	2	3	4	5	6
IT Infrastructure - 1	Yes	0.863					
Individual Performance - 2	Yes	0.693	0.878				
Information Quality - 3	Yes	0.795	0.787	0.837			
Organizational Performance - 4	Yes	0.662	0.791	0.700	0.894		
Service Quality -5	Yes	0.643	0.822	0.767	0.824	0.899	
System Quality – 6	Yes	0.817	0.726	0.770	0.678	0.685	0.842

The diagonal values, representing the square root of the AVE, are higher than the off-diagonal correlations for each construct. This demonstrates that each construct shares more variance with its indicators than with other constructs. Therefore, discriminant validity is supported based on the Fornell and Larcker criterion.

5.2. Structural Model Assessment

Structural model assessment is the second step in the PLS-SEM analysis to assess the inner model and assess the significance level of the (path coefficients-β) for hypothesis testing [32]. The results in Table 3 and Figure 3 confirmed that individual performance is significantly influenced by system quality, information quality, and service quality. Therefore, hypotheses (H1, H2 and H3) are extremely supported. Besides, the results also show that organizational performance is influenced by individual performance and IT infrastructure, and hence, hypotheses (H4 and H6) were accepted. Regarding the indirect relationship of IT infrastructure, the results show that IT infrastructure has not moderated the relationship between individual performance and organizational performance, and hence, the moderating hypothesis (H5) was not supported.

Table 3. Result of hypotheses testing (path coefficients-β)

H	Paths	Original sample	Standard deviation	T-Values	P-Values	Decision
H1	System Quality → Individual Performance	0.131	0.060	2.173	0.030	Accepted
H2	Information Quality → Individual Performance	0.215	0.079	2.730	0.006	Accepted
H3	Service Quality → Individual Performance	0.626	0.072	8.749	0.000	Accepted
H4	Individual Performance → Organizational Performance	0.627	0.080	7.785	0.000	Accepted
H5	IT Infrastructure × Individual Performance → Organizational Performance	0.027	0.057	0.476	0.634	Rejected
H6	IT Infrastructure → Organizational Performance	0.224	0.080	2.796	0.005	Accepted

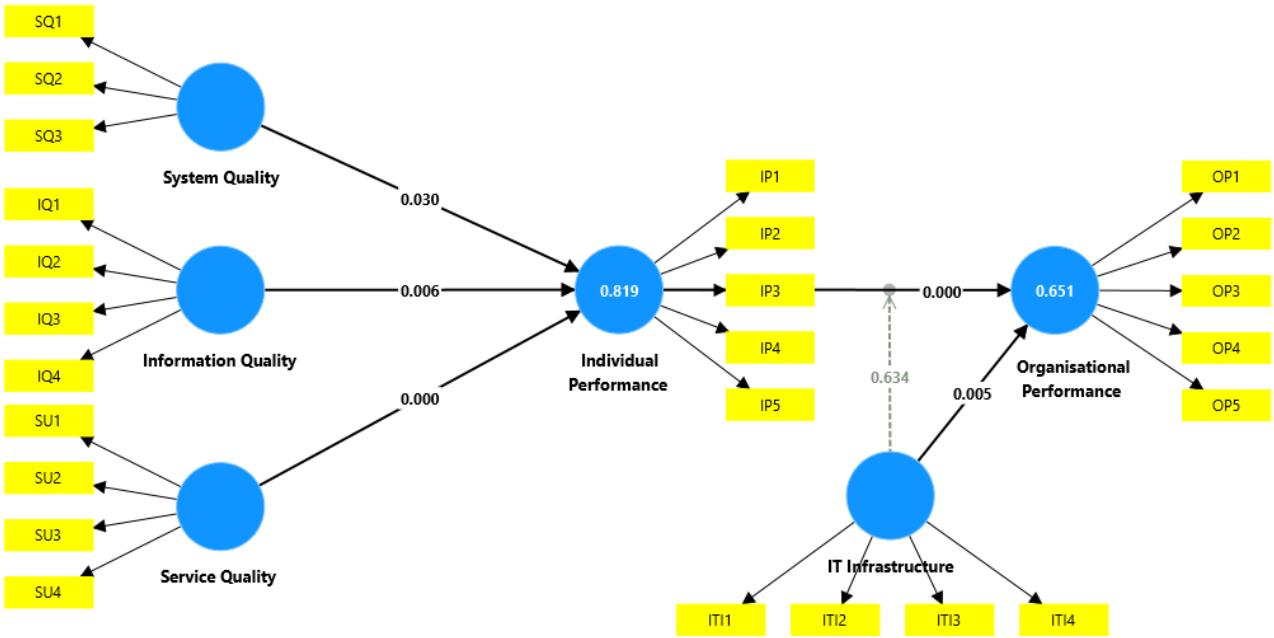

Figure 3. Result of hypotheses testing (path coefficients-β)

6. Research Discussion

The results of the PLS-SEM analysis showed that the quality of an accounting information system was found to have a significant impact on individual performance, which agrees with the original work of DeLone & McLean [18] in the information system success model, and hence, the hypothesis (H1) was accepted. High-quality accounting systems ensure the materialization of accurate and reliable information, which enables individuals to perform better by making well-thought-out decisions. This helps in streamlining accounting and administrative processes, thus individual efficiency and work quality. It follows, therefore, that enhancing the quality of the accounting information system significantly contributes to improving individual performance, as asserted by numerous studies, such as the one conducted by [12, 24], which identified a direct relationship between the quality of accounting systems and individual performance.

As mentioned in the research results, information quality was found to have a significant impact on individual performance, which agrees with the original work of DeLone & McLean [18] in the information system success model, and hence, the hypothesis (H2) was accepted. This finding agrees with some of the previous research [21, 25], which identified a positive relationship between the quality of accounting information and individual

performance [3]. This means that the higher the quality of the information generated by the accounting system, accurate and reliable, the better the ability to make informed decisions, which positively impacts the efficiency in undertaking assigned tasks. The better the information system in providing service faster and at an accurate rate, the better the effectiveness by which a person can complete his or her own tasks [18]. The availability of such information also facilitates the smooth processing of activities and better organization, both of which have a positive bearing on the individual's overall productivity and quality of performance. It follows then that improving the quality of accounting information greatly enhances individual performance by increasing the effectiveness of individuals, as indeed verified through related previous studies.

Regarding Hypothesis 3, research findings prove that the service quality of information systems positively influences individual performance. This result is consistent with the original work of DeLone & McLean [18] in the information system success model. This indicates that quality service helps access data and provides quick decision-making, thereby making individual work more efficient. Thus, one may say that improvements in service quality in information systems contribute greatly toward better individual performance and increased productivity of that individual at work. The earlier studies [16, 21, 26] showed that there is a direct relationship between the quality of services and the enhancement of individuals' performance.

Regarding Hypothesis 4, the research results indicate that individual performance has a positive impact on organizational performance. The more efficient and effective individuals are in performing their tasks, the more directly it reflects on improving the overall performance of the organization [21]. When individuals can achieve their goals effectively, it contributes to enhancing productivity and quality within the organization. Therefore, it can be said that improving individual performance is a key element in achieving outstanding organizational performance and sustainable success for organizations, as confirmed by several previous studies [27, 28], which found a direct relationship between individual performance and organizational performance.

Contrary to what is expected, the results show that IT infrastructure has not moderated the relationship between individual performance and organizational performance. This means the study did not find any evidence to support the view that IT infrastructure indirectly influences or modifies the impact of individual performance on organizational performance [36]. This result may be attributed to other factors influencing the relationship between individual and organizational performance, without IT infrastructure playing a significant role in this process, as several previous studies, such as Al-Kaykh [12], found no significant effect of IT infrastructure as a moderating factor in this relationship. This finding is also aligned with [17], which did not observe similar impacts of IT infrastructure, suggesting context-specific differences in Jordan. A possible explanation for this result is that when comparing IT infrastructure as a moderating variable with independent variables, it appears to have lost its influence as a moderating variable, and hence the moderating hypothesis (H5) was rejected.

Regarding the direct relationship of IT infrastructure, research findings suggest that IT infrastructure is a significant enabler in enhancing organizational performance. The stronger and more effective the IT infrastructure enables the flow of information and enhances processes to improve efficiency within an organization [3]. This contributes to an overall improvement in organizational performance. IT infrastructure provides the appropriate tool and technological systems that enable one to perform his or her tasks more efficiently, enhancing productivity and helping achieve organizational goals more effectively [37-41]. These findings are supported by several preceding studies that identified IT infrastructure as important in enhancing organizational performance through improving individual effectiveness.

7. Research Contributions

7.1. Theoretical Contribution

This study makes a significant theoretical contribution by enriching the Information System Success Model (ISSM) framework in the context of Jordan. The integration of IT infrastructure as a moderating variable offers a novel perspective on how technological factors influence the relationship between individual and organizational performance. Previous research primarily focused on direct relationships, but this study highlights the nuanced role of IT infrastructure in facilitating digital accounting systems' efficiency and effectiveness. By addressing this gap, the study adds depth to the theoretical understanding of ISSM, making it more applicable to developing economies with unique technological and organizational challenges.

Additionally, the study underscores the importance of incorporating contextual factors, such as organizational culture and technological readiness, into the ISSM framework. The findings suggest that while IT infrastructure is essential, other external and internal dynamics may also play pivotal roles in the successful implementation of digital systems. These insights pave the way for future researchers to expand the ISSM framework by examining additional moderating or mediating variables, ultimately broadening its applicability across various industries and regions.

7.2. Practical Contribution

From a practical perspective, this study presents insights for organizations aiming to optimize their digital accounting systems. The findings emphasize the critical role of IT infrastructure in enhancing system quality, information quality, and service quality, all of which directly impact individual and organizational performance. By investing in robust technological infrastructure, organizations can achieve higher efficiency, better decision-making capabilities, and improved resource utilization. These insights are particularly valuable for Jordanian companies operating in a competitive market where technological adaptation is crucial for maintaining a competitive edge.

Furthermore, the study provides practical recommendations for policymakers and industry leaders. It suggests that organizations should prioritize employee training, regular system updates, and troubleshooting services to maximize the benefits of digital accounting systems. Moreover, the findings highlight the importance of fostering a culture that embraces technological change, which can reduce resistance and improve adoption rates. These practical contributions are not only relevant for companies in Jordan but also provide a blueprint for similar organizations in other developing economies seeking to enhance their digital transformation strategies.

8. Conclusion

The present study proposed a research model by extending the classical DeLone and McLean Information Systems Success Model within the Jordanian context. To test the proposed model, a quantitative survey-based approach was employed to collect data from 119 accounting managers working in Jordanian firms listed on the Amman Stock Exchange (ASE). The empirical results revealed that individual performance is significantly influenced by system quality, information quality, and service quality. Accordingly, hypotheses H1, H2, and H3 were strongly supported.

The results also showed that organizational performance is significantly influenced by individual performance and IT infrastructure; therefore, hypotheses H4 and H6 were supported. Regarding the indirect effect of IT infrastructure, the findings indicated that IT infrastructure did not moderate the relationship between individual performance and organizational performance. Consequently, the moderating hypothesis, H5, was not supported.

Overall, the present study successfully extends the Information Systems Success Model (ISSM) in the context of digital accounting information system use among accounting managers in Jordanian firms listed on the ASE. In addition, this study contributes to the existing body of knowledge by identifying the antecedent factors that directly and indirectly influence organizational performance, particularly within the Jordanian context.

9. Declarations

9.1. Author Contributions

Conceptualization, M.A. and S.A.; methodology, S.A.; software, M.A.; validation, S.A. and M.A.; formal analysis, M.A.; investigation, M.A.; resources, S.A.; data curation, S.A..; writing—original draft preparation, M.A. and S.A. writing—review and editing, M.A.; visualization, S.A.; supervision, M.A.; project administration, M.A.; funding acquisition, M.A. All authors have read and agreed to the published version of the manuscript.

9.2. Data Availability Statement

The data presented in this study are available in the article.

9.3. Funding and Acknowledgments

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9.4. Institutional Review Board Statement

Not applicable.

9.5. Informed Consent Statement

Not applicable.

9.6. Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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Appendix I: Priori Power Analysis

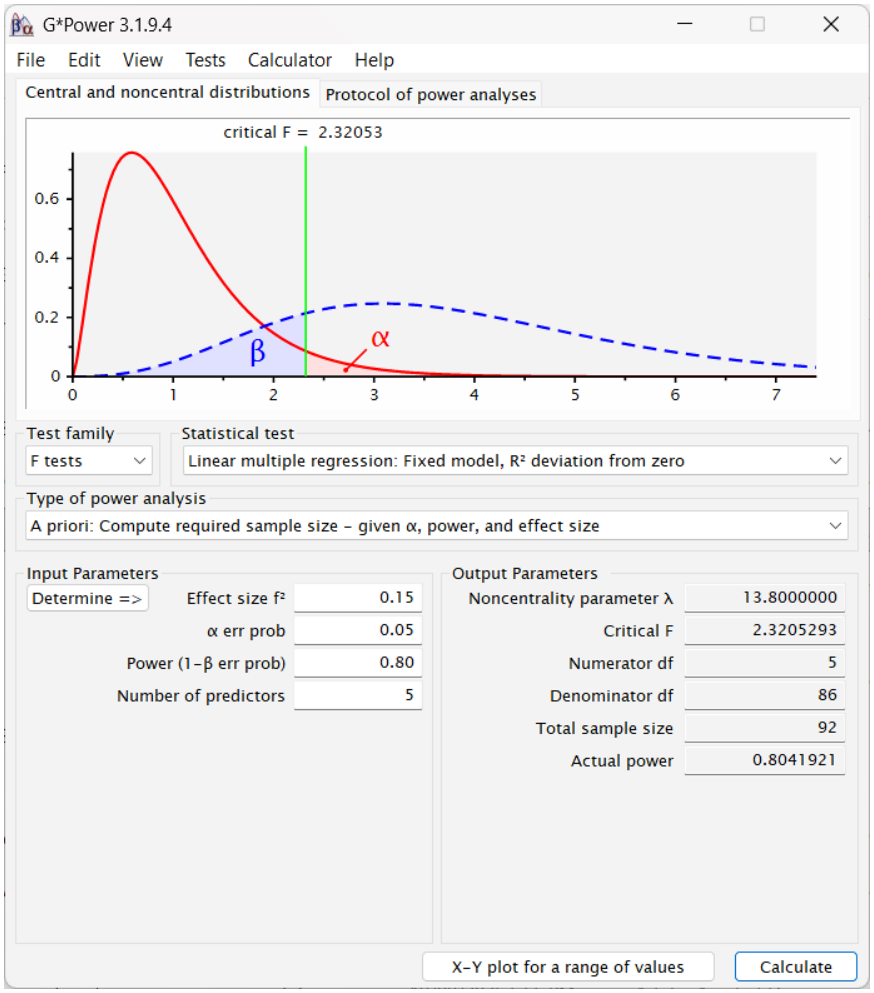

Figure A1. Priori Power Analysis